

***Summit at Fern Hill
Community Development
District***

June 9, 2026

Agenda Package

Join Teams Meeting

Meeting ID: 260 681 079 795 0 Passcode: 2vF2SC9d

Dial in by Phone: +1 646-838-1601 Conference ID: 958 178 336#

2005 Pan Am Circle, Suite 300
Tampa, FL 33607

CLEAR PARTNERSHIPS



COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

Summit at Fern Hill Community Development District

Board of Supervisors

Antonio Bradford, Chairperson
Matthew Roth, Vice Chairperson
Yonatan Derar, Assistant Secretary
Tiebe Kiflom, Assistant Secretary
Shawn Connolly, Assistant Secretary

District Staff

Heather Jackson, District Manager
Kathryn Hopkinson, District Counsel
Phil Chang, District Engineer
Ruben Nesbitt, District Accountant
Janice Swade, District Administrative Assistant

Regular Meeting Agenda

Tuesday, June 9, 2026, at 6:00 p.m.

The Regular Meeting of the **Summit at Fern Hill Community Development District** will be held on **Tuesday, June 9, 2026 at 6:00 p.m. at the Summit at Fern Hill Clubhouse, located at 10340 Boggy Moss Drive, Riverview, Florida.**

Meeting ID: 272 301 863 877 384 Passcode: ei7km6QK

Following is the Agenda for the Meeting :

1. CALL TO ORDER AND ROLL CALL

2. MOTION TO APPROVE THE AGENDA

3. PUBLIC COMMENTS

(Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)

4. STAFF REPORTS

A. Field Inspection Report

- i. Discussion of ADA Mulch Proposal for Playground

B. Landscape Update

- i. Proposal #8846 for Irrigation Repair/Installation
- ii. Preparation for Hurricanes

C. District Accountant

- i. Consideration of Operations & Maintenance Report for April/May 2026
- ii. Consideration of Financial Snapshot for April 2026

D. District Counsel

E. District Engineer

F. District Manager

- i. Reminder of Form 1 Submission Deadline

5. BUSINESS ITEMS

A. Acceptance of Fiscal Year 2025 Audit

B. Proposal from Total Pressure Power-Wash & Seal for Paver Installation & Pressure Washing

6. OLD BUSINESS

A. Discussion of Janitorial and Porter Service Agreement

- i. Neptune Janitorial and Porter Service - \$900.00 Per Month
- ii. Inframark Janitorial and Porter Service - \$760.00 Per Month

7. CONSENT AGENDA

- A. Consideration of Minutes from Meeting Held May 4, 2026

8. BOARD OF SUPERVISORS REQUESTS AND COMMENTS

9. ADJOURNMENT



The Summit at Fern Hill CDD May 2026

Monday, 11 May 2026

Prepared For Board Of Supervisors

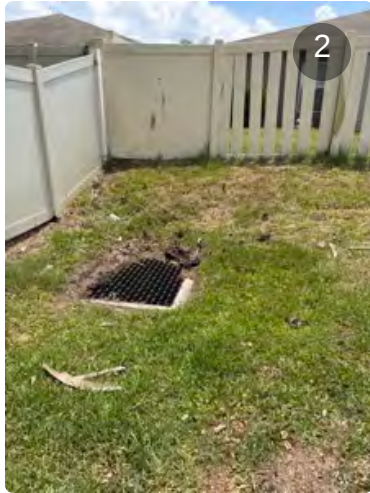
16 Issues Identified

16 Issues Incomplete

Issue 2

Assigned To: Pine Lake

The north and south drains were cleared.



Issue 3

Assigned To: Board

Fence with trees hanging over were cut back.

Space behind the fence clear for panel repair.





Issue 4

Assigned To: District Manager

Pond FH 6 Erosion site behind the homes located at 10018 and 10016 Crested Fringe Drive was wet again.



Issue 5

Assigned To: Board

Golden Wonder Ln – Wetland Area

Observations:

Residents observed parking vehicles on turf adjacent to the wetland area.

Recommendations:

Address unauthorized parking on grass areas to prevent irrigation and turf damage.



Issue 6

Assigned To: Aquatic Weed Control

Wetland Areas

Observations:

Vegetation present

Recommendations:

Treat any invasives

Issue 7

Assigned To: Pine Lake

Willow Grove Cul-de-Sac

Observations:

Dead vegetation present within landscape beds.
Mulch is missing/thin in several areas of the landscape.

Recommendations:

Remove dead vegetation and replace plant material as needed to restore appearance.
Replenish mulch within landscape beds to provide proper coverage, improve appearance, and assist with moisture retention and weed suppression.



Issue 8

Assigned To: Pine Lake
Willow Grove Cul-de-Sac

Observations:

Dry turf spots observed.

Recommendations:

Check irrigation coverage and system operation

Issue 9

Assigned To: Pine Lake

Willow Grove Cul-de-Sac

Observations:

Vegetation is growing through and encroaching on the fence line.

Recommendations:

Cut back and remove vegetation growing through the fence to maintain appearance and prevent damage.

Continue routine trimming and monitoring to keep fence lines clear and accessible.



Issue 11

Assigned To: Pine Lake

Cone Grove – Bus Stop Areas

Observations:

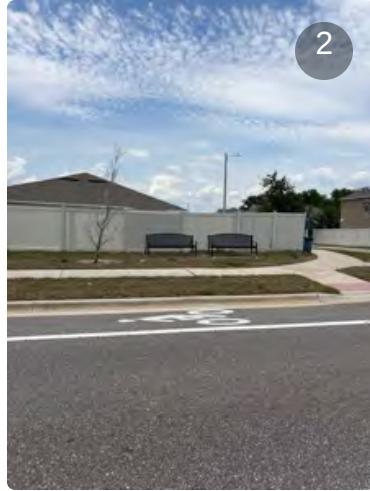
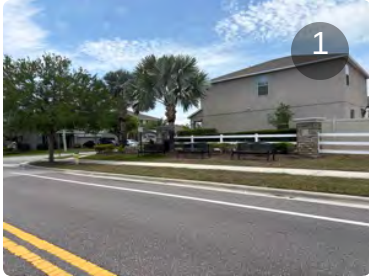
Small dead shrubs present at bus stop landscape areas.

Dead Magnolia tree.

Recommendations:

Remove and properly dispose of dead shrubs and Magnolia tree to improve appearance and safety.

Evaluate replacement plant material. Suggestions (Japanese Blueberry, Shady Lady, Crape Myrtle, Magnolia)



Issue 12

Assigned To: Board

The playground equipment was cleaned up however there is still a variation in color. Would the board like to have it painted?

