INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

Highlands Community Development District

March 18, 2026

Agenda Package

TEAMS MEETING INFORMATION

MEETING ID: 294 922 983 887 33 PASSCODE: gQ7S8cC2

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2005 PAN AM CIRCLE, SUITE 300
TAMPA, FL 33706

CLEAR PARTNERSHIPS

Highlands Community Development District

Board of Supervisors
Kangelia Baxter, Chairman
Mark Bouthot, Vice Chairman
Orlando Echevarria, Assistant Secretary
Trang Chu, Assistant Secretary
Joanna Pharo, Assistant Secretary

Staff:
Kristee Cole, District Manager
Dan Lewis, District Counsel
Stephen Brletic, District Engineer
Brittany West, Onsite Manager
Jason Jasczak, Advanced Aquatic
Epi Carvajal, Pine Lake
Gail Huff, Sprinkler Solutions
Sandra MacGregor, Accountant
John Fowler, Field Inspection
Diana Kapatsyna, District Admin Assistant

Meeting Agenda
Wednesday, March 18, 2026 – 6:00 p.m.

1. **Call to Order and Roll Call**
2. **Approval of the agenda**
3. **Audience Comments** – *Three (3) Minute Time Limit*
4. **Staff Reports**
   - **A.** Accounting Staff Report
   - **B.** Aquatics Inspection Repot ..... Page 3
   - **C.** Field Inspection Report ..... Page 16
   - **D.** Landscape Report
     - i. Consideration of Viburnum Proposal ..... Page 27
     - ii. Consideration of Pool Landscape Bed Proposal ..... Page 32
   - **E.** Irrigation Report ..... Page 37
   - **F.** District Engineer
   - **G.** District Counsel
   - **H.** District Manager
   - **I.** Onsite Manager
     - i. Onsite Manager Report ..... Page 38
5. **Business Items**
   - **A.** Discussion of Holiday Lighting
   - **B.** Discussion of Resident Request
6. **Business Administration**
   - **A.** Consideration of Minutes from the Meeting held on February 18, 2026 ..... Page 39
   - **B.** Consideration of February 2026 Check Register ..... Page 43
   - **C.** Ratification of the FY2025 Final Audit ..... Page 133
7. **Supervisor Requests**
8. **Audience Comments** – *Three (3) Minute Time Limit*
9. **Adjournment**

The next meeting is scheduled for Wednesday, April 15, 2026, at 6:00 p.m.

District Office:
313 Campus Street
Celebration FL 34747
http://www.highlandscdd.com

Meeting Location:
Ayersworth Glen Clubhouse
11102 Ayersworth Glen Blvd.
Wimauma, FL 33598

Highlands Community Development District

Waterway Inspection Report

Reason for Inspection:
Quality Assurance

Inspection Date:

2/23/2026

Prepared for:
Highlands
Community Development District

Prepared by:

Jacob M. Adams, Project Manager & Biologist

www.AdvancedAquatic.com
lakes@advancedaquatic.com
292 S. Military Trail, Deerfield Beach, FL 33442
Locations in: Deerfield Beach, Fort Myers, Port St. Lucie, and Clearwater/Tampa
1-800-491-9621

Waterway Inspection Report | Page 1

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Pond PH2-3A West-PH5 11

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lakes@advancedaquatic.com
292 S. Military Trail, Deerfield Beach, FL 33442
Locations in: Deerfield Beach, Fort Myers, Port St. Lucie, and Clearwater/Tampa
1-800-491-9621

Waterway Inspection Report | Page 2

Site Assessments

Pond 1

Comments:

Site Looks Good

The minimal amount of the submersed weed Slender Spike Rush previously observed, was targeted for treatment. Positive results and a reduction were seen. No issues were observed with algae, submersed weeds, or shoreline weeds. The water level has remained at a low level.

Pond 3B

Comments:

Normal Growth Observed

Slender Spike Rush and algae were present around the shoreline perimeter. This growth will continue to be targeted for treatments during the upcoming visits. No issues were observed with shoreline weeds. The water level has remained low.

Waterway Inspection Report | Page 3

Site Assessments

Pond 3C

Comments:

Site Looks Good

A trace amount of Slender Spike Rush was observed in a few small areas around the shoreline perimeter. This will be targeted for treatment during the upcoming visits. No issues were seen with shoreline weeds. Shoreline weeds were previously targeted for treatment and positive results were seen.

Pond 3C-1

Comments:

Site Looks Good

Pond 3c-1 continues to look good. Previous treatments have focused on Slender Spike Rush, algae, and shoreline weeds and positive results continue to be seen. No issues were observed with algae, submersed weeds, or shoreline weeds. The water level has remained slightly below a normal level.

Waterway Inspection Report | Page 4

Site Assessments

Pond 6

Comments:

Site Looks Good

A minimal amount of Torpedograss and other invasive shoreline weeds were observed in a few areas around the perimeter. This new growth will be targeted for treatment during the upcoming visits. No issues were observed with submersed weeds or algae. The open water area looks great. The water level has remained low. Cold damage was observed on the native vegetation.

Pond 7

Comments:

Normal Growth Observed

A very minor amount of Slender Spike Rush on the exposed perimeter was observed. This new growth will be targeted for treatment during the upcoming visits. No issues were observed with other invasive shoreline weeds, or algae. The water level has remained low.

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lakes@advancedaquatic.com
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Site Assessments

Pond 8

Comments:

Normal Growth Observed

A minor amount of Slender Spike Rush and algae was observed. This growth was no more than 1-2 ft in areas around the shoreline perimeter. This growth will continue to be targeted for treatment during the upcoming visits. Shoreline weeds were previously treated along the exposed shoreline. This pond has remained at a low level.

Pond 12

Comments:

Normal Growth Observed

A minor amount of submersed Slender Spike Rush growth and algae growth were observed. This was observed in a few small areas around the shoreline perimeter. This new growth will be targeted for treatment during the upcoming visits. No issues were observed with shoreline weeds. The water level is at a low level.

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Waterway Inspection Report | Page 6

Site Assessments

Pond 13

Comments:

Site Looks Good

Pond 13 continues to look great. The cattail growth in the middle section of the littoral shelf was treated previously and positive results were continue to be seen in their decay. No issues were observed with algae, submersed weeds, or shoreline weeds. The littoral shelf area and the open water area both look great. Minor cold damage was observed to the native vegetation. A kayak was seen in the littoral shelf area, this was pulled out and left on the shore.

Pond 14

Comments:

Normal Growth Observed

A minimal amount of submersed Slender Spike Rush growth was observed. This will be targeted for treatment during the upcoming visits. Previously shoreline weeds were targeted for treatment and positive results were seen. No issues were observed with algae or shoreline weeds. The water level is at a low level. Cold damage was observed on the native vegetation in the littoral shelf area.

Waterway Inspection Report | Page 7

Site Assessments

Pond 15A

Comments:

Site Looks Good

Pond 15A continues to look good. Previous treatments targeted shoreline weed growth on the exposed sediment around the perimeter. No issues were observed with algae, submersed weeds, or shoreline weeds. The water level has remained low.

Pond 15B

Comments:

Site Looks Good

Pond 15B looks good overall. The site is currently dry with minimal invasive growth. Invasive growth on this site will continue to be targeted for treatment.

Site Assessments

Pond 16

Comments:

Site Looks Good

Pond 16 continues to look good. This pond was previously treated for minimal amounts of algae and shoreline weeds along the exposed sediment. Positive results have been seen from these previous treatments. The water level is currently low and most of the littoral shelf area is exposed.

Pond 17

Comments:

Site Looks Good

No issues were observed with algae, submersed weeds, or shoreline weeds. The water level has remained at a low level. Baby Tears were targeted for treatment previously and positive results were seen. Cold damage was observed on a large amount of the native vegetation.

Site Assessments

Pond 20 North

Comments:

Normal Growth Observed

A minor amount of Slender Spike Rush growth was observed on this pond. This new growth will be targeted for treatment during the upcoming visits. No issues were observed with algae, or shoreline weeds. The water level has remained slightly below a normal level. No other issues were observed.

Pond 20 South

Comments:

Site Looks Good

Pond 20 South looks great. Shoreline weed treatment have continued to targeted minimal new growth along the perimeter of the pond. No issues were observed with algae, submersed weeds, or shoreline weeds. The pond has remained at a slightly below normal level.

Site Assessments

Pond CM

Comments:

Normal Growth Observed

A new, minor growth of Slender Spike Rush was observed submersed, along the shoreline perimeter. This new growth will be targeted for treatment during the upcoming visits to keep the new growth to a minimum. No issues were observed with algae or shoreline weeds.

Pond PH2-3A East

Comments:

Normal growth was observed.

A slight reduction in the minor amount of algae was observed on this pond. The remaining algae growth will continue to be targeted for treatment during the upcoming visits. No issues were observed with shoreline weeds or submersed weeds. The water level has remained low.

Site Assessments

PH2-3A West

Comments:

Normal Growth Observed

Treatments have targeted Slender Spike Rush growth in the north eastern corner of the pond and a reduction was seen. The remaining growth will be targeted for treatment during the upcoming visits. Previously shoreline weeds were targeted for treatment along the exposed sediment and positive results were seen. The water level has remained low.

PH5

Comments:

Normal Growth Observed

A very minimal amount of Slender Spike Rush growth was observed on this pond. This will be targeted for treatment during the upcoming visits. No issues were observed with algae or shoreline weeds during this visit.

Advanced AQUATIC
THE CLEAR CHOICE FOR LAKE MANAGEMENT

Highlands CDD

Site Map

Legend

- AAS DOES NOT SERVICE
- Littoral Area
- Pond

Hillsborough County Rd 672
Superior Elite IT
20 NORTH
12
Ayersworth Glen Blvd
Junk N Roll
14
Standing Stone Dr
CM
PH5
13
Ayersworth Glen Clubhouse
15B
15A
SUN COUNTRY MATERIALS...
Haddon Mist Dr
17
1
16
Calloway Hills Dr
Kriwal Port Dr
Triple C Treats
MT. Zion Moving & Storage
Paws and Love Dog Services
7
6
PH2-3A EAST
PH2-3A WEST
8
3C
3B
3C-1
East Bay Church of Christ
Bullfrog Creek
Estrada Truck & Auto
Bullfrog Creek
20 SOUTH
301
Google Earth
Image © 2025 Airbus

N
W E
S

Highlands CDD

Field Inspection Report - March 2026

Tuesday, 10 March 2026

Prepared For Board Of Supervisors

27 Items Identified

27 Items Incomplete

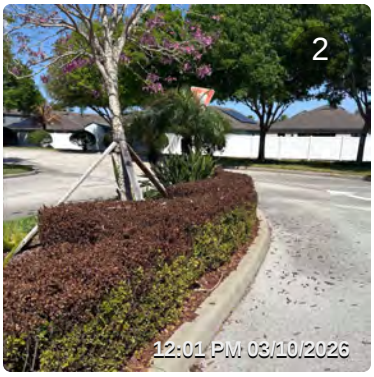
John Fowler

Inframark

Item 1

Assigned To: Pine Lake

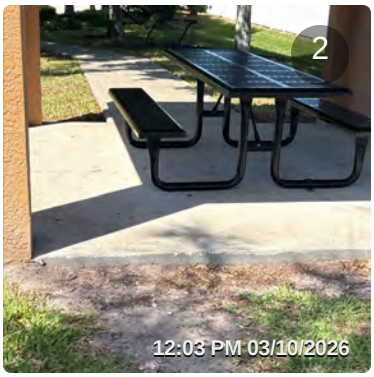
Schedule rejuvenation cutbacks for the plants at the amenity center that were damaged by frost.



Item 2

Assigned To: Board

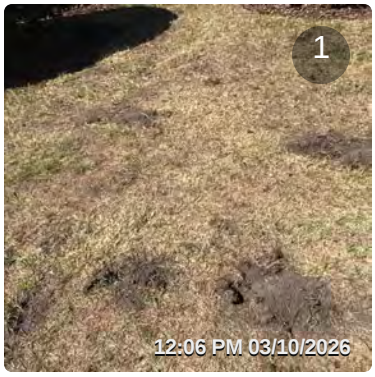
Noting the worn path by foot traffic between the pool to the gazebo with the picnic table. Asking if we should get a proposal to extend this sidewalk or possibly more sod?



Item 3

Assigned To: Pine Lake

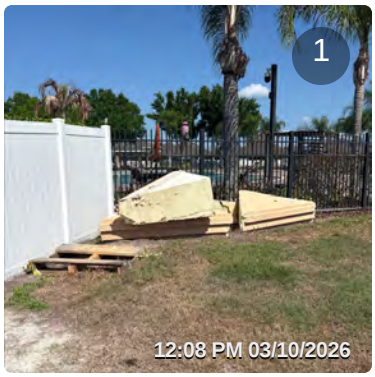
Noting multiple small holes behind the pool area where either birds or dogs are digging. Need a proposal to smooth this out with soil to prevent possible trip hazard.

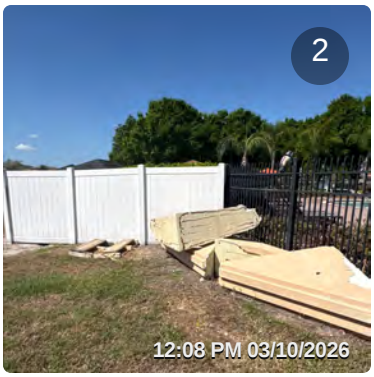


Item 4

Assigned To: Board

Noting where Styrofoam façade has damaged pieces, including a pallet are currently laying next to the pool fence and pump fence. Should this be removed or is this where it is being stored for now?

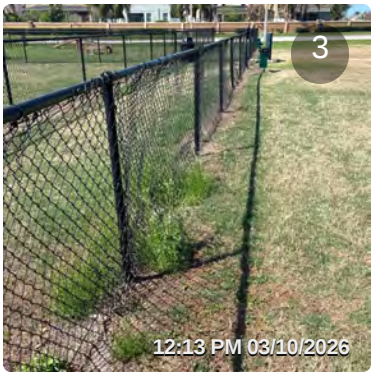




Item 5

Assigned To: Pine Lake

Ensure CDD structures and fences are being weedeated each service. The photos below are at the open field at the amenities area.



Item 6

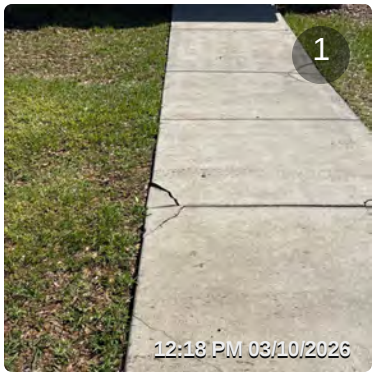
Assigned To: Maintenance

Noting small chain-link fence repairs needed at the basketball court and dog parks.

Item 7

Assigned To: Maintenance

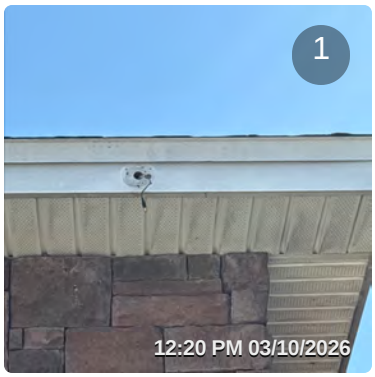
Noting some damage sidewalk from the basketball court to the gazebo with the picnic table tables.

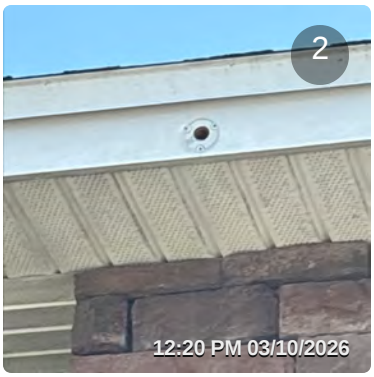


Item 8

Assigned To: Maintenance

Noting a couple small holes, including one with a wire hanging out on the eve of the roof as you're walking into the amenity building.

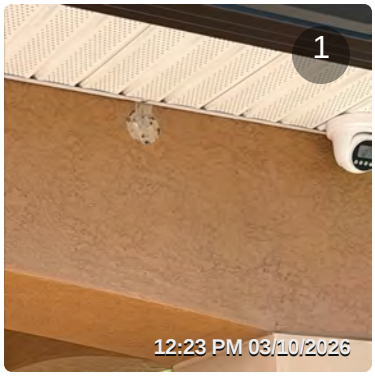


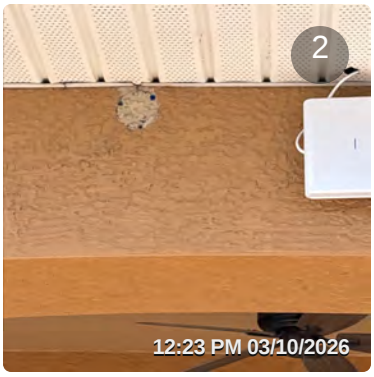


Item 9

Assigned To: Maintenance

Noting still need repairs and paint for where the old cameras used to be out by the pool area.

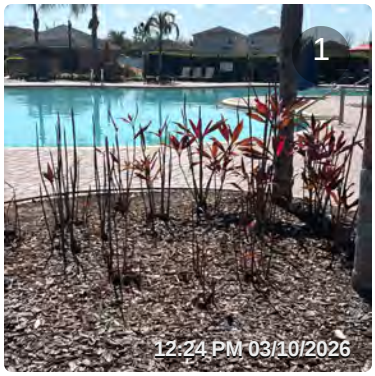


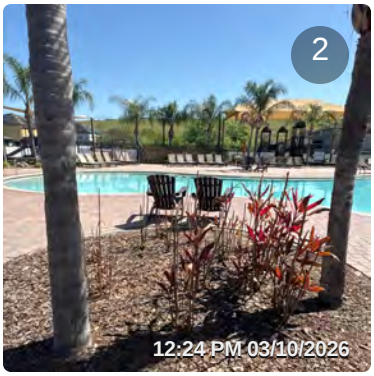


Item 10

Assigned To: Pine Lake

Several Red Ti plants might not recover in the bed on the pool deck. I would recommend revamping this bed with different material. Red Ti plants tend to prefer shade where this is full sun for most of the day.

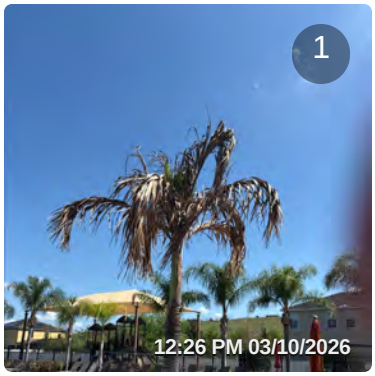




Item 11

Assigned To: Pine Lake

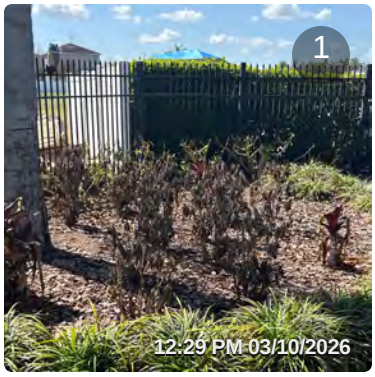
Noting the three Christmas palms were hit hard by the frost on the pool deck. There is some green in the crown, but asking Pine Lake arborist to inspect to see if they will recover. Report your findings.



Item 12

Assigned To: Pine Lake

There are a few Croton and Arboricola that line the inside pool fence that may not survive from the frost. I would suggest a rejuvenation cut back to see if they may recover.



Item 13

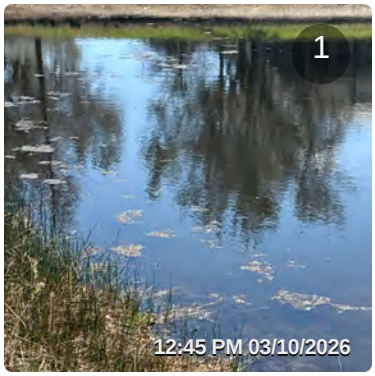
Assigned To: Maintenance

Noting one small umbrella table at the back of the pool may need to be refurbished.

Item 14

Assigned To: Advanced Aquatics

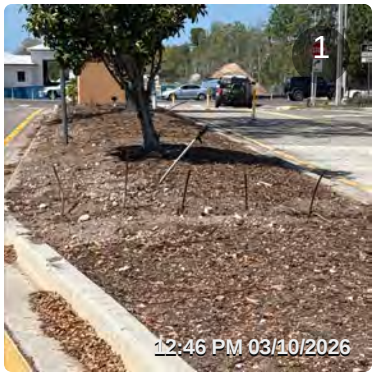
Small algae blooms starting to form on pond 16.



Item 15

Assigned To: Board

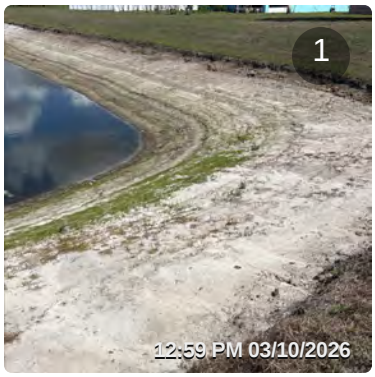
Noting the cleanout and construction on going at the south median of Ayersworth Glen Blvd. Will monitor and report until finished.

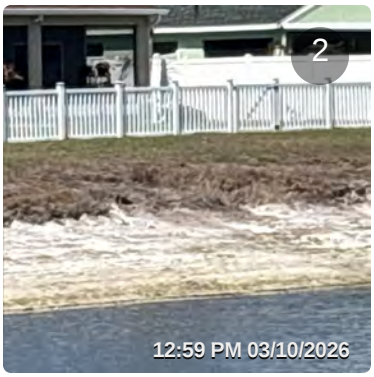


Item 16

Assigned To: Advanced Aquatics

Treat some small weed starting to form along the bank of pond 7 and noting an area of wash out that may need restoration.





Item 17

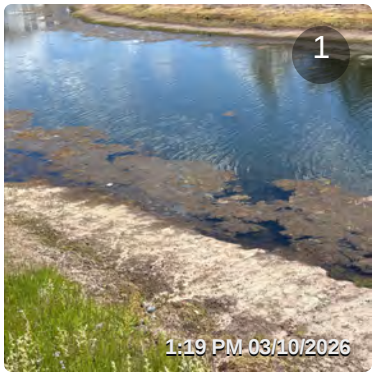
Assigned To: Board and Pine Lake

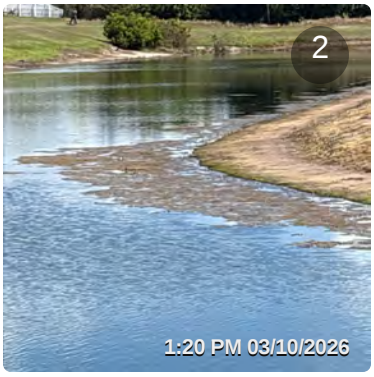
Asking who is responsible for the dead vegetation along the fence behind pond 8?

Item 18

Assigned To: Advanced Aquatics

Noting algae growth starting for around the edge of pond 3B.