Issue 13

Assigned To: Neptune

Park Area

Observations:

Two trash cans located at the rear of the park are full.
Front trash can appears to have been recently emptied.

Recommendations:

Neptune was notified, and trash was removed from the area.
Continue monitoring trash receptacles to ensure timely servicing and prevent overflow.



Issue 14

Assigned To: Pine Lake
Amenity Center – West Side

Observations:

Turf on the west side of the amenity center is stressed and showing signs of decline.

Recommendations:

Evaluate irrigation coverage and adjust as needed to improve turf health.
Continue monitoring for improvement.



Issue 15

Assigned To: Pine Lake

CDD Property –Pond FH-3

Observations:

Tree located on CDD property is encroaching and may be causing or contributing to potential damage to an adjacent homeowner fence.

Pallet present on CDD property requiring removal.

Recommendations:

Flush cut tree to remove.

Remove and properly dispose of pallet from CDD property to maintain cleanliness and site standards. -Is this something Pine Lake can remove?



Issue 16

Assigned To: Pine Lake

Pond FH-3 – Lake Edge Tree Row

Observations:

Brazilian pepper trees present within the tree row along the lake edge.

Additional weed growth observed throughout the tree line and surrounding areas.

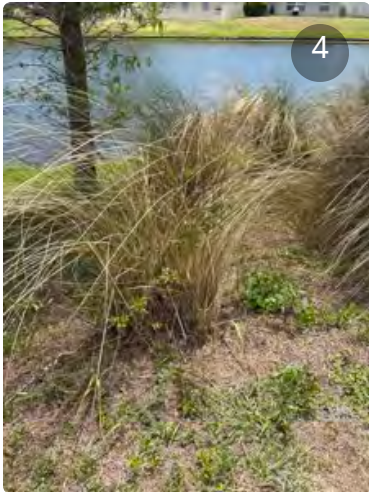
Recommendations:

Remove and/or treat Brazilian pepper trees to prevent further spread of this invasive species.

Treat and control additional weed growth throughout the tree row to maintain a clean and

managed shoreline.

Continue routine monitoring to prevent regrowth and reestablishment of invasive vegetation.





Issue 17

Assigned To: Pine Lake
Clubhouse – Rear Turf Area

Observations:

Turf behind the clubhouse is stressed and showing signs of damage.

Recommendations:

Monitor turf conditions and plan corrective actions once consistent rainfall begins to support recovery.
Evaluate irrigation coverage in the interim to help mitigate further stress.



Issue 18

Assigned To: Aquatic Weed Control
Pond FH-3 – East Side

Observations:

Trash present along the east side of the pond.
Algae observed within the pond area.

Recommendations:

Remove all trash from the east side of the pond to maintain cleanliness and appearance.
Treat algae as needed to improve water quality and pond aesthetics.
Continue routine monitoring to prevent recurrence.

EZ Mulch now American GroundPro

PO Box 550512
Jacksonville, FL 32255 US
+19042545366
AR@americangroundpro.com

Estimate



| ADDRESS |
|---|
| Inframark 630 Kingsley Ave. Suite B Orange Park, FL 32073 |

| SHIP TO |
|--|
| The Summit at Fern Hill CDD Playground 10413 Fairy Moss Ln Riverview, FL 33578 |

| ESTIMATE # | DATE |
|------------|------------|
| 6205 | 05/13/2026 |

PROJECT STATUS

4 Pending

| DATE | PRODUCT / SERVICE | DESCRIPTION | AMOUNT |
|------|-------------------------------|---|----------|
| | Playground Chips - TPA | Installation of Certified Playground mulch as directed and indicated on the approved map with a total installed amount of 35 yards. The Summit at Fern Hill CDD Playground 10413 Fairy Moss Ln Riverview, FL 33578 Christy Fowler - 813.499.8725 Cfowler@Inframark.com | 1,925.00 |
| | Fuel Surcharge | Fuel surcharge of \$0.71 per yard. | 24.85 |

We appreciate your payment. If you choose this method of payment, please send remittance notification to ar@AmericanGroundPro.com. Thank you for the opportunity to bid your project. We look forward to working with you soon!

TOTAL

\$1,949.85

Payment is required in advance to secure your installation date unless a completed customer packet has been submitted and credit terms have been approved.

Please note that there is a 3% surcharge on all credit card payments. All estimates are valid for 90days.

Accepted By

Accepted Date









Summit at Fern Hill- Irrigation 5-26

Date 5/29/2026
Customer Jason Liggett | Inframark | 2005 Pan Am Circle, Suite 300 | Tampa, FL 33607
Property Summit at Fern Hill CDD | 10340 Boggy Moss Drive | Riverview, FL 33578

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.

Repairs found during the May 2026 irrigation inspection.

Irrigation Repair/Installation

Irrigation Enhancement

| Items | Quantity | Unit | Price |
|--|----------|------|-----------------|
| Clock 1- Hunter Wired Rain Sensor | 1.00 | EA | \$73.76 |
| Zone 28 & 29- Valve not Operating Wire Tracking and Diagnose | 4.00 | Hr | \$728.74 |
| Irrigation Enhancement: | | | \$802.50 |

Fuel Surcharge

Fuel Surcharge

| Items | Quantity | Unit | Price |
|------------------------|----------|------|---------------|
| Fuel Surcharge | 1.00 | EA | \$0.00 |
| Fuel Surcharge: | | | \$8.02 |

PROJECT TOTAL: \$810.52

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.
- If payment requires Pine Lake to create and/or setup an account in an additional software, Pine Lake reserves the right to charge an administrative fee along with passing along any software fees charge.
- Fuel Surcharge. The monthly fee assumes a fuel cost of \$3.50 per gallon (the "Baseline"), benchmarked to the U.S. Energy Information Administration's Weekly Retail Gasoline Prices, Lower Atlantic Region, All Grades, All Formulations (the "Index"), at www.eia.gov. If the Index value published for the first Monday of any invoiced month exceeds the Baseline by more than ten percent (10%), Contractor shall add a fuel surcharge to that month's invoice equal to two percent (2%) of the monthly fee for each \$0.25 per gallon (or fraction thereof) by which the Index exceeds the Baseline. The surcharge will appear as a separate line item, with the calculation provided upon request.
- 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.