Item 19

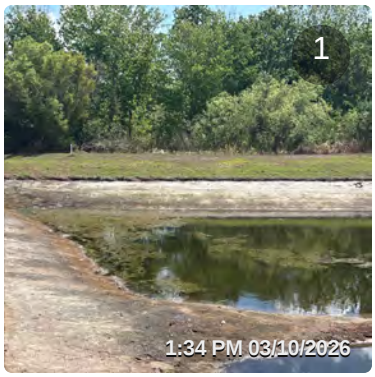
Assigned To: Pine Lake

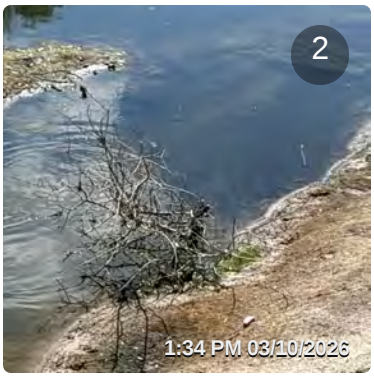
It appears the edging for the sidewalk on Crescent Rock Drive was missed last service. Ensure hard edging is completed each service. This is by pond 3C-1.

Item 20

Assigned To: Advanced Aquatics

Treat algae forming on pond PH2-3A. Also, there is a small branch that should be removed along the pond bank before the rainy season.

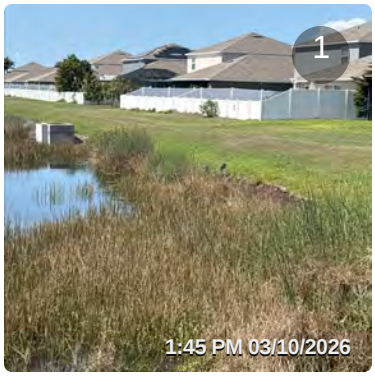


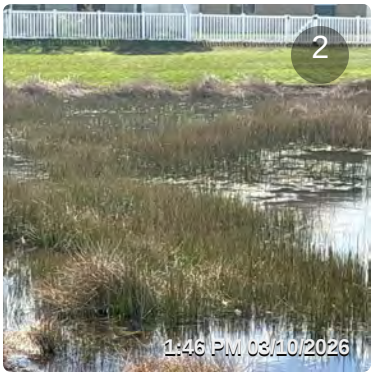


Item 21

Assigned To: Advanced Aquatics

Noting desirable Bulrush is greening up and looking good on pond 13. Small algae blooms starting to form.

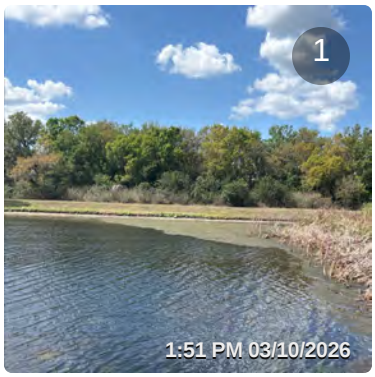


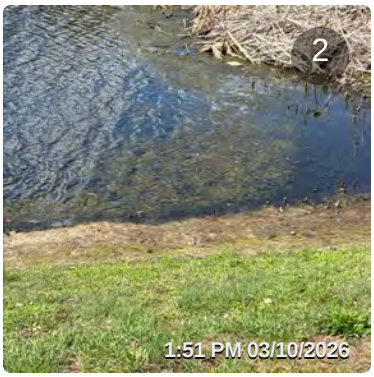


Item 22

Assigned To: Advanced Aquatics

Noting algae bloom on North end of pond 20 on Ayersworth Gen Blvd.

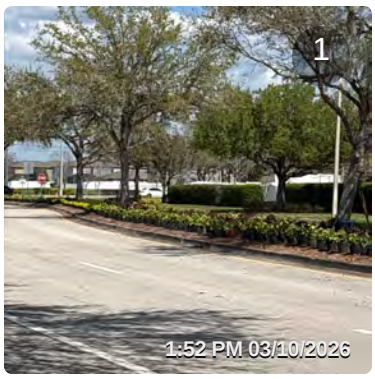




Item 23

Assigned To: Board

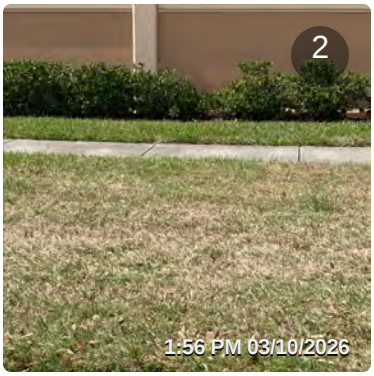
Noting Pine Lake onsite today starting the North median enhancement of Ayersworth Glen Blvd.

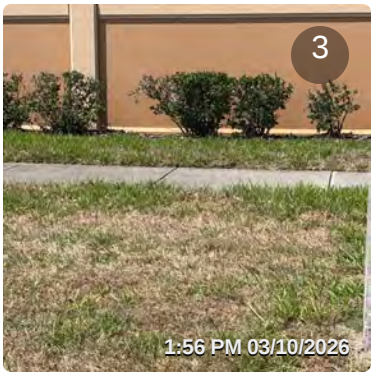


Item 24

Assigned To: Pine Lake

Overall, the Saint Augustine turf is grinding up nicely with the warmer weather. Noting areas of Bermuda grass that still needs to green up on Ayersworth Glen Blvd. This tends to take longer to do so.

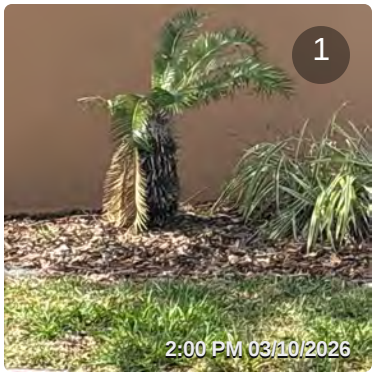


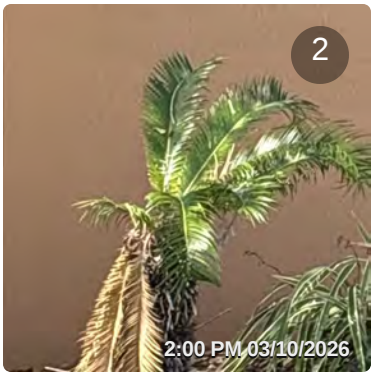


Item 25

Assigned To: Pine Lake

Diagnose and treat a declining Sago palm on the entrance side of Loch Ness Way.





Item 26

Assigned To: Pine Lake

Diagnose and treat a declining Magnolia in the median island of Hadden Mist Dr.

Item 27

Assigned To: Pine Lake

Schedule a rejuvenation cut back for any frost damaged plants on Ayersworth Glen Boulevard.

Proposal #8067

Highlands - Viburnum Hedge Plant Replacements

Date 3/4/2026

Customer Kristee Cole | Inframark | 313 Campus Street | Celebration, FL 34747

Property Highlands CDD | 11102 Ayersworth Glen Blvd | Wimauma, FL 33598

Pine Lake Services, LLC would like to thank you for the opportunity to bid. We look forward to working with you on this project. If you have any questions, please feel free to contact us at any time at projects@pinelakeLLC.com or (813) 948-4736.

Install 230 7-gallon Viburnum Suspensum to replace the missing sections of the hedges on both sides of Ayersworth Glen Blvd.

Plant Material Install

Plant Material Install

Items	Quantity	Unit
Viburnum Odoratissimum 7 Gal	230.00	EA

Plant Material Install: $13,700.00

PROJECT TOTAL: **$13,700.00**

Terms & Conditions

Terms & Conditions

Payment Terms

Any proposal exceeding $5,000 for an enhancement to a Maintenance property, a 50% deposit will be required upon acceptance to schedule job. The remaining 50% balance will be due upon completion of job.

Payments made via credit card will be accepted up to $4,750 and will include an additional 3% credit card fee.

Interest will accrue on all invoices over thirty days old. Past due amounts will accrue interest at a rate

of 1.5% per month (18% APR). Client agrees to pay any costs associated with collection, including but not limited to court and attorney's fees as additional sums owed.

Exclusions

The Following matters are excluded from the Work, unless specified in writing to the contrary:

This Proposal price is valid for thirty (30) days. We reserve the right to modify pricing after that time to reflect current market prices.

Site work is excluded unless specified in writing within the Proposal. Site should be at finished grade (within 1" of final grade), with all soils in sod and planting areas to be loose, not compacted, and ready to install landscape material. If site is not at finished grade, Contractor reserves the right to delay until site is properly prepared.

Removal of base material and/or aggregate material within all landscape planting areas, sod areas and other green space areas that impedes or impacts proper planting of plant material and sod.

Soil replacement where base material and/or aggregate material was removed for proper planting

Drainage: Should the Client’s property be the lowest elevation in relation to surrounding property or buildings, the Contractor reserves the right to retain an expert to evaluate and propose drainage solutions. All costs for engineering services, as well as the actual drainage work will be at the Client’s expense. Unless the Client has a detailed Topographical survey completed, the above clause may come into effect.

Soil, Sod and/or Mulch quantities are estimates only. They do not account for disturbed construction areas or other fluctuations. Invoices will reflect actual quantities used at proposed price per unit.

Conduit and connections for electrical, gas, and all other utilities and services

Site Unknowns: Including, but not limited to, sub-surface conditions/obstacles that create unforeseen labor, equipment, material, or disposal charges

MOT for temporary traffic control

Any Irrigation or utility trenching thru roads, road base, concrete, or rock will incur additional costs

Any cutting or repairing of any hard surface such as asphalt, concrete, pavers or curbs for irrigation or landscape

We need 72 hours’ notice prior to road base material or concrete work is installed so that sleeves and/or road bores are installed

Backflow Connection

Water source for irrigation is based on specifications at the dedicated meter of the location marked on irrigation plan sheet. If a different location of the dedicated water source is established during construction a change order will be entered into to adjust for the costs associated with the new route for mainline and connections.

Man hours required to find installed buried irrigation sleeves or irrigation piping in areas where asphalt, concrete, curbs, or other hard surfaces are installed prior to completing the irrigation system and where markings or stubs have been placed to show location of irrigation sleeves or piping and these markers have been damaged, buried, or removed by others.

Additional man hours required to maintain plant material and/or sod of a landscape and irrigation installation project that:

Has been started by Pine Lake Nursery and Landscape and/or its subcontractors and is interrupted, delayed, impeded, or prohibited, by others from being worked on continuously until the landscape and irrigation project is completed. Pine Lake Nursery and Landscaper and its subcontractors are excluded.

Upon completion of the landscape and irrigation installation project as specified in the landscape and irrigation plan sets is considered complete but will not be accepted as completed until the project as a whole is accepted as complete.

Existing tree preservation, barricading, pruning, root pruning, or inventory

Repairs to any erosion control measures that are damaged or inoperative prior to commencement of landscape and irrigation work

Any planting of sod or other ground cover as required by any municipality when construction of landscape and irrigation has ceased or been suspended for more than 30 days that is no fault of the landscape or irrigation contractor or subcontractors

Warranty on transplanted plant material from the project site

Warranty on plant material that is not rated to grow in established USDA plant hardiness growth zone(s)

Procedure for Extra Work, Changes and Escalation

If it shall become necessary for the Contractor to make changes in any designs, drawings, plans, or specifications for any part of the project or reasons over which we have no control, or we are put to any extra work, cost or expense by reason of any act or matter over which it has no control, the Customer will pay to the Contractor a fee for such changed or extra Work calculated on a time and materials basis. All changes to Work or pricing or the terms of this Agreement will be read and understood within the context and meanings of this Agreement unless stated explicitly to the contrary.

Change Order: The quantities or specifications of material as outlined in the Proposal could be adjusted at any time with approval in the form of a signed Change Order. Change Orders will be executed using current market prices

Escalation Clause

In the event of significant delay or price increase of material, equipment, or energy occurring during the performance of the contract through no fault of the Construction Mana ger, the Contract Sum, time of completion or contract requirements shall be equitably adjusted by Change Order in accordance with the procedures of the Contract Documents. A change in price of an item of material, equipment, or energy will be considered significant when the price of an item increases 5% percent between the date of this Contract and the date of installation

Warranty and Tolerances

Payments Received: The Warranty for the contract is only valid if payment is received in full on acceptance of the work

Diligence: The Contractor agrees to carry out its Work diligently and to provide sufficient supervision and inspection of its staff and subcontractors and that it’s work will be of proper and

professional quality, and in full conformity with the requirements of the contract

Competence: The Contractor warrants that it is competent to perform the Work and that it has the necessary qualifications including knowledge and skill with the ability to use them effectively.

Site Unknowns: It is the responsibility of the Client or the Client's Representative to fully inform the Contractor of all the information regarding site unknowns that may include difficult buried materials, cables, and pipes, tree stumps, drainage or water table issues, rock, and shale sub surfaces and/or other impediments, issues or factors that could otherwise impact the quality, cost and timeliness of project completion. Failure to notify the Contractor may lead to additional costs to the Client (at the Contractor's discretion) and schedule time not included in the proposal and may require changes in design and construction to overcome such problems – all for which the

Client will be responsible. Client can avoid such risks by permitting the Contractor to do appropriate soil and ground tests, review the site, and to secure additional required site information from appropriate government and other authorities.

Damaged Utilities: Should damage occur to utilities during construction, the Contractor is only liable for the cost of the repair. the Contractor is not liable in any way for inconvenience to the Client caused by damage to the utilities

Damage to neighbors buried utilities, on the Client's property, are the responsibility of the Client

Damage to installed material (plants, trees, sod, etc.) by foot traffic, machinery, equipment, other trades, owner neglect or acts of nature will be excluded from any warranty and will not be replaced at the cost of Contractor

Damage due to pest infestation is excluded from warranty and any damaged material will not be replaced at the cost of the Contractor. If, however, the Contractor has a separate maintenance contract with the client, pest control would fall under that contract and would be subject to those warranty parameters.

Damage due to improper watering after final acceptance will not be replaced at the cost of the Contractor

Material Tolerances

Wood: Pressure treated wood cannot be guaranteed against warp age, checking, or cupping.

Stone: Natural stone has color variations that vary from stone to stone. In addition, mineral deposits such as lime, iron, etc. can change the stone and even bleed. This is the nature of the product, and the Client accepts this as a natural and acceptable quality of the stone

Metal: Metal, which is not galvanized, is not guaranteed form rusting commencing immediately after installation

Concrete: Spider cracks (hairline stress-fractures) are considered a normal characteristic of all types of concrete. Concrete may crack substantially over time due to proximity of tree roots.

Warranty Time Period: The Contractor warrants all construction and installation for a period of one (1) year, providing that they have been maintained properly. All construction materials are subject to manufacturer's specific warranties/guarantees. Planting is warranted for one (1) year if there is an approved irrigation system

Client Responsibilities: The Client recognizes and agrees that they have a responsibility to maintain

constructions, plants, bushes, trees, and other installations in keeping with standard quality maintenance requirements for the Warranty to remain in effect. Failure to properly maintain materials or horticulture installations will void the warranty. Client further recognizes and agrees that damage to construction, materials, horticulture elements and other warrantable items of the project will not be warranted if the damage or loss is due to elements beyond the control of the Contractor. For example, flooding eaves, troughs that damage plants, fallen branches, animal caused damage, damaged/ burst irrigation or drainage pipes that were not maintained properly, use of improper chemicals, improper maintenance, extreme or unusual weather conditions, and similar and/or related situations – void all warranties provided by the Contractor

By		**By**	
	Patrick Baldwin		**Kristee Cole**
Date	3/4/2026	**Date**	
	Pine Lake Services, LLC		**Inframark**

Proposal #8154

Highlands CDD - Circle Pool Landscape Bed Installation

Date 3/11/2026

Customer Kristee Cole | Inframark | 313 Campus Street | Celebration, FL 34747

Property Highlands CDD | 11102 Ayersworth Glen Blvd | Wimauma, FL 33598

Pine Lake Services, LLC would like to thank you for the opportunity to bid. We look forward to working with you on this project. If you have any questions, please feel free to contact us at any time at projects@pinelakeLLC.com or (813) 948-4736.

Remove severely declining Ti plants from the round landscape bed in the pool area and replace with 22 3-gallon Variegated Arboricola and 24 3-gallon Copperleaf. Cover are with Pine Bark mulch after installation.

Plant Material Install

Plant Material Install

Items	Quantity	Unit
Copperleaf	24.00	3 Gal
Variegated Arboricola	22.00	EA
Mulch Pine Bark 3 CuFt Bag	5.00	EA

Plant Material Install: $1,317.00

PROJECT TOTAL: $1,317.00

Terms & Conditions

Terms & Conditions

Payment Terms

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Client Responsibilities: The Client recognizes and agrees that they have a responsibility to maintain constructions, plants, bushes, trees, and other installations in keeping with standard quality maintenance requirements for the Warranty to remain in effect. Failure to properly maintain materials or horticulture installations will void the warranty. Client further recognizes and agrees that damage to construction, materials, horticulture elements and other warrantable items of the project will not be warranted if the damage or loss is due to elements beyond the control of the Contractor. For example, flooding eaves, troughs that damage plants, fallen branches, animal caused damage, damaged/ burst irrigation or drainage pipes that were not maintained properly, use of improper chemicals, improper maintenance, extreme or unusual weather conditions, and similar and/or related situations – void all warranties provided by the Contractor

By		**By**	
	Patrick Baldwin		**Kristee Cole**
Date	3/11/2026	**Date**	
	Pine Lake Services, LLC		**Inframark**

SPRINKLER SOLUTIONS OF FLORIDA, INC.
Irrigation troubleshooting & repair specialist

March 10, 2026

Highlands CDD February Irrigation Maintenance

Sprinkler Solutions of Florida was on site throughout the month of February conducting routine maintenance and monitoring site conditions. The ACC controller at the 301 entrance is inspected at least once a week to review the alarm status and station activity. The LTE communication module in the Balm controller is working as expected. Any new alarms are investigated as soon as possible, and proposals are sent to make the necessary repairs.

In addition to routine maintenance, the following issues were addressed:

- On February 2nd, all four pumps were turned back on after the late January freeze.
- Identified an issue with zone B61 and sent proposal to begin troubleshooting.
- Installed valves and laterals for drip irrigation in large plant bed south of Balm. Removed existing sprays to avoid any potential confusion. Drip tube will be installed once the plants are in.
- Replaced pressure reducing valve at middle pump that failed and was allowing the mainline pressure to exceed acceptable pressure ratings.
- Shut down hung valve along west side of Ayersworth. A minor adjustment to the flow control resolved the issue.
- Shut down hung valve along Balm. A minor adjustment to the flow control resolved the issue.
- Continued to monitor new oak trees along Balm.
- Continued to monitor new Magnolia trees in median entrance on Clyne Field Court.

According to the Florida Automated Weather Network (FAWN) operated by the University of Florida IFAS, the weather station in Balm received 0.82" of rainfall between February 1st and February 28th. This is well below the historical average of 2.62". The greatest daily rainfall was 0.23" and that occurred on February 5th. The Tampa Bay area is currently experiencing the most severe drought in the past 50 years and the entire region is under Phase II watering restrictions. For the month of February, the total ET (water lost through plant transpiration and evaporation from the soil) was 2.49". Temperatures ranged from a low of 22.56 degrees to a high of 90.14 degrees. The average daily temperature was 58.9 degrees, which is 5.8 degrees below the historical average of 64.7 degrees. The B-Controller was shut down for a total of 10 days to conserve water during the colder temperatures.

Monthly Manager's Report – Highlands CDD 3/10/2026

Highlands CDD
Ayersworth Glen
11102 Ayersworth Glen Blvd.
Wimauma, FL 33598
813-633-3322

- Assisted 75 residents with Key Fobs for Amenities.
- Added 19 residents to email list.
- Completed 3 events, brought in $600
- Completed community drive through weekly.
- Marc Security performed regular security duties.
- Performed regular maintenance duties daily.
- Grand Reopening Bash Sign-ups complete.
- Annual Easter Egg Hunt Sign-ups in process.

Vendors On Site

- **Xecutive Pools**
- **Sprinkler Solutions of Florida**
- **Pine Lake**
- **Advanced Aquatic**
- **Florida Fountain Maintenance**
- **Fence Outlet**
- **Complete IT**

MINUTES OF MEETING
HIGHLANDS
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Highlands Community Development District was held on Wednesday, February 18, 2026, and called to order at 6:00 p.m., at the Ayersworth Glen Clubhouse, located at 11102 Ayersworth Glen Blvd., Wimauma, FL 33598.

Present and constituting a quorum were:

Kangelia Baxter	Board Supervisor, Chair
Mark Bouthot	Board Supervisor, Vice Chair
Joanna Pharo	Board Supervisor, Asst. Secretary
Orlando Echevarria	Board Supervisor, Asst. Secretary
Trang Chu	Board Supervisor, Asst. Secretary

Also present were:

Kristie Cole	District Manager, Inframark
Dan Lewis	District Counsel, Persson, Cohen, Mooney, Fernandez & Jackson, P.A.
Brittany West	Onsite Manager, Inframark
Jason Jasczak	Representative, Advanced Aquatic
Carly Centnarowicz	Representative, Advanced Aquatic
Epi Carvajal	Representative for PineLake
John Amarosa	Representative for PineLake
Patrick Baldwin	Representative for PineLake
Gail Huff	Representative, Sprinkler Solutions of Florida
John Fowler	Field Inspection, Inframark
Sandra MacGregor	Accountant, Inframark *(via conference call)*
Tavares Morris	Sun Country Materials
Audience Members	

FIRST ORDER OF BUSINESS **Call to Order and Roll Call**

The meeting was called to order at 6:00 p.m., and a quorum was established.

SECOND ORDER OF BUSINESS **Adoption of the Agenda**

> On MOTION by Ms. Baxter, seconded by Mr. Bouthot, with all in favor, the Board adopted the February 18, 2026, Final Agenda. 5-0

> On MOTION by Ms. Baxter, seconded by Ms. Chu, with all in favor except Mr. Echevarria, allowing Ms. Pharo to appear and participate via telephone. 5-0

THIRD ORDER OF BUSINESS Audience Comments

There was an audience comment regarding appreciation for the exercise room and playground improvements, including the community survey which received over 200 responses. Additional comments included a request for a playground shade and traffic safety concerns near subdivision entrance, including consideration of a convex safety mirror.

FOURTH ORDER OF BUSINESS Staff Reports

A. Accounting Staff Report

The Staff Accountant provided an update on the assessments collected, which are currently at 97% and expenditures are at 35% of the budget.

B. Aquatics Inspection Report

Mr. Jasczak presents his report to the Board. The debris removal is complete. The skimmer at Pond 20 was installed yesterday. The report will be provided at the next meeting. There were no further questions.

C. Field Inspection Report

Mr. Fowler introduced himself as the new inspector and presents Mr. Liggett's report to the Board. There were no further questions.

D. Landscape Report

1. Consideration of Annuals Installation Proposal

> On MOTION by Ms. Baxter, seconded by Mr. Pharo, with all in favor, the Board approved the Annuals Installation Proposal in the amount of $1,292.13. 5-0

2. Consideration of Walls Plant Material Removal Proposal

> On MOTION by Mr. Bouthot, seconded by Ms. Baxter, with all in favor, the Board approved the Walls Plant Material Removal Proposal in the amount of $1,800.00. 5-0

> On MOTION by Ms. Baxter, seconded by Mr. Bouthot, with all in favor, the Board approved the replacement of the sod in the amount of $680. 5-0

> On MOTION by Ms. Baxter, seconded by Ms. Chu, with all in favor, the Board approved the proposal 7926 safety in the amount of $1,420. 5-0

E. Irrigation Report

Ms. Huff provided her report. The Board question followed.

F. District Engineer

Ms. Cole informed the Board that the road striping and preparations for coring as part of the turnover process for the County.

G. District Counsel

No report was provided.

H. District Manager

Mr. Cole informed the Board of the next meeting scheduled to be held on March 18, 2026. Ms. Cole informed the Board that Budget discussions will begin in May 2026.

I. Onsite Manager

1. Onsite Manager Report

Ms. West informed the Board of the following:

- In the month of January 2026, we assisted 63 residents for amenities
- We had five residents on the e-mail list completed three events, which brought on $600.
- Conducted weekly community drive thru.
- Boulevard wall painting completed.
- Security cameras and fitness equipment installation completed.
- Easter event will be on April 4, 2026, in the community yard sale.
- The key fob deactivated pending Board determination.
- Addressed the Board regarding the fitness center incident.

There was a discussion regarding a revoked key card. The Board directed that the resident's key fob be reactivated once the resident signs the documentation acknowledging the incident.

FIFTH ORDER OF BUSINESS Business Items

A. Consideration of Resolution 2026-05; General Election

On MOTION by Ms. Baxter, seconded by Mr. Bouthot, with all in favor, the Board adopted Resolution 2026-05, General Election. 5-0

B. Consideration of Complete IT Proposal

On MOTION by Ms. Baxter, seconded by Mr. Bouthot, with all in favor, the Board approved the Complete IT Proposal #5896 in the amount of $1,070. 5-0

On MOTION by Ms. Baxter, seconded by Mr. Bouthot, with all in favor, the Board approved the Complete IT Proposal #5974 in the amount of $7,500. 5-0

SIXTH ORDER OF BUSINESS Business Administration

A. Consideration of Minutes from the Meeting held on September 17, 2025

On MOTION by Ms. Baxter, seconded by Mr. Bouthot, with all in favor, the Board approved the minutes from September 17, 2025 & January 21, 2026. 5-0

B. Consideration of January 2026 Check Register

On MOTION by Mr. Bouthot, seconded by Ms. Baxter, with all in favor, the January 2026 Check Register was approved, as presented. 5-0

SEVENTH ORDER OF BUSINESS Supervisor Requests

Ms. Baxter informed the community yard sale schedule for April 11, 2026 and discussed potential amenity improvements, and including larger trash receptacles.

EIGHTH ORDER OF BUSINESS Audience Comments

There were comments regarding the distinction between HOA and CDD responsibilities, the fitness center incident and the timeline for the shade installation.

NINTH ORDER OF BUSINESS Adjournment

On MOTION by Ms. Baxter, seconded by Mr. Bouthot, with all in favor, the meeting was adjourned at 6:52 p.m. 5-0

Secretary / Assistant Secretary

Chair / Vice Chair

HIGHLANDS COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 02/01/2026 to 02/28/2026

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001							
CHECK # 100307							
001	02/09/26	CROSSCREEK ENVIROMENTAL INC	24442	Pond Mitigation Area Maintenance from January 1, 2026 through January 31,2026	R&M-Wetland Monitoring	546108-53805	$2,524.00
001	02/09/26	CROSSCREEK ENVIROMENTAL INC	24527	FEB 26 AQUATIC MAINT	Aquatic Maintenance	546995-53805	$2,450.00
						Check Total	*$4,974.00*
CHECK # 100308							
001	02/09/26	INNERSYNC	INV-SN-1226	CDD Website Hosting from January 1, 2026 through January 31, 2026	Website Hosting/Email services	534369-51301	$128.13
						Check Total	*$128.13*
CHECK # 100309							
001	02/09/26	SPRINKLER SOLUTIONS OF FLORIDA ,INC.	66402	Valve Box Replacement	R&M-Irrigation	546041-53900	$274.96
001	02/09/26	SPRINKLER SOLUTIONS OF FLORIDA ,INC.	66399	Broken Solenoid Replacement zone B62	R&M-Irrigation	546041-53900	$161.21
						Check Total	*$436.17*
CHECK # 100310							
001	02/09/26	RAMPS PLUS LLC	4548	Pool Lift Chair Repair	R&M-Pools	546074-57201	$643.80
						Check Total	*$643.80*
CHECK # 100311							
001	02/09/26	MARC SECURITY SERVICES	1776	Security Service from January 1,2026 through January 31, 2026	Security Patrol Services	531116-53935	$5,080.32
						Check Total	*$5,080.32*
CHECK # 100312							
001	02/09/26	FITNESSMITH	INV1099123	PREVENTATIVE MAINT SVCS	R&M-Fitness Equipment	546115-57201	$275.00
						Check Total	*$275.00*
CHECK # 100313							
001	02/09/26	INFRAMARK LLC	169034	Postage DEC 25	Miscellaneous Expenses	549999-53900	$2.22
						Check Total	*$2.22*
CHECK # 100314							
001	02/09/26	ADVANCED AQUATIC SERVICES, INC.	10562021	Pond Maintenance January 1, 2026 through January 31, 2026	Aquatic Maintenance	546995-53805	$2,340.00
						Check Total	*$2,340.00*
CHECK # 100315							
001	02/09/26	PINE LAKE NURSERY & LANDSCAPE, LLC	8936	LANDSCAPE MAINT JAN 2026	Landscape Maintenance	546300-53900	$20,027.24
001	02/09/26	PINE LAKE NURSERY & LANDSCAPE, LLC	9070	Poinsettia Installation at Balm Monument	Contracts-Annuals	534117-53900	$750.00
001	02/09/26	PINE LAKE NURSERY & LANDSCAPE, LLC	9110	Artificial Turf Installation	Landscape - Artificial Turf	546383-53900	$5,298.15
						Check Total	*$26,075.39*
CHECK # 100316							
001	02/09/26	LLS TAX SOLUTIONS	004031	Arbitrage Services Series 2016 Period Ended December 28, 2025	ProfServ-Arbitrage Rebate	531002-51301	$500.00
001	02/09/26	LLS TAX SOLUTIONS	004032	Arbitrage Services Series 2018 Period Ended December 19, 2025	ProfServ-Arbitrage Rebate	531002-51301	$500.00
001	02/09/26	LLS TAX SOLUTIONS	004033	Arbitrage Services Areas 3B and 5 Project Series 2018	ProfServ-Arbitrage Rebate	531002-51301	$500.00
						Check Total	*$1,500.00*
CHECK # 100317							
001	02/17/26	INFRAMARK LLC	170682	FEB 26 MGMT FEES	District Manager	531150-51301	$5,798.83
001	02/17/26	INFRAMARK LLC	170682	FEB 26 MGMT FEES	Field Services	531122-53900	$630.00
001	02/17/26	INFRAMARK LLC	170682	FEB 26 MGMT FEES	Management Contract	531136-57201	$17,647.00
						Check Total	*$24,075.83*
CHECK # 100318							
001	02/25/26	BDI ENGINEERING	2314	District Engineer January 6, 2026 through January 30, 2026	District Engineer	531147-51301	$1,815.00
						Check Total	*$1,815.00*
CHECK # 100319							
001	02/25/26	ADVANCED AQUATIC SERVICES, INC.	10562429	FEB 26 AQUATIC MAINT	Aquatic Maintenance	546995-53805	$2,340.00
						Check Total	*$2,340.00*

HIGHLANDS COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 02/01/2026 to 02/28/2026

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 100320							
001	02/25/26	PERSSON, COHEN, MOONEY,	6742	District Counsel January 8, 2026 through January 21, 2026	District Counsel	531146-51401	$997.50
						Check Total	*$997.50*
CHECK # 100321							
001	02/25/26	PINE LAKE NURSERY & LANDSCAPE, LLC	9258	Replace 3 Dead Crape Myrtles	Landscape Replacement	546338-53900	$2,130.00
001	02/25/26	PINE LAKE NURSERY & LANDSCAPE, LLC	9257	3 Dead Crape Myrtle Replacement	Landscape Replacement	546338-53900	$2,130.00
001	02/25/26	PINE LAKE NURSERY & LANDSCAPE, LLC	9167	FEB 26 LANDSCAPE MAINT	Landscape Maintenance	546300-53900	$20,027.25
						Check Total	*$24,287.25*
CHECK # 100322							
001	02/25/26	FLORIDA FOUNTAIN MAINTENANCE, INC	14308	FEB 26 FOUNTAIN MAINTENANCE	Entry & Walls Maintenance	546992-53900	$500.00
001	02/25/26	FLORIDA FOUNTAIN MAINTENANCE, INC	14338	Balm Fountain Auto Fill Repair	Entry & Walls Maintenance	546992-53900	$375.00
						Check Total	*$875.00*
CHECK # 100323							
001	02/25/26	COMPLETE IT CORP	19154	Security Camera Monthly License and Monitoring	Security Patrol Services	531116-53935	$491.50
001	02/25/26	COMPLETE IT CORP	19155	Security Camera Monthly License and Monitoring	Security Patrol Services	531116-53935	$491.50
						Check Total	*$983.00*
CHECK # 100324							
001	02/25/26	INNERSYNC	INV-SN-1250	WEB HOSTING FEB 26	Website Hosting/Email services	534369-51301	$128.13
						Check Total	*$128.13*
CHECK # 100325							
001	02/25/26	ST6 SECURITY LLC	3297	Basketball Court Access Controller Replacement	Access Control Maintenance & Repair	546998-57201	$769.00
						Check Total	*$769.00*
CHECK # 100326							
001	02/25/26	HOWIE'S PLUMBING INC	65636052	Repair two outdoor drinking fountains	R&M Basketball Courts	546161-57201	$1,241.00
						Check Total	*$1,241.00*
CHECK # 100327							
001	02/25/26	SPRINKLER SOLUTIONS OF FLORIDA ,INC.	66521	JAN 26 IRRIGATION CONTRACT	R&M-Irrigation	546041-53900	$2,066.00
001	02/25/26	SPRINKLER SOLUTIONS OF FLORIDA ,INC.	68074	Mainline repair north of Clyne Field	R&M-Irrigation	546041-53900	$3,459.86
						Check Total	*$5,525.86*
CHECK # 1443							
001	02/23/26	LERNER REPORTING SERV. INC.	378	3A & 3C Bonds Annual Disclosure Fees	ProfServ-Trustee Fees	531045-51301	$5,500.00
						Check Total	*$5,500.00*
CHECK # 300074							
001	02/05/26	CHARTER COMMUNICATIONS HOLDINGS INC	3164516012426-ACH	BILL PRD 01/24/26 - 02/23/26	Telephone/Fax/Internet Services	541009-57201	$146.32
						Check Total	*$146.32*
CHECK # 300076							
001	02/06/26	WASTE MANAGEMENT INC. ACH	0224322-2206-9	FEB 26 WASTE MGMT SERVICES	Garbage - Recreation Facility	531133-53401	$269.07
						Check Total	*$269.07*
CHECK # 300077							
001	02/18/26	TECO ACH	020526-ACH	BILL PRD 12/11/2026-01/12/26	Street Lights	543057-53100	$17,026.48
001	02/18/26	TECO ACH	020526-ACH	BILL PRD 12/11/2026-01/12/26	Utility Services	543063-53100	$1,422.56
001	02/18/26	TECO ACH	020526-ACH	BILL PRD 12/11/2026-01/12/26	Utility - Recreation Facilities	543079-53100	$61.01
001	02/18/26	TECO ACH	020526-ACH	BILL PRD 12/11/2026-01/12/26	Utility-Pool	543110-53100	$484.68
						Check Total	*$18,994.73*
						Fund Total	**$129,402.72**

HIGHLANDS COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 02/01/2026 to 02/28/2026

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
RESERVE FUND - 002							
CHECK # 100323							
002	02/25/26	COMPLETE IT CORP	18022	Security Camera Installation Final Payment	Capital Reserve	568018-58200	$28,444.72
						Check Total	*$28,444.72*
CHECK # 1438							
002	02/10/26	FITNESSMITH	SO111887	Fitness Equipment Replacement	R&M-Fitness Equipment	546115-57201	$22,443.40
						Check Total	*$22,443.40*
						Fund Total	**$50,888.12**
SERIES 2013/2014 DEBT SERVICE FUND - 201							
CHECK # 1439							
201	02/23/26	Highlands CDD C/O US BANK	FEB 05.26-SERIES 201	FY26 Tax Collections Series check request	Due From Other Funds	131000	$2,441.04
						Check Total	*$2,441.04*
						Fund Total	**$2,441.04**
SERIES 2016 DEBT SERVICE FUND - 203							
CHECK # 1439							
203	02/23/26	Highlands CDD C/O US BANK	FEB 05.26-SERIES 201	FY26 Tax Collections Series check request	Due From Other Funds	131000	$6,329.74
						Check Total	*$6,329.74*
						Fund Total	**$6,329.74**
SERIES 2018 DEBT SERVICE FUND - 204							
CHECK # 1439							
204	02/23/26	Highlands CDD C/O US BANK	FEB 05.26-SERIES 201	FY26 Tax Collections Series check request	Due From Other Funds	131000	$3,071.18
						Check Total	*$3,071.18*
						Fund Total	**$3,071.18**
						Total Checks Paid	**$192,132.80**

Invoice

Crosscreek Environmental Inc.
111 61st Street East
Palmetto, FL 34221

Date: 1/16/2026
Invoice # 24442
Due Date: 1/16/2026

Bill To	Project Info
Highlands CDD c/o Inframark 2654 Cypress Ridge Blvd. Ste. 101 Wesley Chapel, FL 33544 Attn: Kristee Cole	Current Month's Maintenance

P.O. #
Terms: Due on receipt

Description	Amount
Phase 4 (Mitigation area M1) Maintenance of mitigation area from time of initial treatment through planting to inspection and SWFWMD approval. Treatments to occur once a month from April to August & bi-monthly after planting for an additional 12 calendar months. All vegetation to be treated and left in place, targeting all FL listed invasive plants. Total maintenance cost = $2,524/Treatment **Survival of planted native vegetation, crucial for release from SWFWMD to be guaranteed during this time period** This agreement shall remain in effect for a period of one (1) year from the date of execution and will automatically renew on the anniversary date for successive one-year terms. Each renewal may be subject to a discretionary price adjustment. In the event that the customer is dissatisfied with the aquatic services provided, and it is determined that the condition of the aquatic management area has deteriorated as a result of negligence on the part of Crosscreek Environmental Inc., the customer reserves the right to terminate this agreement. Such termination shall require a minimum of forty-five (45) days' written notice to Crosscreek Environmental Inc. Crosscreek Environmental reserves the right to pause services if payment is delinquent. Service interruptions do not remove the client's obligation to pay for past services already performed. Payments not received within 30 days will incur a 1.5% monthly late fee (or the maximum allowed by Florida law). Continued non-payment may result in collections or legal recovery of owed funds	2,524.00

Thank you for your business

Subtotal	$2,524.00
Sales Tax (0.0%)	$0.00
Total	$2,524.00
Payments/Credits	$0.00
Balance Due	$2,524.00

INFRAMARK

INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#	DATE
169034	1/20/2026
CUSTOMER ID	**NET TERMS**
C4953	Due On Receipt
PO#	**DUE DATE**
	1/20/2026

BILL TO
Highlands Community Development District
313 Campus St
Kissimmee FL 34747-4982
United States

Services provided for the Month of: December 2025

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Postage	3	Ea	0.74		2.22
Subtotal					**2.22**

Subtotal	$2.22
Tax	$0.00
Total Due	$2.22

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:
Account Name: INFRAMARK, LLC
ACH - Bank Routing Number: 111000614 / Account Number: 912593196
Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.

Invoice

Crosscreek Environmental Inc.
111 61st Street East
Palmetto, FL 34221

Date: 1/21/2026
Invoice # 24527
Due Date: 2/20/2026

Bill To	Project Info
Highlands CDD c/o Inframark 2654 Cypress Ridge Blvd. Ste. 101 Wesley Chapel, FL 33544 Attn: Kristee Cole	Corrected Current Month's Maintenance

P.O. #
Terms: Net 30

Description	Amount
Phase 4 (Mitigation area M1) Maintenance of mitigation area from time of initial treatment through planting to inspection and SWFWMD approval. Treatments to occur once a month from April to August & bi-monthly after planting for an additional 12 calendar months. All vegetation to be treated and left in place, targeting all FL listed invasive plants. Total maintenance cost = $2,450/Treatment **Survival of planted native vegetation, crucial for release from SWFWMD to be guaranteed during this time period** This agreement shall remain in effect for a period of one (1) year from the date of execution and will automatically renew on the anniversary date for successive one-year terms. Each renewal may be subject to a discretionary price adjustment. In the event that the customer is dissatisfied with the aquatic services provided, and it is determined that the condition of the aquatic management area has deteriorated as a result of negligence on the part of Crosscreek Environmental Inc., the customer reserves the right to terminate this agreement. Such termination shall require a minimum of forty-five (45) days' written notice to Crosscreek Environmental Inc. Crosscreek Environmental reserves the right to pause services if payment is delinquent. Service interruptions do not remove the client's obligation to pay for past services already performed. Payments not received within 30 days will incur a 1.5% monthly late fee (or the maximum allowed by Florida law). Continued non-payment may result in collections or legal recovery of owed funds	2,450.00

Thank you for your business

Subtotal	$2,450.00
Sales Tax (0.0%)	$0.00
Total	$2,450.00
Payments/Credits	$0.00
Balance Due	$2,450.00

INVOICE

SchoolNow

Highlands CDD
12750 Citrus Park Lane
Tampa FL 33625
United States

Invoice #	INV-SN-1226
Invoice Date:	1/1/2026
Due Date:	2/19/2026
PO#:	Monthly Invoice

Item	Description	AMOUNT
SchoolNow CDD	Community Development District (CDD) governmental unit management company ADA-compliant website	$50.00
SchoolNow CDD ADA-PDF		$78.13

	Subtotal:	$128.13
Subscription start: 10/1/2025	Tax Total:	
Subscription end: 9/30/2026	Total:	$128.13
	Amount Paid:	$0.00
Direct Deposit Instruction:	**Amount Due:**	**$128.13**

Bank Name: Stifel Bank
Bank Address: 8000 Maryland Avenue Ste 100, Clayton, Missouri 63105
Routing #: 081018998
Account #: 16782211

Click Here to pay with Credit Card

Check Remittance:

Innersync Studios Ltd
P.O. Box 771470
St. Louis, MO 63177-9816
United States

Questions? Contact accounts receivable at ar@schoolstatus.com. Please include your invoice number on your payment. Click here to view our W-9.

Sprinkler Solutions of Florida Inc.
401 N. Parsons Ave. Suite 106 A
Brandon, FL 33510
(813) 503-1228
jeff@ssofla.com

Invoice

#66402
Invoice Date: 01/21/2026
Due Date: 12/31/0099

January Wet Checks

PO #: --
Request #: 92449

Bill To	Service Location
Highlands CDD 11102 Aytersworth Glen Blvd, Wimauma, FL 33598	Highlands CDD 11102 Aytersworth Glen Blvd, Wimauma, FL 33598

Items

Description
(Valve Box Round 10 in. Black Box/Green Lid Overlapping ICV)
(Standard valve box lid)
(Irrigation Tech)
(Irrigation Helper)

Completion Notes

Subtotal	**$274.96**
Invoice Total	$274.96
Payments	$0.00
Total Due	**$274.96**

Terms and Conditions

Invoice: Terms are due upon receipt. If not paid in 10 days a $50.00 late charge will be applied. We greatly appreciate your prompt payment.

Sprinkler Solutions of Florida Inc.
401 N. Parsons Ave. Suite 106 A
Brandon, FL 33510
(813) 503-1228
jeff@ssofla.com

Invoice

#66399
Invoice Date: 01/20/2026
Due Date: 12/31/0099

Replace broken solenoid for zone B62

PO #: --
Request #: 92332

Bill To	Service Location
Highlands CDD 313 Campus Street , FL, Celebration, FL 34747	Highlands CDD 11102 Ayersworth Glen Blvd, Wimauma, FL 33598

Items

Description
(Hunter 24 Volt A/C Solenoid)
(3M DBR-Y6 Direct Bury Splice Kit DBR/Y-6 (Bulk) 600V)
(Irrigation Tech)

Completion Notes

Appointment #114609
Solenoid wires have been snapped off by something driving over the valve box.

Subtotal	**$161.21**
Invoice Total	$161.21
Payments	$0.00
Total Due	**$161.21**

Terms and Conditions

Invoice: Terms are due upon receipt. If not paid in 10 days a $50.00 late charge will be applied. We greatly appreciate your prompt payment.

RAMPS PLUS LLC
6399 17th Ave N
Saint Petersburg, FL 33710 US
vince@rampsplusfl.com
www.rampsplusfl.com

INVOICE

BILL TO
Highlands CDD
11555 Heron Bay Blvd Suite 201
Coral Springs FL, 33076

SHIP TO
Highlands CDD/Ayersworth Glen Community
11102 Ayersworth Glen Blvd
Wimauma, FL 33598

INVOICE # 4548
DATE 01/27/2026
DUE DATE 02/26/2026
TERMS Net 30

DATE	PART NO.	DESCRIPTION	QTY	AMOUNT
01/26/2026	**Service Call**		1	225.00
01/26/2026	**Linak Control Box**	Linak Control Box with Year 5 warranty	1	239.40
01/26/2026	**4-Button Remote**	4 Button Remote with Year 5 warranty	1	179.40

Pay invoice

SUBTOTAL	643.80
TAX	0.00
TOTAL	643.80
BALANCE DUE	**$643.80**

INVOICE

Marc Security Services
5118 N 56th St Ste 107
Tampa, FL 336105440

invoices@marcss.com
+1 (877) 262-6372
www.marcss.com

Bill to
HIGHLAND COMMUNITY DEVELOPMENT
DISTRICTC/O INFRANARK
HIGHLAND CDD
210 N UNIVERSITY DR
SUITE 702
CORAL SPRING, FL 33701

Ship to
HIGHLAND COMMUNITY DEVELOPMENT
DISTRICTC/O INFRANARK
HIGHLAND CDD
210 N UNIVERSITY DR
SUITE 702
CORAL SPRING, FL 33701

Invoice details
Invoice no.: 1776
Terms: Net 15
Invoice date: 01/18/2026
Due date: 02/02/2026

#	Date	Product or service	Description	Qty	Rate	Amount
1.	01/01/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$39.69	$238.14
2.	01/02/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$26.46	$158.76
3.	01/03/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$26.46	$158.76
4.	01/04/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$26.46	$158.76
5.	01/05/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$26.46	$158.76
6.						