E X C L U S I O N S

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 Manager, 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 its 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 from 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
- Use of Client Selected and Approved Substandard Materials: Client recognized and agrees that if the Client has chosen and approved the use of substandard materials for any application that the one-year warranty will be void or otherwise limited in writing on those items so impacted but will remain in effect for all other elements of the project not impacted directly or indirectly by use of substandard materials. the Contractor will notify in writing to the Client any material that the Client has selected that would negatively impact the one-year warranty of the Contractor – prior to purchasing and/or installing such materials
- Material Grades: The Client recognizes that all materials come in a range of grades of quality and finishes, and that natural materials are not perfect. Natural wood has knots, and other natural materials have variability in color due to a wide range of factors, and that sample while useful in material selection decision-making, cannot be expected to accurately represent the total completed installation. The Contractor shall endeavor to enable the Client to see or understand the representative range of color, texture, and related of all materials installed on a project, however, acceptable Florida Grades and Standards will be used for the final selection of those materials. Once the selection has been approved by the Client, the Client will be responsible for all costs associated with changing any given material should the Client change their mind during or after material is purchased or installed.
- Plant specified height and width are used as primary sizes for sourcing plant material. This may result in minor deviation from container and caliper size specifications.

By _____

Garrett Macgregor

Date 5/29/2026

Pine Lake Services, LLC

By _____

Jason Liggett

Date _____

Inframark



June 1, 2026

Dear Valued Customer,

There is a possibility that you or your property will be affected by a major storm this season. Please be aware that Pine Lake Services has a response action plan to address the landscape needs of your customers. We are preparing now to effectively respond to any landscape damage left behind by a potential storm.

Please make an appointment with your account manager to schedule a property assessment to identify any hazards or potential risks that could exist. A small amount of maintenance can prevent much more damage in the unfortunate event we are in the path of a large storm.

If a named storm is predicted to make landfall at or near your site, your account manager will also provide documentation and approval forms granting us permission to immediately service and address your property should the need arise. We will send out the pricing rates once a relevant storm is imminent. With your agreement, our staff will initially canvas every property that Pine Lake provides landscape maintenance services to and then will dispatch to pre-authorized/approved customers a clean-up team based on the following priorities:

- 1st Objective: Clearing vehicle access to allow emergency personnel access to your property.
- 2nd Objective: Clearing debris from structural dwellings/vehicles that may pose immediate risk or danger.
- 3rd Objective: Remove hazardous/damaged limbs remaining in trees versus on the ground.
- 4th Objective: Re=planting plant material that may have chance of surviving if root balls can be planted and watered in very soon.

As a company, we will be prepared to mobilize additional Pine Lake Services resources from our extensive sub-contractor if needed to help expedite clean-up response efforts.



Pine Lake Services 2026 Storm/Disaster Response Rates

Cleanup Labor Rates

- 1) General Labor: \$75/hour
- 2) Chainsaw Labor: \$85/hour
- 3) Heavy Equipment Labor (Loader, Bucket Truck, etc.): \$145/hour
- 4) Mobilization: \$700/crew (within 45 miles of office location, add \$50 for every 10 miles further)
- 5) Dump Fees (Dump Truck): \$300/load
- 6) Dump Fees (Grapple Truck): \$850/load
- 7) After Hours/Weekend Additional Hourly Rate: \$30/hour

Equipment Daily Rates (½ Day Minimum)

- 1) Truck and Trailer: \$600.00
- 2) Dump Truck: \$965.00
- 3) Dump Trailer: \$450.00
- 4) Chipper: \$650.00
- 5) Grapple Truck: \$1200.00
- 6) CAT Loader: \$600.00

May be subject to additional fuel surcharge of 2%

Please provide me Storm/Disaster services

Property name: _____

Signature of authorized representative: _____

Name of authorized representative: _____

Date: _____

Please sign and email to your Account Manager.



Pine Lake Services Hurricane/Storm Response Pre-Approval Form

In our effort to provide a faster response to our customers in assessing potential damage, Pine Lake Services, is soliciting approval commitments from our customers. This pre-approval will give us permission to come onto your properties as soon as it is safe for our team to dispatch. Our managers will inspect your site, photo document any damage or concerns and generate an estimate for clean-up/repair. The pre-approval will allow us to complete emergency repair only (priority 1 damage only) in the event we cannot get a hold of your or your representatives). If clean-up/repairs are needed above the priority 1 issues, your Pine Lake Services Account Manager will contact you for approval. Many of our customers that have used this service in the past have enjoyed the quick response and priority given to their properties and the reduced risk of potential related liabilities that may compound if not acted upon quickly.

Client Name: _____

Property Name: _____

Special Notes: _____

Authorized Signature: _____

Date: _____

If you have any questions or comments, please feel free to contact your Account Manager. Thank you.

Respectfully,

John Amarosa

Pine Lake Services



Once the priorities detailed above have been met, we will address chipping and removing tree limbs left on the ground from initial clearing efforts, as well as removal of root balls and large wood trunks or branches remaining on properties. The final phase would include restoration of damages or losses resulting from the storm and associated clean-up. We would anticipate a return to expected maintenance operations the following week for all but the most severely impacted properties.

We encourage you to be as prepared as you can to help ensure a timely and effective response should we suffer an unfortunate event.

Sincerely,

Your Pine Lake Services Management

SUMMIT AT FERN HILL CDD
Summary of Operations and Maintenance Invoices

| Vendor | Invoice Date | Invoice/Account Number | Amount | Invoice Total | Vendor Total | Comments/Description |
|-------------------------------------|--------------|------------------------|--------------------|---------------|--------------|------------------------------------|
| Monthly Contract | | | | | | |
| AFFORDABLE LOCK & SECURTY SOLUTIONS | 4/1/2026 | 308247758 | \$184.00 | | | APRIL 2026 ACCESS CONTROL |
| AQUATIC WEED CONTROL INC | 4/30/2026 | 1139959 | \$445.00 | | | POND MAINTENANCE MAY 2026 |
| FRONTIER ACH | 4/16/2026 | 041626-6205-ACH | \$174.53 | | | INTERNET/PHONE |
| INFRAMARK LLC | 5/1/2026 | 178468 | \$735.00 | | | DISCLOSURE FEE |
| INFRAMARK LLC | 5/1/2026 | 178468 | \$1,916.67 | | | MANAGEMENT FEE |
| INFRAMARK LLC | 5/1/2026 | 178468 | \$1,000.00 | \$3,651.67 | | FIELD MANAGEMENT |
| INFRAMARK LLC | 5/6/2026 | 1166795 | \$1,250.00 | | \$4,901.67 | POOL SERVICES |
| PINE LAKE SERVICES LLC | 5/1/2026 | 9934 | \$6,587.92 | | | MAY 2026 LANDSCAPE MAINT |
| Monthly Contract Subtotal | | | \$12,293.12 | | | |
| Variable Contract | | | | | | |
| AFFORDABLE LOCK & SECURTY SOLUTIONS | 5/1/2026 | 310535327 | \$184.00 | | | MAY 2026 ACCESS CONTROL |
| PINE LAKE SERVICES LLC | 5/14/2026 | 10013 | \$1,500.00 | | | Remove 1 Dead Red Maple @ Old Cone |
| U.S. BANK | 4/24/2026 | 8158709 | \$4,256.13 | | | 04/01/26-03/31/2027 |
| Variable Contract Subtotal | | | \$5,940.13 | | | |
| Utilities | | | | | | |
| BOCC ACH | 4/14/2026 | 041426-0149-ACH | \$349.86 | | | UTILITY - WATER |
| TECO TAMPA ELECTRIC ACH | 5/7/2026 | 050726-7901-ACH | \$457.73 | | | UTILITY SERVICES |
| TECO TAMPA ELECTRIC ACH | 5/7/2026 | 050726-8520-ACH | \$480.47 | | | UTILITY SERVICES |
| TECO TAMPA ELECTRIC ACH | 5/7/2026 | 050726-7513-ACH | \$89.28 | | | UTILITY SERVICES |
| TECO TAMPA ELECTRIC ACH | 5/7/2026 | 050726-7729-ACH | \$2,650.86 | | \$3,678.34 | UTILITY SERVICES |
| Utilities Subtotal | | | \$4,028.20 | | | |
| Regular Services | | | | | | |
| ADP, Inc. | 4/3/2026 | 040326-1870-ACH | \$35.60 | | | PAYROLL PROCESSING FEE |