	01/06/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$26.46	$158.76
7.	01/07/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$26.46	$158.76
8.	01/08/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$26.46	$158.76
9.	01/09/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$26.46	$158.76
10.	01/10/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$26.46	$158.76
11.	01/11/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$26.46	$158.76
12.	01/12/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$26.46	$158.76
13.	01/13/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$26.46	$158.76
14.	01/14/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$26.46	$158.76
15.	01/15/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$26.46	$158.76
16.	01/16/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$26.46	$158.76
17.	01/17/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$26.46	$158.76

18.	01/18/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$26.46	$158.76
19.	01/19/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$39.69	$238.14
20.	01/20/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$26.46	$158.76
21.	01/21/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$26.46	$158.76
22.	01/22/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$26.46	$158.76
23.	01/23/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$26.46	$158.76
24.	01/24/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$26.46	$158.76
25.	01/25/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$26.46	$158.76
26.	01/26/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$26.46	$158.76
27.	01/27/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$26.46	$158.76
28.	01/28/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$26.46	$158.76
29.	01/29/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$26.46	$158.76

30.	01/30/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$26.46	$158.76
31.	01/31/2026	**SECURITY OFFICER AYERS WORTH GLEN COMMUNITY**	HIGHLAND CDD/ AYERS GLEN COMMUNITY UARMED SECURITY GUARD 1800-0000	6	$26.46	$158.76

Total **$5,080.32**

Ways to pay

VISA DISCOVER AMEX BANK

View and pay

Fitnessmith
PO Box 3569
Boynton Beach FL 33424
United States

#INV1099123

1/12/2026

Bill To
HIGHLANDS CDD
210 N UNIVERSITY DRIVE #702
CORAL SPRINGS FL 33071
United States

Ship To
Ayersworth Glen Community Clubhouse
11102 Ayersworth Glen Blvd
Wimauma FL 33598
United States

Due Date: 1/12/2026

Terms	Due Date	PO #	Serv. Territory Mgr	Created From	Memo
Due on receipt	1/12/2026		Kevin Bechler		PM SERVICE QUARTERLY - JANUARY

Quantity	Item	Rate	Amount
1	**PREVENTATIVE MAINTENANCE SERVICE** QUARTERLY PREVENTATIVE MAINTENANCE PLAN: COMPLETED 1/9/26 COMPLETED PM SERVICE ON ALL EQUIPMENT. LUBED ALL GUIDE RODS. VACUUMED OUT ALL TREADMILLS. WIPEDS DOWN ALL CARDIO AND STRENGTH EQUIPMENT. ALL EQUIPMENT TESTED. FOUND THE FOLLOWING ISSUES: S#: 100877XEG23180033 OCTANE RŌ -UNITS SCREEN DOES NOT GO INTO PAUSE MODE -JUST SHUTS COMPLETELY OFF -RECOMMENDING A NEW BATTERY -UNIT NEEDS A NEW BLACK PLASTIC PIECE THAT GOES AT THE END OF THE SLIDE RAIL S#: 8008451903006843 S#: 8008451903006844 S#: 8008451903006842 SPIRT TREADMILLS -ALL 3 SPIRT TREADMILLS HAVE LOOSE BELTS -2 OF THE TREADMILLS NEED NEW PLASTIC SHROUDS THAT GO AT THE END OF THE RIGHT SIDE RAIL (PHOTO ATTACHED TO CASE) -TIGHTENED ALL 3 BELTS -UNITS ARE SAFE AND FUNCTIONAL DYNAMIC BACK EXTENSION -NEEDS NEW LEFT THIGH PAD DUE TO RIP IN TOP RIGHT CORNER DYNAMIC FUNCTIONAL TRAINER -RIGHT AND LEFT CABLE NEEDS TO BE REPLACED -METAL IS SHOWING (PHOTO ATTACHED TO CASE) -UNIT DOES NOT HAVE A SERIAL NUMBER ON IT	$275.00	$275.00

Subtotal	$275.00
Tax:	$0.00
Total	$275.00
Paid Amount	- $0.00
Amount Due	$275.00

INV1099123

Fitnessmith
PO Box 3569
Boynton Beach FL 33424
United States

#INV1099123

1/12/2026

Click Here to Pay Now

INV1099123

INFRAMARK

INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#	DATE
169034	1/20/2026
CUSTOMER ID	**NET TERMS**
C4953	Due On Receipt
PO#	**DUE DATE**
	1/20/2026

BILL TO
Highlands Community Development District
313 Campus St
Kissimmee FL 34747-4982
United States

Services provided for the Month of: December 2025

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Postage	3	Ea	0.74		2.22
Subtotal					**2.22**

Subtotal	$2.22
Tax	$0.00
Total Due	$2.22

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:
Account Name: INFRAMARK, LLC
ACH - Bank Routing Number: 111000614 / Account Number: 912593196
Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.

Advanced Aquatic Services Inc.
292 South Military Trail
Deerfield Beach, FL 33442
954-596-2127

1/1/2026
10562021
$2,340.00

Bill To
Highlands CDD c/o INFRAMARK 210 N. University Drive, Suite 702 Coral Springs, FL 33071

Due Date
Net 30
1/31/2026

Monthly Lake Maintenance.	2,340.00

THE INVOICE DATE ABOVE INDICATES MONTH SERVICES WILL BE PERFORMED

Advanced Aquatic Services Inc.
292 South Military Trail
Deerfield Beach, FL 33442
954-596-2127

$2,340.00

12980 Tarpon Springs Road
Odessa, FL 33556

pinelakellc.com

INVOICE

Date	Invoice No.
01/01/26	8936
Terms	**Due Date**
Net 30	01/31/26

BILL TO	PROPERTY
Jennifer Goldyn Inframark 313 Campus Street Celebration, FL 33071	Highlands CDD 11102 Ayersworth Glen Blvd Wimauma, FL 33598

Amount Due	Enclosed
$20,027.24	

Please detach top portion and return with your payment.

QTY	ITEM	UNIT PRICE	EXT PRICE	SALES TAX	LINE TOTAL
	#5216 - Highlands CDD Maintenance Proposal 1.27.25 January 2026		**$20,027.24**	**$0.00**	**$20,027.24**
	Total		**$20,027.24**	**$0.00**	**$20,027.24**

12980 Tarpon Springs Road
Odessa, FL 33556

pinelakellc.com

INVOICE

Date	Invoice No.
01/15/26	9070
Terms	**Due Date**
Net 30	02/14/26

BILL TO	PROPERTY
Jennifer Goldyn Inframark 313 Campus Street Celebration, FL 33071	Highlands CDD 11102 Ayersworth Glen Blvd Wimauma, FL 33598

Amount Due	Enclosed
$750.00	

Please detach top portion and return with your payment.

QTY	ITEM	UNIT PRICE	EXT PRICE	SALES TAX	LINE TOTAL
			$750.00	**$0.00**	**$750.00**

Pine Lake Services, LLC would like to thank you for the opportunity to bid. We look forward to working with you on this project. If you have any questions, please feel free to contact us at any time at projects@pinelakeLLC.com or (813) 948-4736.

Install 16- 1 gallon Poinsettias at the Balm Entrance Monument

Poinsettias Install	*$750.00*	*$0.00*	*$750.00*
Total	**$750.00**	**$0.00**	**$750.00**

12980 Tarpon Springs Road
Odessa, FL 33556

pinelakellc.com

INVOICE

Date	Invoice No.
01/30/26	9110
Terms	**Due Date**
Net 30	03/01/26

BILL TO	PROPERTY
Jennifer Goldyn Inframark 313 Campus Street Celebration, FL 33071	Highlands CDD 11102 Ayersworth Glen Blvd Wimauma, FL 33598

Amount Due	Enclosed
$5,298.15	

Please detach top portion and return with your payment.

QTY	ITEM	UNIT PRICE	EXT PRICE	SALES TAX	LINE TOTAL
	#7474 - Highlands Artificial turf on work out areas Enhancement Proposal		**$5,298.15**	**$0.00**	**$5,298.15**
	Artificial Turf		*$5,298.15*	*$0.00*	*$5,298.15*
	Total		**$5,298.15**	**$0.00**	**$5,298.15**

LLS Tax Solutions Inc.
1645 Sun City Center Plz # 5027
Sun City Center, FL 335718003
+18507540311
liscott@llstax.com

INVOICE

BILL TO
Highlands Community
Development District
c/o Inframark
Infrastructure
Management Services
5645 Coral Ridge Dr.
#407
Coral Springs, FL 33076

INVOICE # 004031
DATE 01/22/2026
DUE DATE 02/21/2026
TERMS Net 30

DESCRIPTION	AMOUNT
Total Billing for Arbitrage Services in connection with the $3,925,000 Highlands Community Development District (Hillsborough County, Florida) Special Assessment Bonds (Assessment Area 3C Project), Series 2016 – Rebate Requirement Calculation for the period ended December 28, 2025.	500.00

BALANCE DUE **$500.00**

Thank You For Your Business

LLS Tax Solutions Inc.
1645 Sun City Center Plz # 5027
Sun City Center, FL 335718003
+18507540311
liscott@llstax.com

INVOICE

BILL TO
Highlands Community
Development District
c/o Inframark
Infrastructure
Management Services
5645 Coral Ridge Dr.
#407
Coral Springs, FL 33076

INVOICE # 004032
DATE 01/22/2026
DUE DATE 02/21/2026
TERMS Net 30

DESCRIPTION	AMOUNT
Total Billing for Arbitrage Services in connection with the $3,560,000 Highlands Community Development District (Hillsborough County, Florida) Special Assessment Bonds (Assessment Area 4 Project), Series 2018 - Rebate Requirement Calculation for the annual period ended December 19, 2025.	500.00

BALANCE DUE **$500.00**

Thank You For Your Business

LLS Tax Solutions Inc.
1645 Sun City Center Plz # 5027
Sun City Center, FL 335718003
+18507540311
liscott@llstax.com

INVOICE

BILL TO
Highlands Community
Development District
c/o Inframark
Infrastructure
Management Services
5645 Coral Ridge Dr.
#407
Coral Springs, FL 33076

INVOICE # 004033
DATE 01/22/2026
DUE DATE 02/21/2026
TERMS Net 30

DESCRIPTION	AMOUNT
Total Billing for Arbitrage Services in connection with the $5,515,000 Highlands Community Development District (Hillsborough County, Florida) Special Assessment Bonds (Assessment Areas 3B and 5 Project), Series 2018 – Rebate Requirement Calculation for the annual period ended December 19, 2025.	500.00

BALANCE DUE **$500.00**

Thank You For Your Business

INFRAMARK

INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#	DATE
170682	2/1/2026
CUSTOMER ID	**NET TERMS**
C4953	Due On Receipt
PO#	**DUE DATE**
	2/1/2026

BILL TO
Highlands Community Development District
313 Campus St
Kissimmee FL 34747-4982
United States

Services provided for the Month of: February 2026

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Administrative Fees/District Management	1	Ea	5,798.83		5,798.83
Field Operations	1	Ea	630.00		630.00
Mgmt Svcs - Personnel Services - On-Site Staff	1	Ea	17,647.00		17,647.00
Subtotal					**24,075.83**

Subtotal	$24,075.83
Tax	$0.00
Total Due	$24,075.83

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:
Account Name: INFRAMARK, LLC
ACH - Bank Routing Number: 111000614 / Account Number: 912593196
Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.

Brletic Dvorak Inc

536 4th Ave South Unit 4
Saint Petersburg, FL 33701 US
(813) 361-1466
sbrletic@bdiengineers.com

INVOICE

BILL TO
Highlands CDD
Inframark IMS
11555 Heron Bay Blvd
Suite 201
Coral Springs, Florida 33076

INVOICE	2314
DATE	01/30/2026
TERMS	Net 30
DUE DATE	03/01/2026

PROJECT NAME
Highlands CDD

	DESCRIPTION	QTY	RATE	AMOUNT
Project Manager	[January 06]	0:30	210.00	105.00
Project Manager II	[January 09 - January 30]	9:30	180.00	1,710.00

BALANCE DUE **$1,815.00**

BDi
DISTRICT ENGINEER

HIGHLANDS COMMUNITY DEVELOPMENT DISTRICT
Jan-26

	HOURS	RATE		PERSON	TOTAL
CDD Activities					
Board Meeting Prep, Attendance, Follow up		$210	S. Brletic		$0.00
Engineer's Reports/Invoicing	0.50	$180	J. Whited		$90.00
Certificate of Completion Letters; Phase 4	8.00	$180	J. Whited		$1,440.00
Inspection, Research, Letter Creation and Staff	0.50	$210	S. Brletic		$105.00
Discussion.					
Communication for Roadway & Stormwater	1.00	$180	J. Whited		$180.00
Testing for Roadway Turnover.	0.00	$210	S. Brletic		$0.00
INVOICE TOTAL	10.00				**$1,815.00**

Advanced Aquatic Services Inc.
292 South Military Trail
Deerfield Beach, FL 33442
954-596-2127

2/1/2026
10562429
$2,340.00

Bill To
Highlands CDD c/o INFRAMARK 210 N. University Drive, Suite 702 Coral Springs, FL 33071

Due Date Net 30
3/3/2026

Monthly Lake Maintenance. ***THE INVOICE DATE ABOVE INDICATES MONTH SERVICES WILL BE PERFORMED***	2,340.00

Advanced Aquatic Services Inc.
292 South Military Trail
Deerfield Beach, FL 33442
954-596-2127

$2,340.00

PERSSON, COHEN, MOONEY, FERNANDEZ & JACKSON, P.A.
ATTORNEYS AND COUNSELORS AT LAW

INVOICE

Invoice # 6742
Date: 02/04/2026
Due On: 03/06/2026

Highlands Community Development District
313 Campus Street
Celebration, Florida 34747

Statement of Account

Outstanding Balance		New Charges		Payments Received		Total Amount Outstanding
($0.00	+	$997.50	) - (	$0.00	) =	**$997.50**

Highlands CDD

District Attorney Services

Type	Timekeeper	Date	Notes	Quantity	Rate	Total
Service	DPL	01/08/2026	RULE CHANGE PUBLIC HEARING: Draft rule change resolution and the draft rule change document.	1.40	$285.00	$399.00
Service	DPL	01/17/2026	SUPERVISOR MEETING: Prepare for the supervisor meeting.	0.60	$285.00	$171.00
Service	DPL	01/21/2026	SUPERVISOR MEETING: Appear at the supervisor meeting.	1.50	$285.00	$427.50
					Subtotal	**$997.50**
					Total	**$997.50**

Detailed Statement of Account

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
6742	03/06/2026	$997.50	$0.00	$997.50
			Outstanding Balance	**$997.50**

Total Amount Outstanding **$997.50**

Please make all amounts payable to: Persson, Cohen, Mooney, Fernandez & Jackson, P.A. and remit to 6853 ENERGY COURT, LAKEWOOD RANCH, FL 34240.

For any inquiries, please contact us at 941-306-4730. Payment is due 30 days from receipt of this invoice. Thank you.

12980 Tarpon Springs Road
Odessa, FL 33556

pinelakellc.com

INVOICE

Date	Invoice No.
02/04/26	9258
Terms	**Due Date**
Net 30	03/06/26

BILL TO	PROPERTY
Jennifer Goldyn Inframark 313 Campus Street Celebration, FL 33071	Highlands CDD 11102 Ayersworth Glen Blvd Wimauma, FL 33598

Amount Due	Enclosed
$2,130.00	

Please detach top portion and return with your payment.

QTY	ITEM	UNIT PRICE	EXT PRICE	SALES TAX	LINE TOTAL
			$2,130.00	**$0.00**	**$2,130.00**

Pine Lake Services, LLC would like to thank you for the opportunity to bid. We look forward to working with you on this project. If you have any questions, please feel free to contact us at any time at projects@pinelakeLLC.com or (813) 948-4736.

Replace 3 Dead Crape Myrtle trees located on the main Blvd towards 301

Crape Myrtle tree replacement	*$2,130.00*	*$0.00*	*$2,130.00*
Total	**$2,130.00**	**$0.00**	**$2,130.00**

12980 Tarpon Springs Road
Odessa, FL 33556

pinelakellc.com

INVOICE

Date	Invoice No.
02/04/26	9257
Terms	**Due Date**
Net 30	03/06/26

BILL TO	PROPERTY
Jennifer Goldyn Inframark 313 Campus Street Celebration, FL 33071	Highlands CDD 11102 Ayersworth Glen Blvd Wimauma, FL 33598

Amount Due	Enclosed
$2,130.00	

Please detach top portion and return with your payment.

QTY	ITEM	UNIT PRICE	EXT PRICE	SALES TAX	LINE TOTAL
			$2,130.00	**$0.00**	**$2,130.00**

Pine Lake Services, LLC would like to thank you for the opportunity to bid. We look forward to working with you on this project. If you have any questions, please feel free to contact us at any time at projects@pinelakeLLC.com or (813) 948-4736.

	Replace 3 Dead Crape Myrtle Multi red	*$2,130.00*	*$0.00*	*$2,130.00*
	Total	**$2,130.00**	**$0.00**	**$2,130.00**

12980 Tarpon Springs Road
Odessa, FL 33556

pinelakellc.com

INVOICE

Date	Invoice No.
02/01/26	9167
Terms	**Due Date**
Net 30	03/03/26

BILL TO	PROPERTY
Jennifer Goldyn Inframark 313 Campus Street Celebration, FL 33071	Highlands CDD 11102 Ayersworth Glen Blvd Wimauma, FL 33598

Amount Due	Enclosed
$20,027.25	

Please detach top portion and return with your payment.

QTY	ITEM	UNIT PRICE	EXT PRICE	SALES TAX	LINE TOTAL
	#5216 - Highlands CDD Maintenance Proposal 1.27.25 February 2026		**$20,027.25**	**$0.00**	**$20,027.25**
	Total		**$20,027.25**	**$0.00**	**$20,027.25**

Florida Fountain Maintenance, Inc.

P. O. Box 179
Zephyrhills, FL 33539-0179

Invoice

DATE	INVOICE #
2/1/2026	14308

BILL TO

Highlands CDD
11555 Heron Bay Blvd
Suite 201
Coral Springs, FL 33076

P.O. NO.	TERMS
	Due on receipt

DESCRIPTION	AMOUNT
February Maintenance	500.00

Thank you for your business! Questions-call 813-714-2024

Total $500.00

Florida Fountain Maintenance, Inc.

P. O. Box 179
Zephyrhills, FL 33539-0179

Invoice

DATE	INVOICE #
2/9/2026	14338

BILL TO

Highlands CDD
11555 Heron Bay Blvd
Suite 201
Coral Springs, FL 33076

P.O. NO.	TERMS
	Due on receipt

DESCRIPTION	AMOUNT
Rebuilt water make-up float valve assembly	375.00

Thank you for your business! Questions-call 813-714-2024

Total $375.00

2664 Cypress Ridge Blvd | Suite 103
Wesley Chapel, FLORIDA 33544
https://completeit.io
(813) 444-4355

Highlands CDD (ayersworth)
11555 Heron Bay Boulevard Suite 201
Coral Springs, FL, United States 33076

Invoice #	19154
Invoice Date	02-13-26
Balance Due	**$491.50**

Item	Description	Unit Cost	Quantity	Line Total
EN-PR1-D30-1	Eagle Eye VMS PR1 30 Days Cloud Recording Monthly (Preview Cloud | High Res Local)	$9.50	27.0	$256.50
EEN-LPR	Eagle Eye License plate Recognition (LPR) with VSP Package - Monthly	$45.00	1.0	$45.00
EEN 2-Way Intercom License	Eagle Eye VMS Speaker/Intercom M30 Monthly	$20.00	2.0	$40.00
Stand-By MSP Plan (Offices/ISP)	- Price is per office/network	$85.00	1.0	$85.00
Monitored Burglar Alarm System - Commercial	Monitored Burglar Alarm System: Commercial/Business Property	$65.00	1.0	$65.00

Subtotal	**$491.50**
Tax	$0.00
Invoice Total	$491.50
Payments	$0.00
Credits	$0.00
Balance Due	**$491.50**

2664 Cypress Ridge Blvd | Suite 103
Wesley Chapel, FLORIDA 33544
https://completeit.io
(813) 444-4355

Highlands CDD (ayersworth)
11555 Heron Bay Boulevard Suite 201
Coral Springs, FL, United States 33076

Invoice #	19155
Invoice Date	02-01-26
Balance Due	**$491.50**

Item	Description	Unit Cost	Quantity	Line Total
EN-PR1-D30-1	Eagle Eye VMS PR1 30 Days Cloud Recording Monthly (Preview Cloud | High Res Local)	$9.50	27.0	$256.50
EEN-LPR	Eagle Eye License plate Recognition (LPR) with VSP Package - Monthly	$45.00	1.0	$45.00
EEN 2-Way Intercom License	Eagle Eye VMS Speaker/Intercom M30 Monthly	$20.00	2.0	$40.00
Stand-By MSP Plan (Offices/ISP)	- Price is per office/network	$85.00	1.0	$85.00
Monitored Burglar Alarm System - Commercial	Monitored Burglar Alarm System: Commercial/Business Property	$65.00	1.0	$65.00

Subtotal	**$491.50**
Tax	$0.00
Invoice Total	$491.50
Payments	$0.00
Credits	$0.00
Balance Due	**$491.50**

INVOICE

SchoolNow

Highlands CDD
12750 Citrus Park Lane
Tampa FL 33625
United States

Invoice #	INV-SN-1250
Invoice Date:	2/1/2026
Due Date:	3/3/2026
PO#:	Monthly Invoice

Item	Description	AMOUNT
SchoolNow CDD	Community Development District (CDD) governmental unit management company ADA-compliant website	$50.00
SchoolNow CDD ADA-PDF		$78.13

	Subtotal:	$128.13
Subscription start: 10/1/2025	Tax Total:	
Subscription end: 9/30/2026	Total:	$128.13
	Amount Paid:	$0.00
Direct Deposit Instruction:	**Amount Due:**	**$128.13**

Bank Name: Stifel Bank
Bank Address: 8000 Maryland Avenue Ste 100, Clayton, Missouri 63105
Routing #: 081018998
Account #: 16782211

Click Here to pay with Credit Card

Check Remittance:

Innersync Studios Ltd
P.O. Box 771470
St. Louis, MO 63177-9816
United States

Questions? Contact accounts receivable at ar@schoolstatus.com. Please include your invoice number on your payment. Click here to view our W-9.