SUMMIT AT FERN HILL CDD
Summary of Operations and Maintenance Invoices

| Vendor | Invoice Date | Invoice/Account Number | Amount | Invoice Total | Vendor Total | Comments/Description |
|-------------------------------------|--------------|------------------------|--------------------|---------------|--------------|--|
| ADP, Inc. | 5/1/2026 | 050126-1870-ACH | \$38.20 | | \$73.80 | PAYROLL PROCESSING FEE |
| FRONTIER ACH | 5/16/2026 | 051626-6205-ACH | \$174.53 | | | MISC SERVICES |
| SchoolStatus, LLC | 5/1/2026 | INV-SS-6569 | \$1,613.00 | | | WEBSITE/COMPLIANCE SERVICES |
| STRALEY ROBIN VERICKER | 5/15/2026 | 28460 | \$915.00 | | | Legal Service Through 4/30/26 |
| Regular Services Subtotal | | | \$2,776.33 | | | |
| Additional Services | | | | | | |
| INFRAMARK LLC | 5/11/2026 | 1166878 | \$150.00 | | | Playground Graffiti Removal |
| PINE LAKE SERVICES LLC | 5/21/2026 | 10049 | \$3,197.21 | | | Repairs found during April 2026 irrigation inspection. |
| Additional Services Subtotal | | | \$3,347.21 | | | |
| TOTAL | | | \$28,384.99 | | | |



Affordable Lock & Security Solutions
 1-888-999-LOCK (5625)
 www.affordablelock.com

Licenses: EG13000564 HCLOC14001

Please Remit Payments To:
 PO Box 31261
 Tampa, FL 33631-3261

BILL TO

Summit At Fern Hill
 10340 Boggy Moss Drive
 Riverview, FL 33578 USA

| | |
|----------------|---------------------|
| INVOICE | INVOICE DATE |
| 308247758 | Apr 01, 2026 |

JOB ADDRESS

Summit At Fern Hill
 10340 Boggy Moss Drive
 Riverview, FL 33578 USA

Billing Date: 4/1/2026
Payment Term: NET 10
Due Date: 4/11/2026

| TASK | DESCRIPTION | QTY | PRICE | TOTAL |
|--------------|--|------|---------|----------|
| BRI-STD-PLAN | Brivo Access Standard Edition - Base Monthly Data Plan - Per Month - Per Account - (Door Subscriptions Not Included) Includes Access Edition Features, 10 Administrators, And 5 Mobile Passes | 1.00 | \$10.00 | \$10.00 |
| BRI-SA 2 | Brivo Standard Access Monthly Service - 4 Doors Or More - Per Month Per Door <i>Includes A Service Agreement*</i> | 6.00 | \$29.00 | \$174.00 |

- Lifetime Warranty On All Installed Hardware *
- Free Software Updates *
- Annual System Check *
- Internet Required
- Minimum 36 Months Required - After 36 Months, Service Is Required To Access The System And Make System Updates*
- Autopay Required *

** Terms And Conditions Detailed In Service Agreement Contract*

| | |
|--------------------|-----------------|
| SUB-TOTAL | \$184.00 |
| TAX 0% | \$0.00 |
| TOTAL DUE | \$184.00 |
| BALANCE DUE | \$184.00 |

Thank You For Choosing Affordable Lock & Security

Please Ask About Other Services We Offer:

- * Locksmith Services
- * High-Security Locks
- * Key card Access Control Systems
- * Security Cameras
- * Automatic Door Operators
- * Safes, Alarms, Doors, and More...

NOTE: A late charge of 1.5% per month (APR 18%) will be charged if not paid within the terms stated above

NOTE: Invoices over \$2,500 paid by credit card will be charged a 4% fee

Warranty Policy: 30 Days Labor and Manufacturer Warranty on Material

CUSTOMER AUTHORIZATION

This invoice is agreed and acknowledged. Payment is due upon receipt.

Sign here

Date

CUSTOMER ACKNOWLEDGEMENT

I find and agree that all work performed by Affordable Lock & Security 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.

Sign here

Date



SUMMIT AT FERN HILL CDD

Account Number:
813-741-2379-121620-5

Billing Date:
Apr 16, 2026
Billing Period:
Apr 16 - May 15, 2026



PIN:
1485

Hi SUMMIT AT FERN HILL CDD,

Thank-you for choosing Frontier, a Verizon Company. Have questions about your bill? Visit us at frontier.com/billing to learn more.

Total balance
\$174.53
Auto Pay is scheduled
May 11

Bill history

| | |
|---------------------------------------|-----------|
| Previous balance | \$174.58 |
| Payment received by Apr 16, thank you | -\$174.58 |

Service summary

| | Previous month | Current month |
|-----------------------|-----------------|-----------------|
| Internet | \$150.99 | \$150.99 |
| Phone | \$13.50 | \$13.50 |
| Other | \$4.50 | \$4.50 |
| Taxes and Fees | \$5.59 | ↓\$5.54 |
| Total services | \$174.58 | \$174.53 |
| Total balance | | \$174.53 |

Manage your account, payments, and services anytime, anywhere with the MyFrontier app. Download your free app today. To learn more visit frontier.com/myfrontierapp

Earn more. Get started with a business referral and earn up to \$325 per referral. Learn more: <https://www.businessreferralrewards.com>



P.O. Box 211579
Eagan, MN 55121-2879

6790 0107 DY RP 16 04172026 NNNNNN 01 000807 0003

You are all set with Auto Pay! To review your account, go to frontier.com or the MyFrontier app.

SUMMIT AT FERN HILL CDD
2005 PAN AM CIR STE 300
TAMPA FL 33607-6008



094002&13741237912162000000000000000174535



SUMMIT AT FERN HILL CDD Account Number:
813-741-2379-121620-5

Billing Date:
Apr 16, 2026

PIN:
1485

Billing Period:
Apr 16 - May 15, 2026

Don't let an unexpected outage stop your business. Get Frontier Internet Backup to keep your critical systems running. Visit: business.frontier.com/internet-backup

| | | |
|------------------------|---|---------------------|
| Internet | | |
| Monthly Charges | | |
| 04.16-05.15 | Business Fiber Internet 500 1 Usable Static IP Address | \$125.99 \$25.00 |
| Internet Total | | \$150.99 |

If your bill reflects that you owe a Balance Forward, you must make a payment immediately in order to avoid collection activities. You must pay a minimum of \$19.04 by your due date to avoid disconnection of your local service. All other charges should be paid by your due date to keep your account current.



| | | |
|------------------------|---|----------------------------|
| Phone | | |
| Monthly Charges | | |
| 04.16-05.15 | Frontier Roadwork Recovery Surcharge Federal Subscriber Line Charge - Bus Access Recovery Charge-Business | \$4.50 \$6.50 \$2.50 |
| Phone Total | | \$13.50 |

| | | |
|----------------------------|------------------|---------------|
| Other Charges | | |
| Monthly Charges | | |
| 04.16-05.15 | Printed Bill Fee | \$4.50 |
| Other Charges Total | | \$4.50 |

| | | |
|-----------------------------|--------------------------------------|---------------|
| Taxes and Fees | | |
| | Federal USF Recovery Charge | \$3.34 |
| | Federal Excise Tax | \$0.42 |
| | Federal Taxes | \$3.76 |
| | FL State Communications Services Tax | \$0.83 |
| | County Communications Services Tax | \$0.81 |
| | FL State Gross Receipts Tax | \$0.11 |
| | FL State Gross Receipts Tax | \$0.03 |
| | State Taxes | \$1.78 |
| Taxes and Fees Total | | \$5.54 |

Total current month charges \$174.53



SUMMIT AT FERN HILL CDD Account Number:
813-741-2379-121620-5
PIN:
1485

Billing Date:
Apr 16, 2026
Billing Period:
Apr 16 - May 15, 2026





INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#

178468

DATE

5/1/2026

BILL TO

Summit at Fern Hill CDD
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

CUSTOMER ID

C2291

NET TERMS

Due On Receipt

PO#**DUE DATE**

5/1/2026

Services provided for the Month of: May 2026

| DESCRIPTION | QTY | UOM | RATE | MARKUP | AMOUNT |
|-----------------------------------|-----|-----|----------|--------|-----------------|
| Dissemination/Disclosure Services | 1 | Ea | 735.00 | | 735.00 |
| District Management | 1 | Ea | 1,916.67 | | 1,916.67 |
| Field Management | 1 | Ea | 1,000.00 | | 1,000.00 |
| Subtotal | | | | | 3,651.67 |

| | |
|------------------|------------|
| Subtotal | \$3,651.67 |
| Tax | \$0.00 |
| Total Due | \$3,651.67 |

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.



Inframark, LLC
2002 West Grand Parkway North, Suite 100
Katy, Texas 77449
(281) 578-4200

| | |
|-------------------------|--|
| Client ID Number | |
|-------------------------|--|

| | |
|-----------------------|-----------------|
| Invoice Number | 1166795 |
| Invoice Date | 5/6/2026 |
| Due Date | 6/5/2026 |

To: Summit at Fern Hill CDD
2005 Pan Am Cir Ste 300

Tampa, FL 33607-6008

| Service Description | Total |
|-----------------------------|-------------------|
| Maintenance Services | \$1,250.00 |

| | |
|------------------|-------------------|
| Subtotal | \$1,250.00 |
| Sales Tax | \$0.00 |
| Total | \$1,250.00 |

Please Pay This Amount

Remit To: Inframark, LLC, P.O. Box 733778, Dallas, Texas 75373-3778

To pay by Credit Card, contact us at 281-578-4299, 9:00am - 5:30pm EST, Mon - Fri. 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 Project ID and the Invoice Number on the check stub of your payment.

| Work Type / Sub Category | Date Complete | WO Number | Address | Task Details | Equipment Costs | Labor Costs | Materials/Other Service Costs | Sales Tax Total | Total Costs | B/C |
|--------------------------------|---------------|-----------|----------------------|---|-----------------|---------------|-------------------------------|-----------------|-------------------|-----|
| IMS Billable Work Order | | | | | | | | | | |
| General Maintenance & Repairs | | | | | | | | | | |
| | 5/4/2026 | 4542538 | SFHCCD District Area | Pool Maintenance; Monthly Pool Service-May 2026 | \$0.00 | \$0.00 | \$1,250.00 | \$0.00 | \$1,250.00 | N |
| | | | | General Maintenance & Repairs Total | \$0.00 | \$0.00 | \$1,250.00 | \$0.00 | \$1,250.00 | |
| | | | | BWO Total | \$0.00 | \$0.00 | \$1,250.00 | \$0.00 | \$1,250.00 | |
| | | | | Invoice Total | \$0.00 | \$0.00 | \$1,250.00 | \$0.00 | \$1,250.00 | |



12980 Tarpon Springs Road
Odessa, FL 33556

pinelakellc.com

INVOICE

| Date | Invoice No. |
|----------|-------------|
| 05/01/26 | 9934 |
| Terms | Due Date |
| Net 30 | 05/31/26 |

| BILL TO |
|--|
| Jason Liggett Inframark 2005 Pan Am Circle Suite 300 Tampa, FL 33607 |

| PROPERTY |
|--|
| Summit at Fern Hill CDD 10340 Boggy Moss Drive Riverview, FL 33578 |

| Amount Due | Enclosed |
|------------|----------|
| \$6,587.92 | |

Please detach top portion and return with your payment.