ST6 SECURITY
6515 Salt Creek Avenue Apollo Beach, Florida 33572
(813) 851-0472 tel

INVOICE

INVOICE NO.	INVOICE DATE	TERMS
3297	Jan 26, 2026	Net 30

CUSTOMER	BILL TO
Ayersworth Glen Clubhouse 11102 Ayersworth Glen Blvd Wimauma, FL 33598	Highlands CDD Ayersworth 11102 Ayersworth Glen Blvd Wimauma, FL 33598

QTY	DESCRIPTION	TAX	UNIT PRICE	AMOUNT
Ticket #2774 : Basketball court enclosure repair and controller replacement				
- Replacement of vandalized enclosure - Replacement of Net2 controller under mfg warranty all work as per quote				
1.00	Project cost as quoted QU-0435 Jan 26, 2026		$769.00	$769.00
			SUBTOTAL	$769.00
			(7.5%) TAX	$0.00
			TOTAL	$769.00

Crofton's Plumbing, Inc.
PO Box 5005, Sun City Center, Florida 33571
United States
(813) 633-8923
CFC1429356

Invoice 65636052
Invoice Date 2/12/2026
Completed Date 2/12/2026
Technician Dewey Martin
Customer PO
Payment Term Due Upon Receipt
Due Date 2/12/2026

Billing Address
Inframark
2654 Cypress Ridge Boulevard #STE 101
Zephyrhills, FL 33544 USA

Job Address
Highlands CDD/Ayersworth Glen Clubhouse
11102 Ayersworth Glen Boulevard
Wimauma, FL 33598 USA

Description of Work

Task #	Description	Quantity	Your Price	Your Total
SVC-100	2/4/26 – Arrived on site to assess issue. Disassembled water coolers and found problem at water flow regulators. There are a total of three regulators that need to be replaced. **Discounted due to more work on another trip.	1.00	$179.00	$179.00
SVC-100	2/12/26 – Arrived on site to furnish and install three (3) water flow regulators. Regulators installed and tested. All units are functioning properly at this time.	3.00	$379.00	$1,137.00
DISCT	Discount given- for multiple items being done in the same trip.	1.00	-$75.00	-$75.00

Sub-Total	$1,241.00
Tax	$0.00
Total Due	$1,241.00
Balance Due	$1,241.00

Thank you for choosing Crofton's Plumbing, Inc.

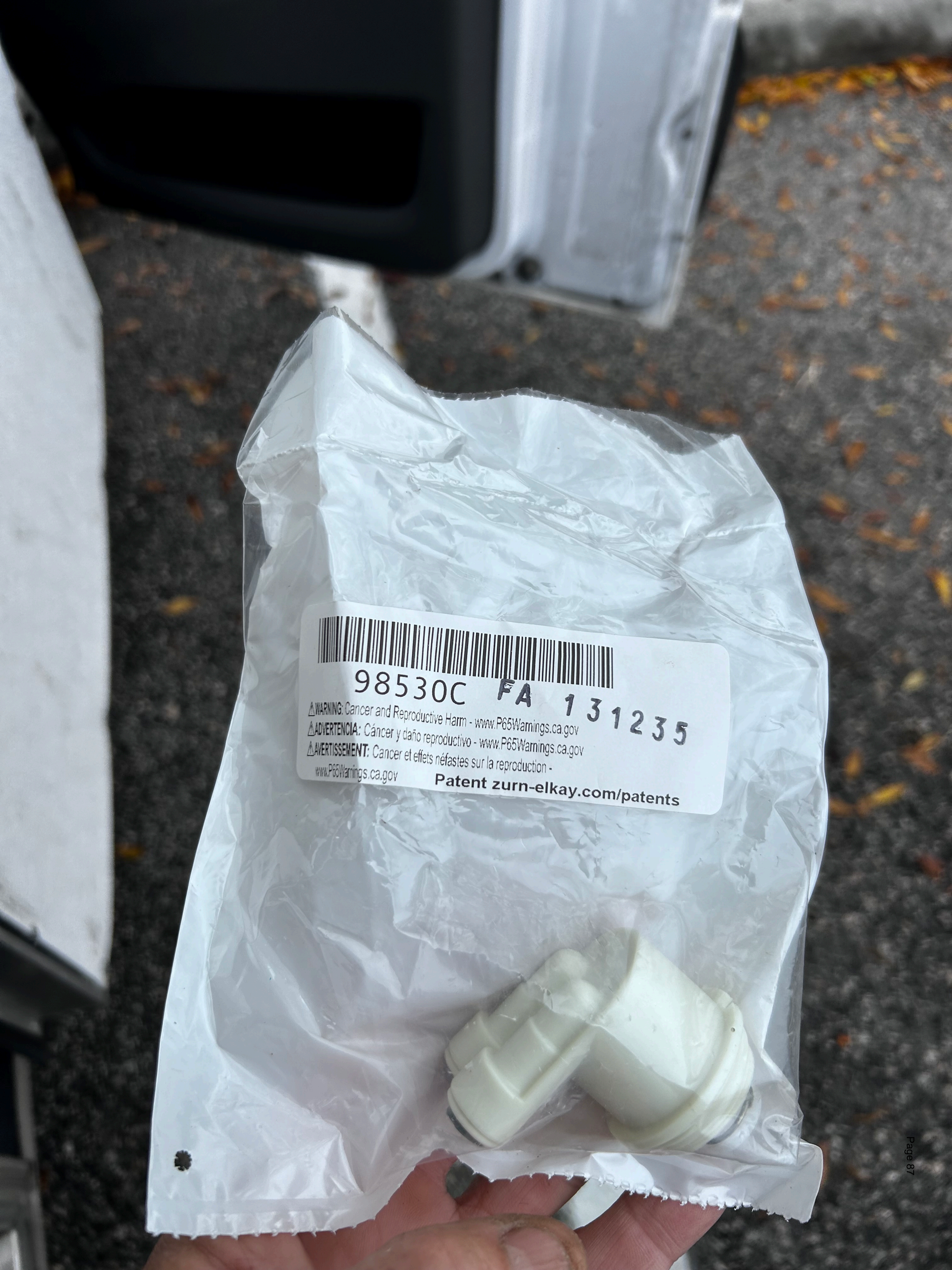
****REVIEWS ARE VERY IMPORTANT FOR LOACALLY OWNED BUSINESSES. IF YOU WERE SATISFIED WITH THE SERVICE PROVIDED, PLEASE SCAN THE QR CODE BELOW AND LEAVE A GOOGLE REVIEW.****

This invoice is agreed and acknowledged. Payment is due upon receipt. A service fee will be charged for any returned checks, and a financing charge of 1% per month shall be applied for overdue amounts. Payments by credit card will have an additional $4.95 processing fee.

2/5/2026
I find and agree that all work performed by Crofton's Plumbing, Inc. has been completed in a satisfactory and workmanlike manner. I have been given the opportunity to address concerns and/or discrepancies in the work provided, and I either have no such concerns or have found no discrepancies or they have been addressed to my satisfaction. My signature here signifies my full and final acceptance of all work performed by the contractor.

****REVIEWS ARE VERY IMPORTANT FOR LOACALLY OWNED BUSINESSES. IF YOU WERE SATISFIED WITH THE SERVICE PROVIDED, PLEASE SCAN THE QR CODE BELOW AND LEAVE A GOOGLE REVIEW.****

2/5/2026


98530C FA 131235
WARNING: Cancer and Reproductive Harm - www.P65Warnings.ca.gov
ADVERTENCIA: Cáncer y daño reproductivo - www.P65Warnings.ca.gov
AVERTISSEMENT: Cancer et effets néfastes sur la reproduction -
www.P65Warnings.ca.gov
Patent zurn-elkay.com/patents

Sprinkler Solutions of Florida Inc.
401 N. Parsons Ave. Suite 106 A
Brandon, FL 33510
(813) 503-1228
jeff@ssofla.com

Invoice

#66521
Invoice Date: 02/02/2026
Due Date: 12/31/0199

January Wet Checks

PO #: --
Request #: 92449

Bill To
Highlands CDD 313 Campus Street , FL, Celebration, FL 34747

Service Location
Highlands CDD 11102 Ayersworth Glen Blvd, Wimauma, FL 33598

Items

Description	Rate	Total
(Highlands CDD Monthly Irrigation Maintenance - January 2026)	(1) x $2,066.00	$2,066.00

Subtotal	**$2,066.00**
Invoice Total	$2,066.00
Payments	$0.00
Total Due	**$2,066.00**

Terms and Conditions

Invoice: Terms are 10 Days Net.
If not paid in 15 days a $50.00 late charge will be applied.
We greatly appreciate your prompt payment.

Sprinkler Solutions of Florida

License #: SCC131152611

401 N. Parsons Ave Suite 106-A
Brandon, FL 33510

813-503-1228

admin@ssofla.com

Invoice #68074

INVOICE

Highlands CDD

None

Job Title: Job for Highlands CDD

Job Members: Juan Torres, Sam Sands, Brant Foster

Due Date: Feb 21, 2026

Status: Invoice

Reference: EServ Estimate #14978

PO Number:

3" Mainline Repair

Repair along west side of Ayersworth, just north of Clyne Field

Item	Quantity
3" MJ LONG SLEEVE	2
3" MJ Transition Gasket with bolt kit	4
	4
PVC 90 Degree Elbow 2 in. Slip Model: '406-020	4
3/4" PVC Fittings Model: '402-101	4

Item	Quantity
PVC Reducer Bushing 1-1/2 in. x 1-1/4 in. Spigot x Slip Model: '437-212	4
PVC Pipe 2 " Bell End Class 200 Model: '2PVC200BE	2
PVC Pipe 3/4 " x 20 ft. SDR-21 (CL 200) Bell End	2
PVC Pipe 1-1/2 in Bell End Model: '150PVC200BE	2
PVC Pipe 3 "Bell End SCH 40	40
Irrigation Helper	15
Irrigation Tech	7.5
Mobilization of service truck, technician travel to and from site.	1

Thank you for your business!

Subtotal **$3,459.86**

Total	**$3,459.86**
Amount Paid	**$0.00**
Amount Due	**$0.00**

Invoice

Lerner Reporting Services, Inc.
5711 Yeats Manor Dr, #401
Tampa, FL 33616
(813) 786-2094

Date	Invoice #
11/7/2025	378

Bill To
Highlands CDD Jennifer Goldyn

P.O. No.	Terms	Project

Quantity	Description	Amount
	Highlands 3A Bonds Annual Disclosure Fee	4,000.00
	Highlands 3C Bonds Annual Disclosure Fee	1,500.00

Total $5,500.00

Please wire to:
Valley National Bank
P.O. Box 558
Wayne, NJ 07474-0558
Routing #: 021201383
Lerner Reporting Services, Inc.
Account #: 5000074414

Or mail to:
5711 Yeats Manor Drive, # 401
Tampa, FL 33616
Direct all questions to:
Scott Campbell
scampbell@lerneradvisors.com
(813) 898-0284

January 24, 2026
Invoice Number: 3164516012426
Account Number: **8337 12 029 3164516**
Security Code: **2577**
Service At: 11102 AYERSWORTH GLEN BLVD
WIMAUMA FL 33598-6202

Auto Pay Notice

Contact Us
Visit us at SpectrumBusiness.net
Or, call us at **855-252-0675**

Summary

Service from 01/24/26 through 02/23/26 details on following pages

Previous Balance	176.32
Payments Received -Thank You!	-176.32
Remaining Balance	**$0.00**
Spectrum Business™ TV	68.00
Spectrum Business™ Internet	70.00
Other Charges	0.00
Taxes, Fees and Charges	8.32
Current Charges	$146.32
YOUR AUTO PAY WILL BE PROCESSED 02/11/26	
Total Due by Auto Pay	**$146.32**

NEWS AND INFORMATION

IMPORTANT BILLING UPDATE
At Spectrum Business, we value your experience and are dedicated to constantly enhancing our services to ensure you receive the very best. We understand that rising costs can be frustrating, and we want to be transparent that these increases have affected our prices.

Effective with your next statement, the following pricing will change.

- Broadcast TV Surcharge will increase by $3 per month

- There will be a $5 per month charge to receive paper statements. To sign up for paperless billing and avoid this charge visit SpectrumBusiness.net/Paperless today

To learn about how these changes benefit your services now and, in the future, visit Spectrum.net/Enhancements.

Thank you for choosing Spectrum Business.
We appreciate your prompt payment and value you as a customer.

Auto Pay - Thank you for signing up for Auto Pay. Please note your payment may be drafted and posted to your Spectrum Business account the day after your transaction is scheduled to be processed by your bank.

Spectrum BUSINESS®

4145 S. FALKENBURG RD RIVERVIEW FL 33578-8652
8633 2390 DY RP 24 01252026 NNNNNNNN 01 996756

HIGHLAND CDD
11555 HERON BAY BLVD STE 201
CORAL SPRINGS FL 33076-3361

January 24, 2026

HIGHLAND CDD

Invoice Number: 3164516012426
Account Number: 8337 12 029 3164516
Service At: 11102 AYERSWORTH GLEN BLVD
WIMAUMA FL 33598-6202

Total Due by Auto Pay **$146.32**

CHARTER COMMUNICATIONS
PO BOX 7186
PASADENA CA 91109-7186

833712029316451600146324

HIGHLAND CDD
Invoice Number: 3164516012426
Account Number: 8337 12 029 3164516
Security Code: **2577**

Contact Us
Visit us at SpectrumBusiness.net
Or, call us at **855-252-0675**

8633 2390 DY RP 24 01252026 NNNNNNNN 01 996756

Charge Details

Previous Balance		176.32
EFT Payment	01/11	-176.32
Remaining Balance		**$0.00**

Payments received after 01/24/26 will appear on your next bill.

Service from 01/24/26 through 02/23/26

Spectrum Business™ TV

Broadcast TV Surcharge	28.00
Spectrum Business TV	40.00
Your promotional price will expire on 01/08/27	
	$68.00
Spectrum Business™ TV Total	$68.00

Spectrum Business™ Internet

Security Suite	0.00
Domain Name	0.00
Vanity Email	0.00
Spectrum Business Internet Ultra	160.00
Promotional Discount	-90.00
Your promotional price will expire on 01/08/27	
Promotional Discount	-10.00
Your promotional price will expire on 01/08/29	
Business WiFi	10.00
	$70.00
Spectrum Business™ Internet Total	$70.00

Other Charges

Payment Processing	5.00
Auto Pay Discount	-5.00
Other Charges Total	$0.00

Taxes, Fees and Charges

Communications Services Tax	8.32
Taxes, Fees and Charges Total	$8.32

Current Charges	**$146.32**
Total Due by Auto Pay	**$146.32**

Billing Information

Tax and Fees - This statement reflects the current taxes and fees for your area (including sales, excise, user taxes, etc.). These taxes and fees may change without notice. Visit spectrum.net/taxesandfees for more information.

Spectrum Terms and Conditions of Service – In accordance with the Spectrum Business Services Agreement, Spectrum services are billed on a monthly basis. Spectrum does not provide credits for monthly subscription services that are cancelled prior to the end of the current billing month.

Terms & Conditions - Spectrum's detailed standard terms and conditions for service are located at spectrum.com/policies.

Notice - Nonpayment of any portion of your cable television, high-speed data, and/or Digital Phone service could result in disconnection of any of your Spectrum provided services.

Continued on the next page....

Local Spectrum Store: 12970 S US Hwy 301, Suite 105, Riverview FL 33579 Store Hours: Mon thru Sat - 10:00am to 8:00pm; Sun - 12:00pm to 7:00pm

Local Spectrum Store: 872 Brandon Town Center Mall, Brandon FL 33511 Store Hours: Mon thru Sat - 10:00am to 8:00pm and Sun - 12:00pm to 5:00pm

For questions or concerns, please call **1-866-519-1263**.

HIGHLAND CDD
Invoice Number: 3164516012426
Account Number: 8337 12 029 3164516
Security Code: **2577**

Contact Us
Visit us at SpectrumBusiness.net
Or, call us at **855-252-0675**

8633 2390 DY RP 24 01252026 NNNNNNNN 01 996756

Insufficient Funds Payment Policy - Charter may charge an insufficient funds processing fee for all returned checks and bankcard charge-backs. If your check, bankcard (debit or credit) charge, or other instrument or electronic transfer transaction used to pay us is dishonored, refused or returned for any reason, we may electronically debit your account for the payment, plus an insufficient funds processing fee as set forth in your terms of service or on your Video Services rate card (up to the amount allowable by law and any applicable sales tax). Your bank account may be debited as early as the same day payment is dishonored, refused or returned. If your bank account is not debited, the returned check amount (plus fee) must be replaced by cash, cashier's check or money order.

Billing Practices - Spectrum Business mails monthly, itemized invoices for all monthly services in advance. A full payment is required on or before the due date indicated on this invoice. Payments made after the indicated due date may result in a late payment processing charge. Failure to pay could result in the disconnection of all your Spectrum Business service(s). Disconnection of Business Voice service may also result in the loss of your phone number.

Changing Business Locations - Please contact Spectrum Business before moving your Business Voice modem to a new address. To establish service at your new location or return equipment, please contact Spectrum Business at least twenty-one (21) business days prior to your move.

Past Due Fee / Late Fee Reminder - A late fee will be assessed for past due charges for service.

Complaint Procedures: If you disagree with your charges, you need to register a complaint no later than 60 days after the due date on your bill statement.

Video Closed Captioning Inquiries - Spectrum provided set-top boxes for video consumption support the ability for the user to enable or disable Closed Captions for customers with hearing impairment.

For immediate closed captioning concerns, call **855-70-SPECTRUM** or email closedcaptioningsupport@charter.com.

To report a complaint on an ongoing closed captioning issue, please send your concerns via US Mail to W. Wesselman, Sr. Director, 2 Digital Place, Simpsonville, SC 29681, send a fax to **1-704-697-4935**, call **1-877-276-7432** or email closedcaptioningissues@charter.com.

January 24, 2026

HIGHLAND CDD

Invoice Number: 3164516012426
Account Number:: 8337 12 029 3164516
Security Code: **2577**

Contact Us
Visit us at SpectrumBusiness.net
Or, call us at **855-252-0675**

8633 2390 DY RP 24 01252026 NNNNNNNN 01 996756

INVOICE

To view your Insert
Click the link below:
INSERT1

Customer ID: **25-63011-93003**
Customer Name: HIGHLANDS CDD
Service Period: 02/01/26-02/28/26
Invoice Date: 01/27/2026
Invoice Number: 0224322-2206-9

How to Contact Us	Your Payment is Due	Your Total Due
Visit wm.com/MyWM Create a My WM profile for easy access to your pickup schedule, service alerts and online tools for billing and more. Have a question? Check our support center or start a chat. **Customer Service: (813) 621-3055**	**Feb 26, 2026** If full payment of the invoiced amount is not received within your contractual terms, you may be charged a monthly late charge of 2.5% of the unpaid amount, with a minimum monthly charge of $5, or such late charge allowed under applicable law, regulation or contract.	**$269.07** If payment is received after 02/26/2026: **$ 275.80**

Previous Balance	+	Payments	+	Adjustments	+	Current Invoice Charges	=	Total Account Balance Due
269.07		(269.07)		0.00		269.07		**269.07**

DETAILS OF SERVICE

Details for Service Location:
Highlands Cdd, 11102 Ayersworth Glen Blvd, Wimauma FL 33598-6202

Customer ID: 25-63011-93003

Description	Date	Ticket	Quantity	Amount
Lock Per Unit	02/01/26		1.00	32.00
Disposal 4 Yard Dumpster 1X Week	02/01/26		1.00	128.31
4 Yard Dumpster 1X Week	02/01/26		1.00	108.76
Total Current Charges				**269.07**

✂ ---------- *Please detach and send the lower portion with payment --- (no cash or staples)* ----------

WASTE MANAGEMENT INC. OF FLORIDA
WM - TAMPA
PO BOX 3020
MONROE, WI 53566-8320
(813) 621-3055
(800) 255-7172

Invoice Date	Invoice Number	Customer ID (Include with your payment)
01/27/2026	0224322-2206-9	**25-63011-93003**
Payment Terms	**Total Due**	**Amount**
Total Due by 02/26/2026	$269.07	
If Received after 02/26/2026	$275.80	

*** DO NOT PAY-AUTOMATIC PAYMENT WILL BE PROCESSED ***
Your bank account will be drafted $269.07.

2206000256301193003002243220000002690700000026907 5

I0290C39

HIGHLANDS CDD
11102 AYERSWORTH GLEN BLVD
WIMAUMA FL 33598-6202

Remit To: **WM CORPORATE SERVICES, INC.**
AS PAYMENT AGENT
PO BOX 4648
CAROL STREAM, IL 60197-4648

405-0242755-2206-8

HIGHLANDS CDD		ACH			
TECO	FY2026	FY 2026			
DATE:	2/5/2026				
INV:	050526-ACH				ACH 02/19/26
Account No.	Service Address	Descrip/Meter	Meter #		12/11/2026-01/12/26
211004160142	324 S FALKENBURG RD	STREET LIGHTS	66 Poles	543057-53100	1971.83
211004160407	10955 AYERSWORTH GLEN BLVD	GEN - NON DEMAND	1000554078	543063-53100	29.34
211004160639	10951 AYERSWORTH GLEN WQL	GEN - NON DEMAND	1000468286	543063-53100	426.08
211004160985	14451 LOCH LAUREN WY	WELL - NON DEMAND	1000489595	543063-53100	32.50
211004161157	11102 AYERSWORTH GLEN BLVD	GEN - CLB HOUSE	1000555873	543079-53100	61.01
211004161421	11102 AYERSWORTH GLEN BLVD	GEN - NON DEMAND	1000555876	543063-53100	272.07
211004161561	11102 AYERSWORTH GLEN BLVD	STREET LIGHTS	5 POLES	543057-53100	313.34
211004161793	11299 AYERSWORTH GLEN WL	GEN - NON DEMAND	1000554079	543063-53100	447.56
211004162023	AYERSWORTH GLN PH 2B	STREET LIGHTS	85/47 POLES	543057-53100	6348.06
211004162247	AYERSWORTH GLEN PH 2A	STREET LIGHTS	33 POLES	543057-53100	1549.98
211004162452	11407 RD 672	GEN NON DEMAND	SUMP PUMP	543063-53100	28.28
211004162908	RD 672/301/5ESS	STREET LIGHTS	74 POLES	543057-53100	2330.50
211004163138	HIGHLAND ESTS S PH 1	STREET LIGHTS	41 POLES	543057-53100	1224.95
211018229834	14904 TROPICAL VIOLET WAY PMP	NON DEMAND - PMP	1000555189	543063-53100	126.30
211023911210	11104 AYERSWORTH GLEN BLVD	SIGN	1000651539	543063-53100	31.09
211023936407	11195 AYERSWORTH GLEN BLVD	LIGHTING	1000599122	543063-53100	29.34
221007665757	AYERSWORTH GLEN PH 5	STREET LIGHTS	9 POLES	543057-53100	422.72
221007846795	AYERSWORTH GLEN PH 3B	STREET LIGHTS	34 POLES	543057-53100	1596.94
221007860416	AYERSWORTH GLEN PH 4	STREET LIGHTS	27 POLES	543057-53100	1268.16
211004160787	10501 AYERSWORTH GLEN WL	GEN NON DEMAND	1000468285	543110-53100	484.68
Total (20)					
		CODE TO:	Street Lights	543057.53100	$ 17,026.48
			Utility Services	543063.53100	$ 1,422.56
			Recreation Facilities	543079.53100	$ 61.01
			Pool	543110.53100	$ 484.68
			CREDITS		3.02
			TOTAL		$ 18,994.73

TECO TAMPA ELECTRIC AN EMERA COMPANY

TampaElectric.com

HIGHLANDS CDD
C/O ANNA GOLOVAN
210 N UNIVERSITY DR, STE 702
CORAL SPRINGS, FL 33071-7320

Statement Date: February 05, 2026

Amount Due:	**$18,991.71**

Due Date: February 19, 2026
Account #: 321000017129

DO NOT PAY. Your account will be drafted on February 19, 2026

Account Summary

Previous Amount Due	$17,999.01
Payment(s) Received Since Last Statement	-$18,002.03
Credit Balance After Payments and Credits	-$3.02
Current Month's Charges	**$18,994.73**
Amount Due by February 19, 2026	**$18,991.71**

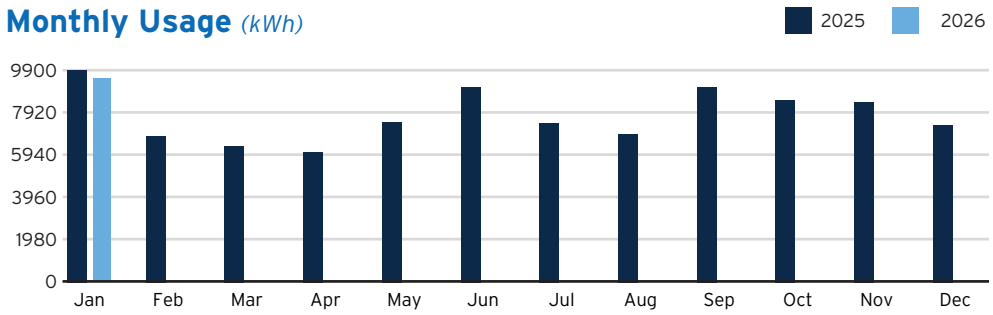
Amount not paid by due date may be assessed a late payment charge and an additional deposit.