| QTY | ITEM | UNIT PRICE | EXT PRICE | SALES TAX | LINE TOTAL |
|-----|---|------------|-------------------|---------------|-------------------|
| | #6790 - Summit at Fern Hill CDD Maintenance Proposal 9.12.25 May 2026 | | \$6,587.92 | \$0.00 | \$6,587.92 |
| | Total | | \$6,587.92 | \$0.00 | \$6,587.92 |



Affordable Lock & Security Solutions
 1-888-999-LOCK (5625)
 www.affordablelock.com

Licenses: EG13000564 HCLOC14001

Please Remit Payments To:
 PO Box 31261
 Tampa, FL 33631-3261

BILL TO

Summit At Fern Hill
 10340 Boggy Moss Drive
 Riverview, FL 33578 USA

| | |
|-----------------------------|-------------------------------------|
| INVOICE 310535327 | INVOICE DATE May 01, 2026 |
|-----------------------------|-------------------------------------|

JOB ADDRESS

Summit At Fern Hill
 10340 Boggy Moss Drive
 Riverview, FL 33578 USA

Billing Date: 5/1/2026
Payment Term: NET 10
Due Date: 5/11/2026

| TASK | DESCRIPTION | QTY | PRICE | TOTAL |
|--------------|--|------|---------|----------|
| BRI-STD-PLAN | Brivo Access Standard Edition - Base Monthly Data Plan - Per Month - Per Account - (Door Subscriptions Not Included) Includes Access Edition Features, 10 Administrators, And 5 Mobile Passes | 1.00 | \$10.00 | \$10.00 |
| BRI-SA 2 | Brivo Standard Access Monthly Service - 4 Doors Or More - Per Month Per Door <i>Includes A Service Agreement*</i> | 6.00 | \$29.00 | \$174.00 |

- Lifetime Warranty On All Installed Hardware *
- Free Software Updates *
- Annual System Check *
- Internet Required
- Minimum 36 Months Required - After 36 Months, Service Is Required To Access The System And Make System Updates*
- Autopay Required*

** Terms And Conditions Detailed In Service Agreement Contract*

| | |
|--------------------|-----------------|
| SUB-TOTAL | \$184.00 |
| TAX 0% | \$0.00 |
| TOTAL DUE | \$184.00 |
| BALANCE DUE | \$184.00 |

Thank You For Choosing Affordable Lock & Security

Please Ask About Other Services We Offer:

- * Locksmith Services
- * High-Security Locks
- * Key card Access Control Systems
- * Security Cameras
- * Automatic Door Operators
- * Safes, Alarms, Doors, and More...

NOTE: A late charge of 1.5% per month (APR 18%) will be charged if not paid within the terms stated above

NOTE: Invoices over \$2,500 paid by credit card will be charged a 4% fee

Warranty Policy: 30 Days Labor and Manufacturer Warranty on Material

CUSTOMER AUTHORIZATION

This invoice is agreed and acknowledged. Payment is due upon receipt.

Sign here

Date

CUSTOMER ACKNOWLEDGEMENT

I find and agree that all work performed by Affordable Lock & Security 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.

Sign here

Date



12980 Tarpon Springs Road
Odessa, FL 33556

pinelakellc.com

INVOICE

| Date | Invoice No. |
|----------|-------------|
| 05/14/26 | 10013 |
| Terms | Due Date |
| Net 30 | 06/13/26 |

| BILL TO |
|--|
| Jason Liggett Inframark 2005 Pan Am Circle Suite 300 Tampa, FL 33607 |

| PROPERTY |
|--|
| Summit at Fern Hill CDD 10340 Boggy Moss Drive Riverview, FL 33578 |

| Amount Due | Enclosed |
|------------|----------|
| \$1,500.00 | |

Please detach top portion and return with your payment.

| QTY | ITEM | UNIT PRICE | EXT PRICE | SALES TAX | LINE TOTAL |
|-----|------|------------|------------|-----------|------------|
| | | | \$1,500.00 | \$0.00 | \$1,500.00 |

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.

Remove 1 Dead Red Maple Tree located at Old cone grove road.

NOTE: this is only flush cut

| | | | | | |
|--------------|-------------------------------|--|-------------------|---------------|-------------------|
| | <i>Red maple Tree Removal</i> | | \$1,500.00 | \$0.00 | \$1,500.00 |
| Total | | | \$1,500.00 | \$0.00 | \$1,500.00 |



MK-WI-S300 GCFS
1555 N. Rivercenter Drive, Suite 300
Milwaukee, WI 53212

8158709



000001017 02 SP 106481842630443 S

Summit At Fern Hill CDD
ATTN Brian Lamb
2005 Pan AM Circle Ste 300
Tampa, FL 33607
United States





Corporate Trust Services
 EP-MN-WN3L
 60 Livingston Ave.
 St. Paul, MN 55107

Invoice Number: 8158709
 Account Number: 224531000
 Invoice Date: 04/24/2026
 Direct Inquiries To: Duffy, Leanne M
 Phone: (407)-835-3807

Summit At Fern Hill CDD
 ATTN Brian Lamb
 2005 Pan AM Circle Ste 300
 Tampa, FL 33607
 United States

SUMMIT AT FERN HILL SERIES 2018

The following is a statement of transactions pertaining to your account. For further information, please review the attached.

STATEMENT SUMMARY

PLEASE REMIT BOTTOM COUPON PORTION OF THIS PAGE WITH CHECK PAYMENT OF INVOICE.

TOTAL AMOUNT DUE

\$4,256.13

All invoices are due upon receipt.

Please detach at perforation and return bottom portion of the statement with your check, payable to U.S. Bank.

SUMMIT AT FERN HILL SERIES 2018

| | |
|----------------------|-----------------|
| Invoice Number: | 8158709 |
| Account Number: | 224531000 |
| Current Due: | \$4,256.13 |
| Direct Inquiries To: | Duffy, Leanne M |
| Phone: | (407)-835-3807 |

Wire Instructions:

U.S. Bank
 ABA # 091000022
 Acct # 1-801-5013-5135
 Trust Acct # 224531000
 Invoice # 8158709
 Attn: Fee Dept St. Paul

Please mail payments to:

U.S. Bank
 CM-9690
 PO BOX 70870
 St. Paul, MN 55170-9690





Corporate Trust Services
EP-MN-WN3L
60 Livingston Ave.
St. Paul, MN 55107

Invoice Number: 8158709
Invoice Date: 04/24/2026
Account Number: 224531000
Direct Inquiries To: Duffy, Leanne M
Phone: (407)-835-3807

SUMMIT AT FERN HILL SERIES 2018

Accounts Included 224531000 224531001 224531002 224531003 224531004 224531005
In This Relationship:

CURRENT CHARGES SUMMARIZED FOR ENTIRE RELATIONSHIP

| Detail of Current Charges | Volume | Rate | Portion of Year | Total Fees |
|--|----------|----------|-----------------|-------------------|
| 04200 Trustee | 1.00 | 3,950.00 | 100.00% | \$3,950.00 |
| Subtotal Administration Fees - In Advance 04/01/2026 - 03/31/2027 | | | | \$3,950.00 |
| Incidental Expenses 04/01/2026 to 03/31/2027 | 3,950.00 | 0.0775 | | \$306.13 |
| Subtotal Incidental Expenses | | | | \$306.13 |
| TOTAL AMOUNT DUE | | | | \$4,256.13 |





Hillsborough County Florida

S-Page 1 of 3

| CUSTOMER NAME | ACCOUNT NUMBER | BILL DATE | DUE DATE |
|---------------------|----------------|------------|------------|
| SUMMIT AT FERN HILL | 6440260149 | 04/14/2026 | 05/05/2026 |

Summary of Account Charges

| | |
|--------------------------|-----------------|
| Previous Balance | \$375.42 |
| Net Payments - Thank You | \$-375.42 |
| Bill Adjustments | \$1.25 |
| Total Account Charges | \$348.61 |

| | |
|-------------------|-----------------|
| AMOUNT DUE | \$349.86 |
|-------------------|-----------------|

Important Message

Effective 6/1/2026, AutoPay drafts will be updated from 7 days after bill issue to occurring on the bill due date. No action is required to maintain your enrollment. If you are not currently enrolled, you can sign up at <https://www.govone.com/waterbill/>

This is your summary of charges. Detailed charges by premise are listed on the following page(s)



Hillsborough County Florida

Make checks payable to: **BOCC**

ACCOUNT NUMBER: **6440260149**



| | | | |
|---|--|--|--|
| ELECTRONIC PAYMENTS BY CHECK OR | | | |
| Automated Payment Line: (813) 307-1000 | | | |
| Internet Payments: HCFL.gov/WaterBill | | | |
| Additional Information: HCFL.gov/Water | | | |

THANK YOU!



SUMMIT AT FERN HILL
2005 PAN AM CIRCLE SUITE 300
TAMPA FL 33607-6008

1,892 0

| | |
|--|------------|
| DUE DATE | 05/05/2026 |
| Auto Pay Scheduled DO NOT PAY | |



0064402601492 00000349860



Hillsborough County Florida

| CUSTOMER NAME | ACCOUNT NUMBER | BILL DATE | DUE DATE |
|---------------------|----------------|------------|------------|
| SUMMIT AT FERN HILL | 6440260149 | 04/14/2026 | 05/05/2026 |

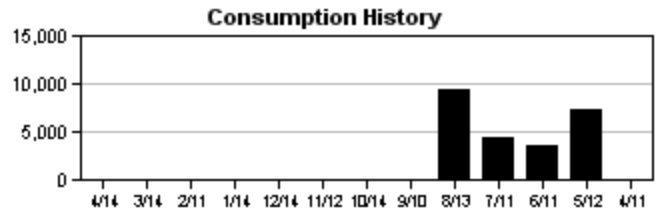
Service Address: 10415 FAIRY MOSS LN (IRRIGATION COMMON AREA)

S-Page 2 of 3

| METER NUMBER | PREVIOUS DATE | PREVIOUS READ | PRESENT DATE | PRESENT READ | CONSUMPTION | READ TYPE | METER DESCRIPTION |
|--------------|---------------|---------------|--------------|--------------|-------------|-----------|-------------------|
| 703769950 | 03/14/2026 | 20004 | 04/14/2026 | 20004 | 0 GAL | ACTUAL | WATER |

Service Address Charges

| | |
|--------------------------------------|----------------|
| Customer Service Charge | \$6.54 |
| Water Base Charge | \$30.96 |
| Total Service Address Charges | \$37.50 |



Hillsborough County Florida

| CUSTOMER NAME | ACCOUNT NUMBER | BILL DATE | DUE DATE |
|---------------------|----------------|------------|------------|
| SUMMIT AT FERN HILL | 6440260149 | 04/14/2026 | 05/05/2026 |

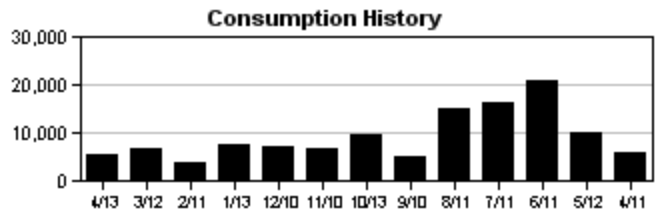
Service Address: 10340 BOGGY MOSS DR

S-Page 2 of 3

| METER NUMBER | PREVIOUS DATE | PREVIOUS READ | PRESENT DATE | PRESENT READ | CONSUMPTION | READ TYPE | METER DESCRIPTION |
|--------------|---------------|---------------|--------------|--------------|-------------|-----------|-------------------|
| 53708598 | 03/12/2026 | 26454 | 04/13/2026 | 26509 | 5500 GAL | ACTUAL | WATER |

Service Address Charges

| | |
|--------------------------------------|-----------------|
| Customer Service Charge | \$6.54 |
| Purchase Water Pass-Thru | \$16.61 |
| Water Base Charge | \$38.02 |
| Water Usage Charge | \$6.16 |
| Sewer Base Charge | \$111.73 |
| Sewer Usage Charge | \$38.89 |
| Total Service Address Charges | \$217.95 |





Hillsborough County Florida

| CUSTOMER NAME | ACCOUNT NUMBER | BILL DATE | DUE DATE |
|---------------------|----------------|------------|------------|
| SUMMIT AT FERN HILL | 6440260149 | 04/14/2026 | 05/05/2026 |

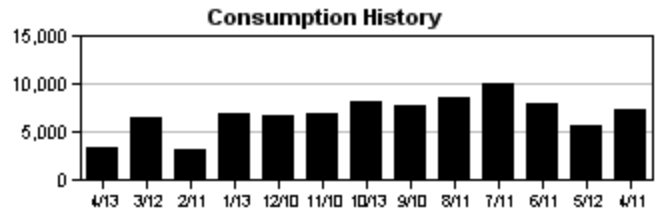
Service Address: 10250 STRAWBERRY TETRA DR (COMM IRRIG MTR)

S-Page 3 of 3

| METER NUMBER | PREVIOUS DATE | PREVIOUS READ | PRESENT DATE | PRESENT READ | CONSUMPTION | READ TYPE | METER DESCRIPTION |
|--------------|---------------|---------------|--------------|--------------|-------------|-----------|-------------------|
| 38576158 | 03/12/2026 | 16893 | 04/13/2026 | 16926 | 3300 GAL | ACTUAL | WATER |