Your Locations With The Highest Usage

10501 AYERSWORTH GLEN WL, WIMAUMA, FL 33598-0000	2,494 KWH
11299 AYERSWORTH GLEN WL, WIMAUMA, FL 33598-0000	2,405 KWH

Scan here to interact with your bill online.

Monthly Usage *(kWh)*



DOWNED IS DANGEROUS!

If you see a downed power line, move a safe distance away and call 911.

Visit TampaElectric.com/Safety for more safety tips.

Learn about your newly redesigned bill and get deeper insights about your usage by visiting TECOaccount.com

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TECO TAMPA ELECTRIC AN EMERA COMPANY

To ensure prompt credit, please return stub portion of this bill with your payment.

Account #: 321000017129
Due Date: February 19, 2026

Amount Due:	**$18,991.71**
Payment Amount: $ _____	

700875003414

Your account will be drafted on February 19, 2026

Pay your bill online at TampaElectric.com

See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit TampaElectric.com/Paperless to enroll now.

HIGHLANDS CDD
C/O ANNA GOLOVAN
210 N UNIVERSITY DR, STE 702
CORAL SPRINGS, FL 33071-7320

Mail payment to:
TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

Make check payable to: TECO
Please write your account number on the memo line of your check.

Summary of Charges by Service Address

Account Number: 321000017129

Energy Usage From Last Month
▲ Increased = Same ▼ Decreased

Service Address: 324 S FALKENBURG RD, TAMPA, FL 33619-8026 **Sub-Account Number:** 211004160142

Amount: $1,971.83

Service Address: 10955 AYERSWORTH GLEN BLVD, WIMAUMA, FL 33598-0000 **Sub-Account Number:** 211004160407

Meter	Read Date	Current	-	Previous	=	Total Used	Multiplier	Billing Period	Amount
1000554078	01/12/2026	1,968		1,939		29 kWh	1	33 Days	**$29.34**

▲ 26.1%

Service Address: 10951 AYERSWORTH GLEN WL, WIMAUMA, FL 33598-0000 **Sub-Account Number:** 211004160639

Meter	Read Date	Current	-	Previous	=	Total Used	Multiplier	Billing Period	Amount
1000468286	01/12/2026	73,544		71,261		2,283 kWh	1	33 Days	**$426.08**

▲ 33.0%

Service Address: 14451 LOCH LAUREN WY, WIMAUMA, FL 33598-0000 **Sub-Account Number:** 211004160985

Meter	Read Date	Current	-	Previous	=	Total Used	Multiplier	Billing Period	Amount
1000489595	01/12/2026	3,683		3,636		47 kWh	1	33 Days	**$32.50**

▲ 20.5%

Continued on next page →

For more information about your bill and understanding your charges, please visit **TampaElectric.com**

Ways To Pay Your Bill

Bank Draft
Visit **TECOaccount.com** for free recurring or one time payments via checking or savings account.

In-Person
Find list of Payment Agents at **TampaElectric.com**

Mail A Check
Payments:
TECO
P.O. Box 31318
Tampa, FL 33631-3318
Mail your payment in the enclosed envelope.

All Other Correspondences:
Tampa Electric
P.O. Box 111
Tampa, FL 33601-0111

Credit or Debit Card
Pay by credit Card using KUBRA EZ-Pay at **TECOaccount.com**. Convenience fee will be charged.

Phone
Toll Free:
866-689-6469

Contact Us

Online:
TampaElectric.com
Phone:
Commercial Customer Care:
866-832-6249
Residential Customer Care:
813-223-0800 (Hillsborough)
863-299-0800 (Polk County)
888-223-0800 (All Other Counties)

Hearing Impaired/TTY:
7-1-1
Power Outage:
877-588-1010
Energy-Saving Programs:
813-275-3909

Please Note: If you choose to pay your bill at a location not listed on our website or provided by Tampa Electric, you are paying someone who is not authorized to act as a payment agent at Tampa Electric. You bear the risk that this unauthorized party will relay the payment to Tampa Electric and do so in a timely fashion. Tampa Electric is not responsible for payments made to unauthorized agents, including their failure to deliver or timely deliver the payment to us. Such failures may result in late payment charges to your account or service disconnection.

Summary of Charges by Service Address

Account Number: 321000017129

Energy Usage From Last Month
▲ Increased = Same ▼ Decreased

Service Address: 11102 AYERSWORTH GLEN BLVD, WIMAUMA, FL 33598-6202 **Sub-Account Number:** 211004161157

Meter	Read Date	Current	-	Previous	=	Total Used	Multiplier	Billing Period	Amount
1000555873	01/12/2026	7,044		6,835		209 kWh	1	33 Days	$61.01

▲ 24.4%

Service Address: 11102 AYERSWORTH GLEN BLVD, WIMAUMA, FL 33598-6202 **Sub-Account Number:** 211004161421

Meter	Read Date	Current	-	Previous	=	Total Used	Multiplier	Billing Period	Amount
1000555876	01/12/2026	44,967		43,559		1,408 kWh	1	33 Days	$272.07

▲ 16.5%

Service Address: 11102 AYERSWORTH GLEN BLVD, WIMAUMA, FL 33598-6202 **Sub-Account Number:** 211004161561

Amount: $313.34

Service Address: 11299 AYERSWORTH GLEN WL, WIMAUMA, FL 33598-0000 **Sub-Account Number:** 211004161793

Meter	Read Date	Current	-	Previous	=	Total Used	Multiplier	Billing Period	Amount
1000554079	01/12/2026	10,996		8,591		2,405 kWh	1	33 Days	$447.56

▲ 27.7%

Service Address: AYERSWORTH GLN, PH 2B, WIMAUMA, FL 33598-0000 **Sub-Account Number:** 211004162023

Amount: $6,348.06

Service Address: AYERSWORTH GLEN PH 2A DR, WIMAUMA, FL 33598-0000 **Sub-Account Number:** 211004162247

Amount: $1,549.98

Service Address: 11407 RD 672, LITHIA, FL 33547-0000 **Sub-Account Number:** 211004162452

Meter	Read Date	Current	-	Previous	=	Total Used	Multiplier	Billing Period	Amount
1000852366	01/12/2026	15,437		15,414		23 kWh	1	33 Days	$28.28

▼ 43.9%

Service Address: RD 672/RD 301/.5E SS, WIMAUMA, FL 33598-0000 **Sub-Account Number:** 211004162908

Amount: $2,330.50

Service Address: HIGHLAND ESTS S, PH I, WIMAUMA, FL 33598-0000 **Sub-Account Number:** 211004163138

Amount: $1,224.95

Continued on next page →

Summary of Charges by Service Address

Account Number: 321000017129

Energy Usage From Last Month
▲ Increased = Same ▼ Decreased

Service Address: 14904 TROPICAL VIOLET WAY, PMP, WIMAUMA, FL 33598-2427 **Sub-Account Number:** 211018229834

Meter	Read Date	Current	-	Previous	=	Total Used	Multiplier	Billing Period	Amount
1000555189	01/12/2026	23,190		22,610		580 kWh	1	33 Days	**$126.30**

▲ 46.5%

Service Address: 11104 AYERSWORTH GLEN BLVD, SIGN, WIMAUMA, FL 33598-6202 **Sub-Account Number:** 211023911210

Meter	Read Date	Current	-	Previous	=	Total Used	Multiplier	Billing Period	Amount
1000651539	01/12/2026	987		948		39 kWh	1	33 Days	**$31.09**

▲ 39.3%

Service Address: 11195 AYERSWORTH GLEN BLVD, WIMAUMA, FL 33598 **Sub-Account Number:** 211023936407

Meter	Read Date	Current	-	Previous	=	Total Used	Multiplier	Billing Period	Amount
1000599122	01/12/2026	922		893		29 kWh	1	33 Days	**$29.34**

▲ 7.4%

Service Address: AYERSWORTH GLEN PH 5, LIGHTS, WIMAUMA, FL 33598 **Sub-Account Number:** 221007665757

Amount: $422.72

Service Address: AYERSWORTH GLEN PH 3B, LIGHTS, WIMAUMA, FL 33598 **Sub-Account Number:** 221007846795

Amount: $1,596.94

Service Address: AYERSWORTH GLEN PH 4, LIGHTS, WIMAUMA, FL 33598 **Sub-Account Number:** 221007860416

Amount: $1,268.16

Service Address: 10501 AYERSWORTH GLEN WL, WIMAUMA, FL 33598-0000 **Sub-Account Number:** 211004160787

Meter	Read Date	Current	-	Previous	=	Total Used	Multiplier	Billing Period	Amount
1000468285	01/12/2026	15,320		12,826		2,494 kWh	1	33 Days	**$484.68**

▲ 43.4%

Total Current Month's Charges **$18,994.73**

TECO TAMPA ELECTRIC AN EMERA COMPANY

Sub-Account #: 211004160142
Statement Date: 02/02/2026

Service Address: 324 S FALKENBURG RD, TAMPA, FL 33619-8026

Service Period: 12/20/2025 - 01/22/2026 **Rate Schedule:** Lighting Service

Charge Details

Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 34 days

Lighting Energy Charge	*1056 kWh @ $0.03411/kWh*	$36.02
Fixture & Maintenance Charge	*66 Fixtures*	$619.08
Lighting Pole / Wire	*66 Poles*	$1120.02
Lighting Fuel Charge	*1056 kWh @ $0.03452/kWh*	$36.45
Storm Protection Charge	*1056 kWh @ $0.00574/kWh*	$6.06
Clean Energy Transition Mechanism	*1056 kWh @ $0.00043/kWh*	$0.45
Storm Surcharge	*1056 kWh @ $0.01230/kWh*	$12.99
Florida Gross Receipt Tax		$2.36
State Tax		$138.40
Lighting Charges		**$1,971.83**

Current Month's Electric Charges $1,971.83

Billing information continues on next page →

TECO TAMPA ELECTRIC AN EMERA COMPANY

Sub-Account #: 211004160407
Statement Date: 02/02/2026

Service Address: 10955 AYERSWORTH GLEN BLVD, WIMAUMA, FL 33598-0000

Meter Read

Service Period: 12/11/2025 - 01/12/2026 **Rate Schedule:** General Service - Non Demand

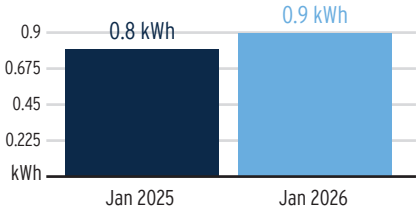
Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000554078	01/12/2026	1,968		1,939		29 kWh	1	33 Days

Charge Details

Electric Charges

Daily Basic Service Charge	*33 days @ $0.66000*	$21.78
Energy Charge	*29 kWh @ $0.09202/kWh*	$2.67
Fuel Charge	*29 kWh @ $0.03516/kWh*	$1.02
Storm Protection Charge	*29 kWh @ $0.00568/kWh*	$0.16
Clean Energy Transition Mechanism	*29 kWh @ $0.00418/kWh*	$0.12
Storm Surcharge	*29 kWh @ $0.02121/kWh*	$0.62
Florida Gross Receipt Tax		$0.68
Electric Service Cost		**$27.05**
State Tax		$2.29
Total Electric Cost, Local Fees and Taxes		**$29.34**

Avg kWh Used Per Day



Current Month's Electric Charges $29.34

Billing information continues on next page →

TECO TAMPA ELECTRIC AN EMERA COMPANY

Sub-Account #: 211004160639
Statement Date: 02/02/2026

Service Address: 10951 AYERSWORTH GLEN WL, WIMAUMA, FL 33598-0000

Meter Read

Service Period: 12/11/2025 - 01/12/2026 **Rate Schedule:** General Service - Non Demand

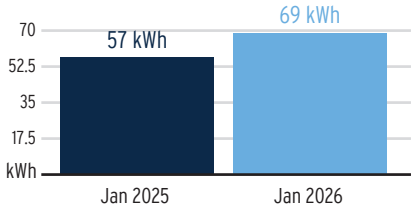
Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000468286	01/12/2026	73,544		71,261		2,283 kWh	1	33 Days

Charge Details

Electric Charges

Daily Basic Service Charge	*33 days @ $0.66000*	$21.78
Energy Charge	*2,283 kWh @ $0.09202/kWh*	$210.08
Fuel Charge	*2,283 kWh @ $0.03516/kWh*	$80.27
Storm Protection Charge	*2,283 kWh @ $0.00568/kWh*	$12.97
Clean Energy Transition Mechanism	*2,283 kWh @ $0.00418/kWh*	$9.54
Storm Surcharge	*2,283 kWh @ $0.02121/kWh*	$48.42
Florida Gross Receipt Tax		$9.82
Electric Service Cost		**$392.88**
State Tax		$33.20
Total Electric Cost, Local Fees and Taxes		**$426.08**

Avg kWh Used Per Day



Current Month's Electric Charges $426.08

Billing information continues on next page →

TECO TAMPA ELECTRIC AN EMERA COMPANY

Sub-Account #: 211004160985
Statement Date: 02/02/2026

Service Address: 14451 LOCH LAUREN WY, WIMAUMA, FL 33598-0000

Meter Read

Meter Location: WELL

Service Period: 12/11/2025 - 01/12/2026 **Rate Schedule:** General Service - Non Demand

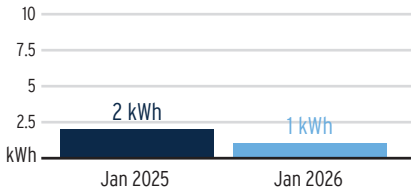
Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000489595	01/12/2026	3,683		3,636		47 kWh	1	33 Days

Charge Details

Electric Charges

Daily Basic Service Charge	*33 days @ $0.66000*	$21.78
Energy Charge	*47 kWh @ $0.09202/kWh*	$4.32
Fuel Charge	*47 kWh @ $0.03516/kWh*	$1.65
Storm Protection Charge	*47 kWh @ $0.00568/kWh*	$0.27
Clean Energy Transition Mechanism	*47 kWh @ $0.00418/kWh*	$0.20
Storm Surcharge	*47 kWh @ $0.02121/kWh*	$1.00
Florida Gross Receipt Tax		$0.75
Electric Service Cost		**$29.97**
State Tax		$2.53
Total Electric Cost, Local Fees and Taxes		**$32.50**

Avg kWh Used Per Day



Current Month's Electric Charges $32.50

Billing information continues on next page →

TECO TAMPA ELECTRIC AN EMERA COMPANY

Sub-Account #: 211004161157
Statement Date: 02/02/2026

Service Address: 11102 AYERSWORTH GLEN BLVD, WIMAUMA, FL 33598-6202

Meter Read

Meter Location: Cbhs

Service Period: 12/11/2025 - 01/12/2026 **Rate Schedule:** General Service - Non Demand

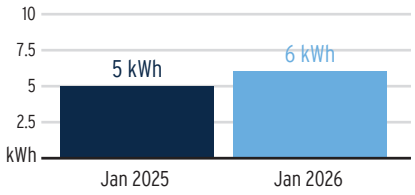
Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000555873	01/12/2026	7,044		6,835		209 kWh	1	33 Days

Charge Details

Electric Charges

Daily Basic Service Charge	*33 days @ $0.66000*	$21.78
Energy Charge	*209 kWh @ $0.09202/kWh*	$19.23
Fuel Charge	*209 kWh @ $0.03516/kWh*	$7.35
Storm Protection Charge	*209 kWh @ $0.00568/kWh*	$1.19
Clean Energy Transition Mechanism	*209 kWh @ $0.00418/kWh*	$0.87
Storm Surcharge	*209 kWh @ $0.02121/kWh*	$4.43
Florida Gross Receipt Tax		$1.41
Electric Service Cost		**$56.26**
State Tax		$4.75
Total Electric Cost, Local Fees and Taxes		**$61.01**

Avg kWh Used Per Day



Current Month's Electric Charges $61.01

Billing information continues on next page →

TECO TAMPA ELECTRIC AN EMERA COMPANY

Sub-Account #: 211004161421
Statement Date: 02/02/2026

Service Address: 11102 AYERSWORTH GLEN BLVD, WIMAUMA, FL 33598-6202

Meter Read

Service Period: 12/11/2025 - 01/12/2026 **Rate Schedule:** General Service - Non Demand

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000555876	01/12/2026	44,967		43,559		1,408 kWh	1	33 Days

Charge Details

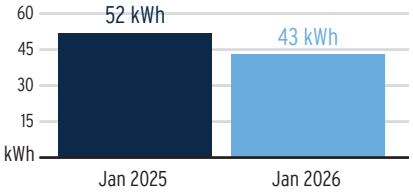
Electric Charges

Daily Basic Service Charge	*33 days @ $0.66000*	$21.78
Energy Charge	*1,408 kWh @ $0.09202/kWh*	$129.56
Fuel Charge	*1,408 kWh @ $0.03516/kWh*	$49.51
Storm Protection Charge	*1,408 kWh @ $0.00568/kWh*	$8.00
Clean Energy Transition Mechanism	*1,408 kWh @ $0.00418/kWh*	$5.89
Storm Surcharge	*1,408 kWh @ $0.02121/kWh*	$29.86
Florida Gross Receipt Tax		$6.27
Electric Service Cost		**$250.87**
State Tax		$21.20
Total Electric Cost, Local Fees and Taxes		**$272.07**

Current Month's Electric Charges **$272.07**

Billing information continues on next page →

Avg kWh Used Per Day



TECO TAMPA ELECTRIC AN EMERA COMPANY

Sub-Account #: 211004161561
Statement Date: 02/02/2026

Service Address: 11102 AYERSWORTH GLEN BLVD, WIMAUMA, FL 33598-6202

Service Period: 12/11/2025 - 01/12/2026 **Rate Schedule:** Lighting Service

Charge Details

Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 33 days

Lighting Energy Charge	*252 kWh @ $0.03411/kWh*	$8.60
Fixture & Maintenance Charge	*5 Fixtures*	$104.41
Lighting Pole / Wire	*5 Poles*	$164.35
Lighting Fuel Charge	*252 kWh @ $0.03452/kWh*	$8.70
Storm Protection Charge	*252 kWh @ $0.00574/kWh*	$1.45
Clean Energy Transition Mechanism	*252 kWh @ $0.00043/kWh*	$0.11
Storm Surcharge	*252 kWh @ $0.01230/kWh*	$3.10
Florida Gross Receipt Tax		$0.56
State Tax		$22.06
Lighting Charges		**$313.34**

Current Month's Electric Charges **$313.34**

Billing information continues on next page →

TECO TAMPA ELECTRIC AN EMERA COMPANY

Sub-Account #: 211004161793
Statement Date: 02/02/2026

Service Address: 11299 AYERSWORTH GLEN WL, WIMAUMA, FL 33598-0000

Meter Read

Service Period: 12/11/2025 - 01/12/2026 **Rate Schedule:** General Service - Non Demand

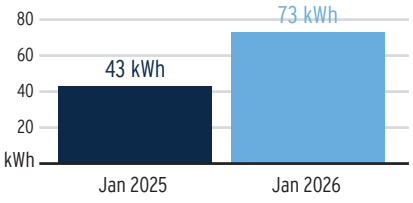
Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000554079	01/12/2026	10,996		8,591		2,405 kWh	1	33 Days

Charge Details

Electric Charges

Daily Basic Service Charge	*33 days @ $0.66000*	$21.78
Energy Charge	*2,405 kWh @ $0.09202/kWh*	$221.31
Fuel Charge	*2,405 kWh @ $0.03516/kWh*	$84.56
Storm Protection Charge	*2,405 kWh @ $0.00568/kWh*	$13.66
Clean Energy Transition Mechanism	*2,405 kWh @ $0.00418/kWh*	$10.05
Storm Surcharge	*2,405 kWh @ $0.02121/kWh*	$51.01
Florida Gross Receipt Tax		$10.32
Electric Service Cost		**$412.69**
State Tax		$34.87
Total Electric Cost, Local Fees and Taxes		**$447.56**

Avg kWh Used Per Day



Current Month's Electric Charges $447.56

Billing information continues on next page →

TECO TAMPA ELECTRIC AN EMERA COMPANY

Sub-Account #: 211004162023
Statement Date: 02/02/2026

Service Address: AYERSWORTH GLN, PH 2B, WIMAUMA, FL 33598-0000

Service Period: 12/11/2025 - 01/12/2026 **Rate Schedule:** Lighting Service

Charge Details

Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 33 days

Lighting Energy Charge	*1504 kWh @ $0.03411/kWh*	$51.30
Fixture & Maintenance Charge	*85 Fixtures*	$919.34
Lighting Pole / Wire	*85 Poles*	$2793.95
Lighting Fuel Charge	*1504 kWh @ $0.03452/kWh*	$51.92
Storm Protection Charge	*1504 kWh @ $0.00574/kWh*	$8.63
Clean Energy Transition Mechanism	*1504 kWh @ $0.00043/kWh*	$0.65
Storm Surcharge	*1504 kWh @ $0.01230/kWh*	$18.50
Florida Gross Receipt Tax		$3.36
State Tax		$289.85
State Tax		$154.61
Lighting Charges		**$4,292.11**

Current Month's Electric Charges $4,292.11

Billing information continues on next page →

TECO TAMPA ELECTRIC AN EMERA COMPANY

Sub-Account #: 211004162023
Statement Date: 02/02/2026

Service Address: AYERSWORTH GLN, PH 2B, WIMAUMA, FL 33598-0000

Service Period: 12/11/2025 - 01/12/2026 **Rate Schedule:** Lighting Service

Charge Details

Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 33 days

Lighting Energy Charge	*752 kWh @ $0.03411/kWh*	$25.65
Fixture & Maintenance Charge	*47 Fixtures*	$440.86
Lighting Pole / Wire	*47 Poles*	$1544.89
Lighting Fuel Charge	*752 kWh @ $0.03452/kWh*	$25.96
Storm Protection Charge	*752 kWh @ $0.00574/kWh*	$4.32
Clean Energy Transition Mechanism	*752 kWh @ $0.00043/kWh*	$0.32
Storm Surcharge	*752 kWh @ $0.01230/kWh*	$9.25
Florida Gross Receipt Tax		$1.68
State Tax		$2.01
State Tax		$1.01
Lighting Charges		**$2,055.95**

Current Month's Electric Charges $2,055.95

Billing information continues on next page →

TECO TAMPA ELECTRIC AN EMERA COMPANY

Sub-Account #: 211004162247
Statement Date: 02/02/2026

Service Address: AYERSWORTH GLEN PH 2A DR, WIMAUMA, FL 33598-0000

Service Period: 12/11/2025 - 01/12/2026 **Rate Schedule:** Lighting Service

Charge Details

Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 33 days

Lighting Energy Charge	*528 kWh @ $0.03411/kWh*	$18.01
Fixture & Maintenance Charge	*33 Fixtures*	$309.54
Lighting Pole / Wire	*33 Poles*	$1084.71
Lighting Fuel Charge	*528 kWh @ $0.03452/kWh*	$18.23
Storm Protection Charge	*528 kWh @ $0.00574/kWh*	$3.03
Clean Energy Transition Mechanism	*528 kWh @ $0.00043/kWh*	$0.23
Storm Surcharge	*528 kWh @ $0.01230/kWh*	$6.49
Florida Gross Receipt Tax		$1.18
State Tax		$108.56
Lighting Charges		**$1,549.98**

Current Month's Electric Charges $1,549.98

Billing information continues on next page →

TECO TAMPA ELECTRIC AN EMERA COMPANY

Sub-Account #: 211004162452
Statement Date: 02/02/2026

Service Address: 11407 RD 672, LITHIA, FL 33547-0000

Meter Read

Meter Location: SUMP PUMP

Service Period: 12/11/2025 - 01/12/2026 **Rate Schedule:** General Service - Non Demand

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000852366	01/12/2026	15,437		15,414		23 kWh	1	33 Days

Charge Details

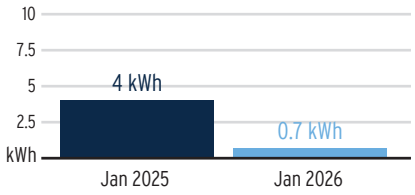
Electric Charges

Daily Basic Service Charge	*33 days @ $0.66000*	$21.78
Energy Charge	*23 kWh @ $0.09202/kWh*	$2.12
Fuel Charge	*23 kWh @ $0.03516/kWh*	$0.81
Storm Protection Charge	*23 kWh @ $0.00568/kWh*	$0.13
Clean Energy Transition Mechanism	*23 kWh @ $0.00418/kWh*	$0.10
Storm Surcharge	*23 kWh @ $0.02121/kWh*	$0.49
Florida Gross Receipt Tax		$0.65
Electric Service Cost		**$26.08**
State Tax		$2.20
Total Electric Cost, Local Fees and Taxes		**$28.28**

Current Month's Electric Charges **$28.28**

Billing information continues on next page →

Avg kWh Used Per Day



TECO TAMPA ELECTRIC AN EMERA COMPANY

Sub-Account #: 211004162908
Statement Date: 02/02/2026

Service Address: RD 672/RD 301/.5E SS, WIMAUMA, FL 33598-0000

Service Period: 12/20/2025 - 01/22/2026 **Rate Schedule:** Lighting Service

Charge Details

Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 34 days

Lighting Energy Charge	*1184 kWh @ $0.03411/kWh*	$40.39
Fixture & Maintenance Charge	*74 Fixtures*	$694.12
Lighting Pole / Wire	*74 Poles*	$1367.08
Lighting Fuel Charge	*1184 kWh @ $0.03452/kWh*	$40.87
Storm Protection Charge	*1184 kWh @ $0.00574/kWh*	$6.80
Clean Energy Transition Mechanism	*1184 kWh @ $0.00043/kWh*	$0.51
Storm Surcharge	*1184 kWh @ $0.01230/kWh*	$14.56
Florida Gross Receipt Tax		$2.64
State Tax		$163.53
Lighting Charges		**$2,330.50**

Current Month's Electric Charges **$2,330.50**

Billing information continues on next page →

TECO TAMPA ELECTRIC AN EMERA COMPANY

Sub-Account #: 211004163138
Statement Date: 02/02/2026

Service Address: HIGHLAND ESTS S, PH I, WIMAUMA, FL 33598-0000

Service Period: 12/20/2025 - 01/22/2026 **Rate Schedule:** Lighting Service

Charge Details

Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 34 days

Lighting Energy Charge	*656 kWh @ $0.03411/kWh*	$22.38
Fixture & Maintenance Charge	*41 Fixtures*	$384.58
Lighting Pole / Wire	*41 Poles*	$695.77
Lighting Fuel Charge	*656 kWh @ $0.03452/kWh*	$22.65
Storm Protection Charge	*656 kWh @ $0.00574/kWh*	$3.77
Clean Energy Transition Mechanism	*656 kWh @ $0.00043/kWh*	$0.28
Storm Surcharge	*656 kWh @ $0.01230/kWh*	$8.07
Florida Gross Receipt Tax		$1.47
State Tax		$85.98
Lighting Charges		**$1,224.95**

Current Month's Electric Charges $1,224.95

Billing information continues on next page →

TECO TAMPA ELECTRIC AN EMERA COMPANY

Sub-Account #: 211018229834
Statement Date: 02/02/2026

Service Address: 14904 TROPICAL VIOLET WAY, PMP, WIMAUMA, FL 33598-2427

Meter Read

Service Period: 12/11/2025 - 01/12/2026 **Rate Schedule:** General Service - Non Demand

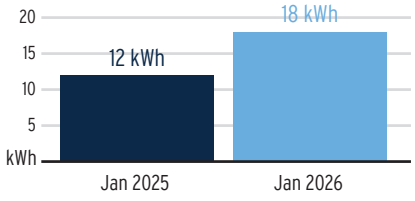
Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000555189	01/12/2026	23,190		22,610		580 kWh	1	33 Days

Charge Details

Electric Charges

Daily Basic Service Charge	*33 days @ $0.66000*	$21.78
Energy Charge	*580 kWh @ $0.09202/kWh*	$53.37
Fuel Charge	*580 kWh @ $0.03516/kWh*	$20.39
Storm Protection Charge	*580 kWh @ $0.00568/kWh*	$3.29
Clean Energy Transition Mechanism	*580 kWh @ $0.00418/kWh*	$2.42
Storm Surcharge	*580 kWh @ $0.02121/kWh*	$12.30
Florida Gross Receipt Tax		$2.91
Electric Service Cost		**$116.46**
State Tax		$9.84
Total Electric Cost, Local Fees and Taxes		**$126.30**

Avg kWh Used Per Day



Current Month's Electric Charges $126.30

Billing information continues on next page →

TECO TAMPA ELECTRIC AN EMERA COMPANY

Sub-Account #: 211023911210
Statement Date: 02/02/2026

Service Address: 11104 AYERSWORTH GLEN BLVD, SIGN, WIMAUMA, FL 33598-6202

Meter Read

Service Period: 12/11/2025 - 01/12/2026 **Rate Schedule:** General Service - Non Demand

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000651539	01/12/2026	987		948		39 kWh	1	33 Days

Charge Details

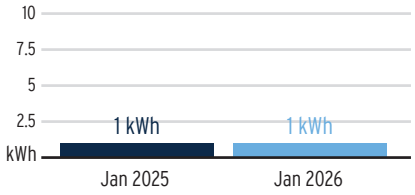
Electric Charges

Daily Basic Service Charge	*33 days @ $0.66000*	$21.78
Energy Charge	*39 kWh @ $0.09202/kWh*	$3.59
Fuel Charge	*39 kWh @ $0.03516/kWh*	$1.37
Storm Protection Charge	*39 kWh @ $0.00568/kWh*	$0.22
Clean Energy Transition Mechanism	*39 kWh @ $0.00418/kWh*	$0.16
Storm Surcharge	*39 kWh @ $0.02121/kWh*	$0.83
Florida Gross Receipt Tax		$0.72
Electric Service Cost		**$28.67**
State Tax		$2.42
Total Electric Cost, Local Fees and Taxes		**$31.09**

Current Month's Electric Charges $31.09

Billing information continues on next page →

Avg kWh Used Per Day



TECO TAMPA ELECTRIC AN EMERA COMPANY

Sub-Account #: 211023936407
Statement Date: 02/02/2026

Service Address: 11195 AYERSWORTH GLEN BLVD, WIMAUMA, FL 33598

Meter Read

Meter Location: LIGHTING

Service Period: 12/11/2025 - 01/12/2026 **Rate Schedule:** General Service - Non Demand

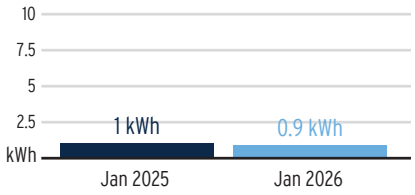
Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000599122	01/12/2026	922		893		29 kWh	1	33 Days

Charge Details

Electric Charges

Daily Basic Service Charge	*33 days @ $0.66000*	$21.78
Energy Charge	*29 kWh @ $0.09202/kWh*	$2.67
Fuel Charge	*29 kWh @ $0.03516/kWh*	$1.02
Storm Protection Charge	*29 kWh @ $0.00568/kWh*	$0.16
Clean Energy Transition Mechanism	*29 kWh @ $0.00418/kWh*	$0.12
Storm Surcharge	*29 kWh @ $0.02121/kWh*	$0.62
Florida Gross Receipt Tax		$0.68
Electric Service Cost		**$27.05**
State Tax		$2.29
Total Electric Cost, Local Fees and Taxes		**$29.34**

Avg kWh Used Per Day



Current Month's Electric Charges **$29.34**

Billing information continues on next page →

TECO TAMPA ELECTRIC AN EMERA COMPANY

Sub-Account #: 221007665757
Statement Date: 02/02/2026

Service Address: AYERSWORTH GLEN PH 5, LIGHTS, WIMAUMA, FL 33598

Service Period: 12/11/2025 - 01/12/2026 **Rate Schedule:** Lighting Service

Charge Details

Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 33 days

Lighting Energy Charge	*144 kWh @ $0.03411/kWh*	$4.91
Fixture & Maintenance Charge	*9 Fixtures*	$84.42
Lighting Pole / Wire	*9 Poles*	$295.83
Lighting Fuel Charge	*144 kWh @ $0.03452/kWh*	$4.97
Storm Protection Charge	*144 kWh @ $0.00574/kWh*	$0.83
Clean Energy Transition Mechanism	*144 kWh @ $0.00043/kWh*	$0.06
Storm Surcharge	*144 kWh @ $0.01230/kWh*	$1.77
Florida Gross Receipt Tax		$0.32
State Tax		$29.61
Lighting Charges		**$422.72**

Current Month's Electric Charges $422.72

Billing information continues on next page →

TECO TAMPA ELECTRIC AN EMERA COMPANY

Sub-Account #: 221007846795
Statement Date: 02/02/2026

Service Address: AYERSWORTH GLEN PH 3B, LIGHTS, WIMAUMA, FL 33598

Service Period: 12/11/2025 - 01/12/2026 **Rate Schedule:** Lighting Service

Charge Details

Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 33 days

Lighting Energy Charge	*544 kWh @ $0.03411/kWh*	$18.56
Fixture & Maintenance Charge	*34 Fixtures*	$318.92
Lighting Pole / Wire	*34 Poles*	$1117.58
Lighting Fuel Charge	*544 kWh @ $0.03452/kWh*	$18.78
Storm Protection Charge	*544 kWh @ $0.00574/kWh*	$3.12
Clean Energy Transition Mechanism	*544 kWh @ $0.00043/kWh*	$0.23
Storm Surcharge	*544 kWh @ $0.01230/kWh*	$6.69
Florida Gross Receipt Tax		$1.21
State Tax		$111.85
Lighting Charges		**$1,596.94**

Current Month's Electric Charges $1,596.94

Billing information continues on next page →

TECO TAMPA ELECTRIC AN EMERA COMPANY

Sub-Account #: 221007860416
Statement Date: 02/02/2026

Service Address: AYERSWORTH GLEN PH 4, LIGHTS, WIMAUMA, FL 33598

Service Period: 12/11/2025 - 01/12/2026 **Rate Schedule:** Lighting Service

Charge Details

Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 33 days

Lighting Energy Charge	*432 kWh @ $0.03411/kWh*	$14.74
Fixture & Maintenance Charge	*27 Fixtures*	$253.26
Lighting Pole / Wire	*27 Poles*	$887.49
Lighting Fuel Charge	*432 kWh @ $0.03452/kWh*	$14.91
Storm Protection Charge	*432 kWh @ $0.00574/kWh*	$2.48
Clean Energy Transition Mechanism	*432 kWh @ $0.00043/kWh*	$0.19
Storm Surcharge	*432 kWh @ $0.01230/kWh*	$5.31
Florida Gross Receipt Tax		$0.96
State Tax		$88.82
Lighting Charges		**$1,268.16**

Current Month's Electric Charges $1,268.16

Billing information continues on next page →

TECO TAMPA ELECTRIC AN EMERA COMPANY

Sub-Account #: 211004160787
Statement Date: 02/02/2026

Service Address: 10501 AYERSWORTH GLEN WL, WIMAUMA, FL 33598-0000

Meter Read

Service Period: 12/11/2025 - 01/12/2026 **Rate Schedule:** General Service - Non Demand

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000468285	01/12/2026	15,320		12,826		2,494 kWh	1	33 Days

Charge Details

Electric Charges

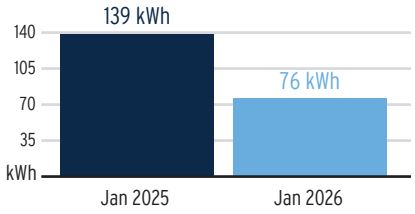
Daily Basic Service Charge	*33 days @ $0.66000*	$21.78
Energy Charge	*2,494 kWh @ $0.09202/kWh*	$229.50
Fuel Charge	*2,494 kWh @ $0.03516/kWh*	$87.69
Storm Protection Charge	*2,494 kWh @ $0.00568/kWh*	$14.17
Clean Energy Transition Mechanism	*2,494 kWh @ $0.00418/kWh*	$10.42
Storm Surcharge	*2,494 kWh @ $0.02121/kWh*	$52.90
Florida Gross Receipt Tax		$10.68
Electric Service Cost		**$427.14**
State Tax		$36.09
Total Electric Cost, Local Fees and Taxes		**$463.23**

Other Fees and Charges

Zap Cap Systems
Service for: 10501 AYERSWORTH GLEN WL, WIMAUMA, FL 33598-0000

Business Surge LDC Monthly	*1 unit @ $19.95*	$19.95
State Tax		$1.50
Zap Cap Systems Cost		**$21.45**

Avg kWh Used Per Day



Current Month's Electric Charges $484.68

Total Current Month's Charges $18,994.73

2664 Cypress Ridge Blvd | Suite 103
Wesley Chapel, FLORIDA 33544
https://completeit.io
(813) 444-4355

Complete I.T.
SERVICE & SOLUTIONS

Highlands CDD (ayersworth)
11555 Heron Bay Boulevard Suite 201
Coral Springs, FL, United States 33076

Invoice #	18022
Invoice Date	10-16-25
Balance Due	**$28,444.72**

Item	Description	Unit Cost	Quantity	Line Total
Remainder Project Invoice	== Remainder Invoice for Project == - Please refer to estimate for further details - Please refer to contract for further details - Licenses and Monthlys (if applicable) will be billed separately after 1st month - Invoice due net 15 after completion of project	$28,444.72	1.0	$28,444.72

Subtotal	**$28,444.72**
Tax	$0.00
Invoice Total	$28,444.72
Payments	$0.00
Credits	$0.00
Balance Due	**$28,444.72**

Invoice Ticket

Ticket Date	Thu 10-16-25 09:35 AM
Ticket #	12237
Subject	**Camera. Alarm, Phone, LPR, Network**

Ticket Issue

Initial Issue Thu 10-16-25 09:35 AM Thomas Giella	Camera. Alarm, Phone, LPR, Network

Ticket Comments

Date	Comment
Note Tue 01-13-26 02:55 PM Jacob Macy	Installed solar, nema and p2p from building to pole. Adjusted exit lpr camera and entry overall camera
Note Tue 12-30-25 02:06 PM Jacob Macy	Installed phone and hooked up to wifi, customer will email support to send spectrum bill and number
Note Tue 12-30-25 02:01 PM Jacob Macy	Installed security system, installed at existing guardian keypad location, spliced inside their panel box in supply closet and plugged our plug into outlet
Initial Issue Thu 10-16-25 09:35 AM Thomas Giella	Camera. Alarm, Phone, LPR, Network

FITNESSMITH

Fitnessmith
PO Box 3569
Boynton Beach FL 33424
United States

Invoice

#SO111887

12/31/2025

Bill To

HIGHLANDS CDD
210 N UNIVERSITY DRIVE #702
CORAL SPRINGS FL 33071
United States

End User

Ayersworth Glen Community Clubhouse
11102 Ayersworth Glen Blvd
Wimauma FL 33598
United States

Terms	PO #	Shipping Method	Ship Date
50/50			

Qty	Item	Unit Price	Amount
1	**AUTHORIZED DEALER DISCOUNTS** AUTHORIZED DEALER DISCOUNTS	$-1,200.00	$-1,200.00
2	**TRUE GRAVITY TREADMILL - UNITE 16" TOUCHSCREEN NO TUNER** TRUE GRAVITY TREADMILL - UNITE 16" TOUCHSCREEN NO TUNER	$6,865.00	$13,730.00
1	**TRUE GRAVITY CROSS TRAINER - UNITE LED CONSOLE** TRUE GRAVITY CROSS TRAINER - UNITE LED CONSOLE	$3,635.00	$3,635.00
1	**TRUE GRAVITY RECUMBENT BIKE - UNITE LED CONSOLE** TRUE GRAVITY RECUMBENT BIKE - UNITE LED CONSOLE	$2,600.00	$2,600.00
1	**STAIRMASTER 8GX W/ LED (2025)** STAIRMASTER 8GX W/ LED (2025)	$5,485.00	$5,485.00
1	**THROWDOWN HIIT ROWER** THROWDOWN HIIT ROWER	$1,225.00	$1,225.00
1	**NAUTILUS INSTINCT DUAL ADJUSTABLE PULLEY** NAUTILUS INSTINCT DUAL ADJUSTABLE PULLEY - BLACK FRAME	$3,285.00	$3,285.00
1	**NAUTILUS INSTINCT LEG EXTENSION/LEG CURL MATTE BLACK** NAUTILUS INSTINCT LEG EXTENSION/LEG CURL (MATTE BLACK FRAME / BLACK UPH)	$2,406.00	$2,406.00
1	**INSTINCT SMITH MACHINE** INSTINCT SMITH MACHINE	$2,775.00	$2,775.00
2	**TKO FID BENCH, BLACK** TKO FID BENCH, BLACK	$600.00	$1,200.00
1	**TKO COMMERCIAL HYPER EXTENSION, GRAPHITE** TKO COMMERCIAL HYPER EXTENSION, GRAPHITE	$580.00	$580.00
1	**INSTINCT 3-TIER HEX DUMBBELL RACK** INSTINCT 3-TIER HEX DUMBBELL RACK	$750.00	$750.00
2	**TKO OLYMPIC 45LB. RUBBER DUAL GRIP PLATE (EACH)** TKO OLYMPIC 45LB. RUBBER DUAL GRIP PLATE (EACH)	$96.43	$192.86
2	**TKO OLYMPIC 35LB. RUBBER DUAL GRIP PLATE (EACH)** TKO OLYMPIC 35LB. RUBBER DUAL GRIP PLATE (EACH)	$75.00	$150.00
2	**TKO OLYMPIC 25LB. RUBBER DUAL GRIP PLATE (EACH)** TKO OLYMPIC 25LB. RUBBER DUAL GRIP PLATE (EACH)	$53.57	$107.14

SO111887

FITNESSMITH

Fitnessmith
PO Box 3569
Boynton Beach FL 33424
United States

Invoice

#SO111887

12/31/2025

Qty	Item	Unit Price	Amount
2	**TKO OLYMPIC 10LB. RUBBER DUAL GRIP PLATE (EACH)** TKO OLYMPIC 10LB. RUBBER DUAL GRIP PLATE (EACH)	$21.43	$42.86
2	**TKO OLYMPIC 5LB. RUBBER DUAL GRIP PLATE (EACH)** TKO OLYMPIC 5LB. RUBBER DUAL GRIP PLATE (EACH)	$10.71	$21.42
1	**TKO ACCESSORY STORAGE RACK - STAMINA PACKAGE** TKO ACCESSORY STORAGE RACK - STAMINA PACKAGE (INCL: 4-15LB MEDICINE BALLS, 10-45LB KETTLEBELLS, RESISTANCE BANDS, 3 HANGING MATS, 3 FOAM ROLLERS, 3 STABILITY BALLS)	$1,925.00	$1,925.00
1	**SHIPPING - EQUIPMENT NEW SALES** SHIPPING CHARGES - EQUIPMENT	$3,275.00	$3,275.00
1	**INSTALLATION - EQUIPMENT SALES** INSTALLATION: INSIDE DELIVERY, ASSEMBLY, TESTING, TRASH REMOVAL: (FEE IS FOR FIRST FLOOR DOUBLE DOOR ACCESS ONLY) SITE SURVEY REQUIRED FOR GUARANTEED PRICE. FITNESSMITH WILL NOT WALL MOUNT ANY EQUIPMENT, RACKS, OR RIGS.	$2,300.00	$2,300.00
1	COLOR:	$0.00	$0.00
1	DUE TO CURRENT US TARIFFS, AN ADDITIONAL TARIFF WILL BE APPLIED TO ALL ORDERS. IF NO US TARIFFS ARE IN PLACE BEFORE THE GOODS SHIP, THIS TARIFF WILL BE ADJUSTED, ENSURING THAT THE CUSTOMER IS ONLY CHARGED FOR US TARIFFS IN EFFECT AT THE TIME OF SHIPMENT.	$401.52	$401.52

Subtotal:	$44,886.80
Tax:	$0.00
Total	$44,886.80
Payments	- $22,443.40
Open Balance	$22,443.40

Click Here to Pay Now

SO111887

CHECK REQUEST FORM

District Name: Highlands CDD

Date: 5-Feb-26

Invoice Number: FEB 05.26-Series 2013,14,16 &18

Please issue a check to:

Vendor Name: HIGHLANDS CDD C/O US BANK

Vendor No.: V00089

Check amount: $11,841.96

Please cut check from Acct. #: Bank United Account #2151

Please code to:

201.131000.1000	2,441.04
203.131000.1000	6,329.74
204.131000.1000	3,071.18
	11,841.96

Check Description/Reason: FY26 Tax Collections Series check request

Mailing instructions: Send to US Bank

Due Date for Check: ASAP

Requestor:

Manager's Approval:

Date:

Highlands
Community Development District

11155 Heron Bay Blvd. Ste 201
Coral Springs, Florida 33076
(954) 753-5841

February 05,2026

Attention: Deposits / Lee Daughery

U.S. Bank N.A. - CDD
Lockbox Services -12-2657
EP-MN-01LB
12 Energy Park Drive
St. Paul, MN 55108

Re: Tax Collections FY26

Enclosed please find the following checks representing tax receipts collected for Highlands Community Development District.

Series 2013 Revenue 202274003	1,319.66	
Series 2014 Revenue 207833006	1,121.38	2,441.04
Series 2016 3A Revenue 262807000	1,653.73	
Series 2016 3C Revenue 265189000	1,558.92	
Series 2016 Revenue 237136000	3,117.09	6,329.74
Series 2018 3B&5 Revenue 249047000	2,119.65	
Series 2018 4 Revenue 255272000	951.53	3,071.18
	11,841.96	

Should you have any questions, please feel free to contact the accountant, Sandra MacGregor at 954-753-4452

Sincerely,

HIGHLANDS COMMUNITY DEVELOPMENT DISTRICT

Sandra MacGregor
District Accountant

HIGHLANDS
COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025

HIGHLANDS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA

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Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road ▪ Suite 301
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Highlands Community Development District
Hillsborough County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Highlands Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 17, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

February 17, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Highlands Community Development District, Hillsborough County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of $9,770,363.

- The change in the District's total net position in comparison with the prior fiscal year was $802,944, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.

- At September 30, 2025, the District's governmental funds reported combined ending fund balances of $4,012,873, an increase of $226,097 in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, non-spendable for prepaid items and deposits, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: **1)** government-wide financial statements, **2)** fund financial statements, and **3)** notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

1) Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management), physical environment, and culture/recreation functions.

2) Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other states and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

2) Fund Financial Statements (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, and capital projects fund, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

3) Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

NET POSITION
SEPTEMBER 30,

	2025	2024
Current and other assets	$ 4,075,464	$ 3,815,873
Capital assets, net of depreciation	28,739,373	28,939,248
Total assets	32,814,837	32,755,121
Current liabilities	492,979	471,065
Long-term liabilities	22,551,495	23,316,637
Total liabilities	23,044,474	23,787,702
Net position		
Net investment in capital assets	6,880,589	6,288,415
Restricted	2,144,327	1,973,346
Unrestricted	745,447	705,658
Total net position	$ 9,770,363	$ 8,967,419

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,

	2025	2024
Revenues:		
Program revenues		
Charges for services	$ 3,618,245	$ 3,566,897
General revenues		
Investment earnings	36,905	39,797
Miscellaneous revenue	191,843	19,341
Total revenues	3,846,993	3,626,035
Expenses:		
General government	159,887	174,606
Physical environment	961,018	863,797
Culture/recreation	731,128	409,200
Interest and other charges	1,192,016	1,199,246
Total expenses	3,044,049	2,646,849
Change in net position	802,944	979,186
Net position - beginning	8,967,419	7,988,233
Net position - ending	$ 9,770,363	$ 8,967,419

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025, was $3,044,049. The costs of the District's activities were primarily funded by program revenues. Program revenues are comprised primarily of assessments. The remainder of the current fiscal year revenue includes interest revenue, and miscellaneous income. In total, expenses, increased from the prior fiscal year, the majority of the increase was the result of an increase in landscape maintenance and pool repairs.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2025, was amended to increase appropriations by $272,245.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had $33,725,692 invested in capital assets for its governmental activities. In the government-wide financial statements accumulated depreciation of $4,986,319 has been taken, which resulted in a net book value of $28,739,373. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had $22,465,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEARS BUDGET

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, landowners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Highlands Community Development District's Finance Department at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607.

HIGHLANDS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 684,089
Assessments receivable	23,567
Accounts receivable	2,945
Prepaids and deposits	64,668
Restricted assets:	
Investments	3,300,195
Capital assets:	
Nondepreciable	25,078,940
Depreciable, net	3,660,433
Total assets	32,814,837
LIABILITIES	
Accounts payable and accrued liabilities	62,591
Accrued interest payable	430,388
Non-current liabilities:	
Due within one year	775,000
Due in more than one year	21,776,495
Total liabilities	23,044,474
NET POSITION	
Net investment in capital assets	6,880,589
Restricted for debt service	2,144,327
Unrestricted	745,447
Total net position	$ 9,770,363

See notes to the financial statements

HIGHLANDS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Primary government:					
Governmental activities:					
General government	$ 159,887	$ 159,887	$ -	$ -	$ -
Physical environment	961,018	961,018	-	27,751	27,751
Culture/recreation	731,128	343,064	-	-	(388,064)
Interest and other charges	1,192,016	2,013,065	113,460	-	934,509
Total governmental activities	3,044,049	3,477,034	113,460	27,751	574,196
General revenues:					
Investment earnings					36,905
Miscellaneous revenue					191,843
Total general revenues					228,748
Change in net position					802,944
Net position - beginning					8,967,419
Net position - ending					$ 9,770,363

See notes to the financial statements

HIGHLANDS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash and cash equivalents	$ 684,089	$ -	$ -	$ 684,089
Investments	-	2,607,484	692,711	3,300,195
Assessments receivable	23,567	-	-	23,567
Accounts receivable	2,945	-	-	2,945
Due from other funds	32,769	-	-	32,769
Prepaid items and deposits	64,668	-	-	64,668
Total assets	$ 808,038	$ 2,607,484	$ 692,711	$ 4,108,233
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	$ 62,591	$ -	$ -	$ 62,591
Due to other funds	-	32,769	-	32,769
Total liabilities	62,591	32,769	-	95,360
Fund balances:				
Nonspendable:				
Prepaid items and deposits	64,668	-	-	64,668
Restricted for:				
Debt service	-	2,574,715	-	2,574,715
Capital projects	-	-	692,711	692,711
Unassigned	680,779	-	-	680,779
Total fund balances	745,447	2,574,715	692,711	4,012,873
Total liabilities and fund balances	$ 808,038	$ 2,607,484	$ 692,711	$ 4,108,233

See notes to the financial statements

HIGHLANDS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

Fund balance - governmental funds		$ 4,012,873
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.		
Cost of capital assets	33,725,692	
Accumulated depreciation	(4,986,319)	28,739,373
Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.		
Accrued interest payable	(430,388)	
Bonds payable	(22,551,495)	(22,981,883)
Net position of governmental activities		$ 9,770,363

See notes to the financial statements

HIGHLANDS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
REVENUES				
Assessments	$ 1,463,969	$ 2,013,065	$ -	$ 3,477,034
Interest	36,905	113,460	27,751	178,116
Miscellaneous revenue	191,843	-	-	191,843
Total revenues	1,692,717	2,126,525	27,751	3,846,993
EXPENDITURES				
Current:				
General government	159,887	-	-	159,887
Physical environment	786,832	-	-	786,832
Culture/recreation	705,439	-		705,439
Debt Service:				
Principal	3,299	750,000	-	753,299
Interest	770	1,214,669	-	1,215,439
Total expenditures	1,656,227	1,964,669	-	3,620,896
Excess (deficiency) of revenues over (under) expenditures	36,490	161,856	27,751	226,097
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	-	(2,455)	2,455	-
Total other financing sources (uses)	-	(2,455)	2,455	-
Net change in fund balances	36,490	159,401	30,206	226,097
Fund balances - beginning	708,957	2,415,314	662,505	3,786,776
Fund balances - ending	$ 745,447	$ 2,574,715	$ 692,711	$ 4,012,873

See notes to the financial statements

HIGHLANDS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Net change in fund balances - total governmental funds	$ 226,097
Amounts reported for governmental activities in the statement of activities are different because:	
Depreciation on capital assets is not recognized in the governmental fund financial statements but is reported as an expense in the statement of activities.	(199,875)
Repayment of long-term liabilities are reported as expenditures in the governmental fund statements but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	753,299
Governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.	
Amortization of original issue discount	(3,869)
Amortization of original issue premium	15,712
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.	11,580
Change in net position of governmental activities	$ 802,944

See notes to the financial statements

HIGHLANDS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Highlands Community Development District ("District") was created on October 7, 2003, by the Board of County Commissioners of Hillsborough County, Florida, Ordinance 03-28 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by qualified electors residing within the District. The Board of Supervisors of the District exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:
1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements
The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations and debt service are billed and collected by the County Tax Assessor/Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets
These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments
The District's cash and cash equivalents are considered to be cash on hand and demand deposits.

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
c) Interest bearing time deposits or savings accounts in qualified public depositories;
d) Direct obligations of the U.S. Treasury.

Securities listed in paragraphs c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets
Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Infrastructure	10-40
Building and improvement	25
Equipment	3-10

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Capital Assets (Continued)
In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue
Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations
In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources
In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position
In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)
Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
b) Public hearings are conducted to obtain public comments.
c) Prior to October 1, the budget is legally adopted by the District Board.
d) All budget changes must be approved by the District Board.
e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits
The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments

The District's investments were held as follows at September 30, 2025:

	Amortized Cost	Credit Risk	Maturities
First American Government Obligation Fund CL Y	$ 2,297,559	S&P AAAm	Weighted average of the fund portfolio: 45 days
First American Treasury Obligation Fund CL Y	1,002,636	S&P AAAm	Weighted average of the fund portfolio:46 days
	$ 3,300,195		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at September 30, 2025, were as follows:

Fund	Receivable	Payable
General	$ 32,769	$ -
Debt service	-	32,769
Total	$ 32,769	$ 32,769

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the general fund transferred $32,769 of assessments to the debt service fund that belong to the general fund as of September 30, 2025. The excess assessments transferred will be netted against assessment transfers in the subsequent fiscal year.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities:				
Capital assets, not being depreciated				
Land and land improvements	$ 7,604,176	$ -	$ -	$ 7,604,176
Construction in progress	17,474,764	-	-	17,474,764
Total capital assets, not being depreciated	25,078,940	-	-	25,078,940
Capital assets, being depreciated				
Infrastructure	7,392,727	-	-	7,392,727
Buildings and improvements	1,096,614	-	-	1,096,614
Equipment	157,411	-	-	157,411
Total capital assets, being depreciated	8,646,752	-	-	8,646,752
Less accumulated depreciation for:				
Infrastructure	4,048,032	130,908	-	4,178,940
Buildings and improvements	657,301	43,278	-	700,579
Equipment	81,111	25,689	-	106,800
Total accumulated depreciation	4,786,444	199,875	-	4,986,319
Total capital assets, being depreciated, net	3,860,308	(199,875)	-	3,660,433
Governmental Activities Capital Assets, net	$ 28,939,248	$ (199,875)	$ -	$ 28,739,373

Depreciation expense was charged to function/programs as follows:

Maintenance and operations	$ 174,186
Culture/recreation	25,689
Total depreciation expense, governmental activities	$ 199,875

NOTE 7 – LONG-TERM LIABILITIES

Series 2013

On January 15, 2013, the District issued $2,860,000 of Special Assessment Revenue Bonds, Series 2013 consisting of $475,000 Term Bonds Series 2013A due on November 1, 2023, with a fixed interest rate of 5.5%, $825,000 Term Bonds Series 2013A due on November 1, 2033, with a fixed interest rate of 6.25%, and $1,560,000 Term Bonds Series 2013A due on November 1, 2043, with a fixed interest rate of 6.75%. The Bonds were issued to finance the acquisition and construction of Phase 2B improvements for the benefit of the lands therein. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing November 1, 2014, through November 1, 2043.

The Series 2013 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after November 1, 2033, at a redemption price equal to the principal amount of the Series 2013 Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2013 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Register if certain events occurred as outlined in the Bond Indenture.

Series 2014

On January 21, 2014, the District issued $2,305,000 of Special Assessment Revenue Bonds, Series 2014 consisting of $505,000 Term Bonds Series 2014 due on November 1, 2027, with a fixed interest rate of 6.25% and $1,800,000 Term Bonds Series 2014 due on November 1, 2044, with a fixed interest rate of 7.25%. The Bonds were issued to finance the acquisition and construction of Phase 2A improvements for the benefit of the lands therein. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing November 1, 2015, through November 1, 2044.

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Series 2014 (Continued)
The Series 2014 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after November 1, 2028, at a redemption price equal to the principal amount of the Series 2014 Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2014 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Register if certain events occurred as outlined in the Bond Indenture.

Series 2016 (3A)
On February 3, 2016, the District issued Special Assessment Bonds (Area 3A Project) Series 2016 for $4,875,000. The Bonds were issued for the purpose of constructing the area 3A project. The Bonds bear interest at rates from 4% to 5.5% and are to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2017, through May 1, 2046.

The Series 2016 3A Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after November 1, 2028, at a redemption price outlined in the Trust Indenture. The Series 2016 3A Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Register if certain events occurred as outlined in the Bond Indenture.

Series 2016 (Refunding)
On October 17, 2016, the District issued Special Assessment Refunding Bonds Series 2016 for $7,195,000. The Bonds were issued for the purpose of refunding all of the District's outstanding Series 2005 Bonds. The Bonds bear interest at rates from 2% to 4.25% and are to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2017, through May 1, 2046.

The Series 2016 Refunding Bonds maturing 2031 and 2036 are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2026, at a redemption price outlined in the Trust Indenture. The Series 2016 Refunding Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Register if certain events occurred as outlined in the Bond Indenture.

Series 2016 (3C)
On December 13, 2016, the District issued Special Assessment Bonds (Area 3C Project) Series 2016 for $3,925,000. The Bonds were issued for the purpose of constructing the area 3C project. The Bonds bear interest at rates from 3.875% to 5.500% and are to be paid semiannually on each June 15 and December 15. Principal on the Bonds is to be paid serially commencing June 15, 2017, through December 15, 2046.

The Series 2016 3C Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after December 15, 2026, at a redemption price outlined in the Trust Indenture. The Series 2016 3C Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Register if certain events occurred as outlined in the Bond Indenture.

Series 2018 (Phase 3B & 5)
On December 11, 2018, the District issued Special Assessment Bonds (Areas 3B and 5 Project) Series 2018 for $5,515,000. The Bonds were issued for the purpose of constructing the Assessment Areas 3B and 5 projects. The Bonds bear interest at rates from 4.00% to 5.00% and are to be paid semiannually on each June 15 and December 15. Principal on the Bonds is to be paid serially commencing December 15, 2019, through December 15, 2048.

The Assessment Areas 3B and 5 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after December 15, 2029, at a redemption price outlined in the Trust Indenture. The Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Register if certain events occurred as outlined in the Bond Indenture.

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Series 2018 (Phase 4)

On December 11, 2018, the District issued Special Assessment Bonds (Area 4 Project) Series 2018 for $3,560,000. The Bonds were issued for the purpose of constructing the area 4 project. The Bonds bear interest at rates from 4.250% to 5.375% and are to be paid semiannually on each June 15 and December 15. Principal on the Bonds is to be paid serially commencing June 15, 2020, through December 15, 2049.

The Assessments Area 4 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Register if certain events occurred as outlined in the Bond Indenture.

Bond Compliance

For the Series 2013, Series 2014, Series 2016 (3A), Series 2016 (Refunding), Series 2016 (3C), Series 2018 (Area 3B & 5), and Series 2018 (Area 4) Bonds, the Bond Indentures established debt service reserve requirements as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2025.

Long-term debt activity

Changes in long-term liability activity for the fiscal year ended September 30, 2025, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Bonds payable:					
Series 2013 - Phase 2B	$ 2,385,000	$ -	$ 60,000	$ 2,325,000	$ 65,000
Series 2014 - Phase 2A	1,970,000	-	45,000	1,925,000	45,000
Series 2016 - Phase 3A	3,440,000	-	85,000	3,355,000	90,000
Series 2016	4,895,000	-	320,000	4,575,000	335,000
Series 2016 - Phase 3C	3,350,000	-	85,000	3,265,000	80,000
Series 2018 - Phase 3B & 5	5,015,000	-	110,000	4,905,000	115,000
Series 2018 - Phase 4	2,160,000	-	45,000	2,115,000	45,000
Plus: original issue premium	188,545	-	15,712	172,833	-
Less: original issue discount	(90,207)	-	(3,869)	(86,338)	-
Total	$ 23,313,338	$ -	$ 761,843	$ 22,551,495	$ 775,000

At September 30, 2025, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2026	$ 775,000	$ 1,183,319	$ 1,958,319
2027	815,000	1,146,138	1,961,138
2028	855,000	1,106,788	1,961,788
2029	895,000	1,065,166	1,960,166
2030	940,000	1,021,170	1,961,170
2031-2035	5,475,000	4,344,072	9,819,072
2036-2040	4,755,000	2,927,029	7,682,029
2041-2045	5,415,000	1,501,225	6,916,225
2046-2049	2,540,000	246,719	2,786,719
Total	$ 22,465,000	$ 14,541,626	$ 37,006,626

NOTE 8 – FINANCED PURCHASE

In May 2022, the District entered into 36 month financed purchase agreement with Navitas Credit Corp. for certain security equipment. The agreement has an end of financed purchase option which qualifies it as a financed purchase: therefore, the asset has been recorded at the present value of future minimum payments. The amount was paid off in full during the current year. Changes in principal balance for the fiscal year ended September 30, 2025, on the financed purchase note payable were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities				
Financed purchase payable:				
Security Equipment	$ 3,299	$ -	$ 3,299	$ -
	$ 3,299	$ -	$ 3,299	$ -

NOTE 9 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

NOTE 11 – LITIGATION AND CLAIMS

The District was involved in litigation related to a breach of contract for a pool resurfacing project. The matter has been settled during the current fiscal year. In accordance with the settlement, the District received $111,500 during the current fiscal year.

HIGHLANDS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Assessments	$ 1,451,232	$ 1,451,232	$ 1,463,969	$ 12,737
Interest	-	-	36,905	36,905
Miscellaneous	-	-	191,843	191,843
Total revenues	1,451,232	1,451,232	1,692,717	241,485
EXPENDITURES				
Current:				
General government	199,105	198,105	159,887	38,218
Physical environment	698,502	793,030	786,832	6,198
Culture/recreation	553,625	732,342	705,439	26,903
Debt Service:				
Principal	-	-	3,299	(3,299)
Interest	-	-	770	(770)
Total expenses	1,451,232	1,723,477	1,656,227	67,250
Excess (deficiency) of revenues over (under) expenditures	-	(272,245)	36,490	308,735
OTHER FINANCING SOURCES				
Use of fund balance	-	272,245	-	(272,245)
Total other financing sources (uses)	-	272,245	-	(272,245)
Net change in fund balances	$ -	$ -	36,490	$ 36,490
Fund balance - beginning			708,957	
Fund balance - ending			$ 745,447	

See notes to required supplementary information

HIGHLANDS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2025, was amended to increase appropriations by $272,245.

HIGHLANDS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
UNAUDITED

Element	Comments
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	11
Employee compensation	Not applicable
Independent contractor compensation	$575,792
Construction projects to begin on or after October 1; (>$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - $827.37 Debt service - varies from $772.49 to $1,328.66
Special assessments collected	$3,477,034
Outstanding Bonds:	see Note 7 for details

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road ▪ Suite 301
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Supervisors
Highlands Community Development District
Hillsborough County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Highlands Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated February 17, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

February 17, 2026

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Supervisors
Highlands Community Development District
Hillsborough County, Florida

We have examined Highlands Community Development District, Hillsborough County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Highlands Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

February 17, 2026

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MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL FOR THE STATE OF FLORIDA

To the Board of Supervisors
Highlands Community Development District
Hillsborough County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Highlands Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated February 17, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in G*overnment Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards;* and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated February 17, 2026, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

I. Current year findings and recommendations.
II. Status of prior year findings and recommendations.
III. Compliance with the Provisions of the Auditor General of the State of Florida.

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Highlands Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Highlands Community Development District, Hillsborough County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

February 17, 2026

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

   There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2024.

2. Any recommendations to improve the local governmental entity's financial management.

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2025.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance.

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2025.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures, and no deteriorating financial conditions were noted as of September 30, 2025. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 25.

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February 17, 2026

To the Board of Supervisors
Highlands Community Development District
Hillsborough County, Florida

We have audited the financial statements of Highlands Community Development District ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated February 17, 2026. Professional standards require that we advise you of the following matters relating to our audit.

We have also examined the District's compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025, which was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Our Responsibility in Relation to the Financial Statement Audit

Our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process.

However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Any findings regarding significant deficiencies or material weaknesses in internal control over financial reporting, material noncompliance, or other matters noted during our audit, **if any**, are communicated in separate reports included in the District's financial report—titled *Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards* and *Management Letter Pursuant to the Rules of the Auditor General of the State of Florida*.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

With respect to financial statement preparation, the following safeguards are in place:

- Management made all decisions and performed all management functions;
- A competent individual was assigned to oversee the services;
- Management evaluated the adequacy of the services performed;
- Management evaluated and accepted responsibility for the result of the service performed; and
- Management established and maintained internal controls, including monitoring ongoing activities.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management is responsible for selecting and applying appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 2 to the financial statements. There were no new accounting policies adopted and no changes in existing significant accounting policies or their application during the fiscal year, other than those described in Note 2, if any. No matters came to our attention that, under professional standards, we are required to inform you about concerning (1) the methods used to account for significant unusual transactions or (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments normally reflect management's knowledge and experience about past and current events and assumptions about future events.

Certain accounting estimates, if present, may be particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them could differ markedly from management's current judgments.

In connection with our audit, we considered the reasonableness of the accounting estimates used by management. The most sensitive accounting estimate(s) affecting the financial statements **included, as applicable**:

- Management's estimate of the useful lives of capital assets.
- Management's estimate of the liability for employee compensated absences.
- Management's estimate of the Net Other Post-Employment Benefits (OPEB) liability.
- Management's estimate of the Net Pension Liability.

If none of the above estimates or other sensitive estimates were applicable in the current year, this section should be read to indicate that no such significant accounting estimates were identified.

We evaluated the key factors and assumptions used by management to develop the estimate(s) and determined that they were reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements **included, as applicable**:

- Long-term liabilities related to bonds payable and debt service requirements.
- Litigation, claims, and assessments related to pending legal matters; and
- Pension and Other Post-Employment Benefit (OPEB) plan disclosures.

If no such disclosures were identified for the current year, this section should be read to indicate that we did not note any financial statement disclosures involving significant judgment or sensitivity.

Circumstances Affecting the Auditor's Report

Professional standards require us to communicate any circumstances that affect the form or content of our auditor's report. **If applicable**, such circumstances—such as a modification of opinion, an emphasis-of-matter or other-matter paragraph, or a reference to substantial doubt about the District's ability to continue as a going concern—are described in our auditor's report included in the District's financial report. If no such circumstances existed, this section should be read to indicate that our report was unmodified.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Corrected Misstatements

Professional standards require us to communicate all material misstatements identified and corrected during the audit. Management has corrected all misstatements that were identified as a result of our audit procedures. Any such audit adjustments, **if applicable**, are summarized in the accompanying schedule of journal entries. If none were identified, this section should be read to indicate that we did not note any misstatements that were material, individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Districts's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

Professional standards require that we obtain certain written representations from management as part of our audit. We have received such representations in a letter. A copy of this letter is available for your review upon request.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

As noted previously in this letter, any current-year findings identified during our audit are communicated in our separate reports titled *Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards* and *Management Letter Pursuant to the Rules of the Auditor General of the State of Florida.* If no findings were identified, this section should be read to indicate that we did not note any additional significant matters or findings requiring communication to those charged with governance.

This report is intended solely for the information and use of the Board of Supervisors and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

Grau & Associates