Service Address Charges

| | |
|--------------------------------------|----------------|
| Customer Service Charge | \$6.54 |
| Purchase Water Pass-Thru | \$9.97 |
| Water Base Charge | \$52.83 |
| Water Usage Charge | \$3.70 |
| Late Payment Charge | \$0.19 |
| Total Service Address Charges | \$73.23 |



Hillsborough County Florida

| CUSTOMER NAME | ACCOUNT NUMBER | BILL DATE | DUE DATE |
|---------------------|----------------|------------|------------|
| SUMMIT AT FERN HILL | 6440260149 | 04/14/2026 | 05/05/2026 |

Service Address: 10636 FERN HILL DR

S-Page 3 of 3

| METER NUMBER | PREVIOUS DATE | PREVIOUS READ | PRESENT DATE | PRESENT READ | CONSUMPTION | READ TYPE | METER DESCRIPTION |
|--------------|---------------|---------------|--------------|--------------|-------------|-----------|-------------------|
| 54272591 | 03/16/2026 | 0 | 04/13/2026 | 0 | 0 GAL | ACTUAL | WATER |

Service Address Charges

| | |
|--------------------------------------|----------------|
| Customer Service Charge | \$6.54 |
| Water Base Charge | \$13.58 |
| Late Payment Charge | \$1.06 |
| Total Service Address Charges | \$21.18 |





SUMMIT AT FERN HILL CCD
 10340 BOGGY MOSS DR
 RIVERVIEW, FL 33578-9502

Statement Date: May 07, 2026

Amount Due: \$457.73

Due Date: May 28, 2026

Account #: 211000167901

DO NOT PAY. Your account will be drafted on May 28, 2026

Your Energy Insight

Your average daily kWh used was **8.43% higher** than the same period last year.

Your average daily kWh used was **76.47% higher** than it was in your previous period.



Scan here to view your account online.



TampaElectric.com/PowerLineSafety

Account Summary

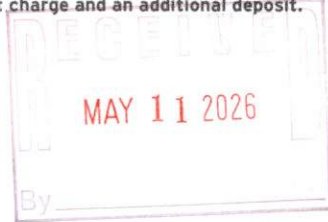
Current Service Period: April 02, 2026 - May 01, 2026

Previous Amount Due \$258.87
 Payment(s) Received Since Last Statement -\$258.87

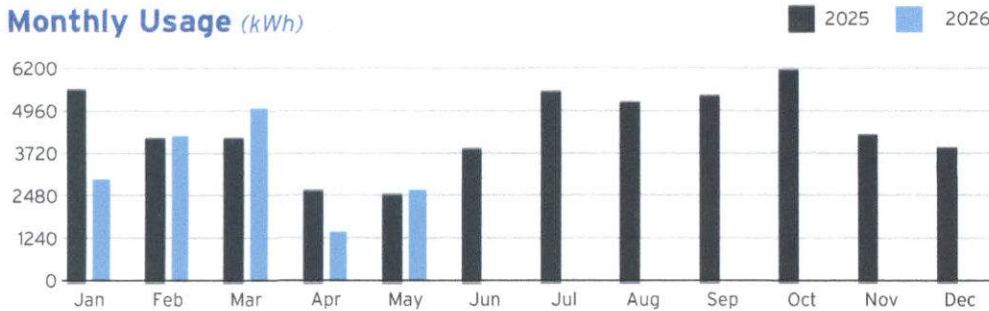
Current Month's Charges \$457.73

Amount Due by May 28, 2026 \$457.73

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



Monthly Usage (kWh)



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



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

Account #: 211000167901

Due Date: May 28, 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.

Amount Due: \$457.73

Payment Amount: \$ _____

636569788271

Your account will be drafted on May 28, 2026

SUMMIT AT FERN HILL CCD
 2005 PAN AM CIRCLE SUITE 300
 TAMPA, FL 33607

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.

0000053-000547-Page 11 of 18



Service For:
 10340 BOGGY MOSS DR
 RIVERVIEW, FL 33578-9502

Account #: 211000167901
Statement Date: May 07, 2026
Charges Due: May 28, 2026

Meter Read

Service Period: Apr 02, 2026 - May 01, 2026

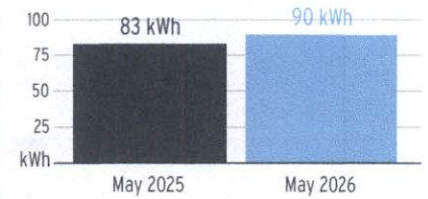
Rate Schedule: General Service - Non Demand

| Meter Number | Read Date | Current Reading | - Previous Reading | = Total Used | Multiplier | Billing Period |
|--------------|------------|-----------------|--------------------|--------------|------------|----------------|
| 1000503846 | 05/01/2026 | 29,009 | 26,314 | 2,695 kWh | 1 | 30 Days |

Charge Details

| Electric Charges | | |
|-----------------------------------|---------------------------|-----------------|
| Daily Basic Service Charge | 30 days @ \$0.66000 | \$19.80 |
| Energy Charge | 2,695 kWh @ \$0.09202/kWh | \$247.99 |
| Fuel Charge | 2,695 kWh @ \$0.03516/kWh | \$94.76 |
| Storm Protection Charge | 2,695 kWh @ \$0.00568/kWh | \$15.31 |
| Clean Energy Transition Mechanism | 2,695 kWh @ \$0.00418/kWh | \$11.27 |
| Storm Surcharge | 2,695 kWh @ \$0.02121/kWh | \$57.16 |
| Florida Gross Receipt Tax | | \$11.44 |
| Electric Service Cost | | \$457.73 |

Avg kWh Used Per Day



Important Messages

Be Prepared This Storm Season
 Visit FloridaDisaster.org or your county's emergency management website for emergency plans, evacuation and flood zones, emergency shelter locations, government alerts, flood insurance, property protection and more.

Quarterly Fuel Source Update
 Tampa Electric's fuel mix for the 12-month period ending March 2026 includes 78% natural gas, 12% solar, 10% purchased power and 0% coal.

Total Current Month's Charges \$457.73

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

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.

00000053-0000547-Page 12 of 18



SUMMIT AT FERN HILL CCD
FERN HILL 2 CONE GROVE RD, LIGHTS
RIVERVIEW, FL 33578

Statement Date: May 07, 2026

Amount Due: \$480.47

Due Date: May 28, 2026

Account #: 221007748520

DO NOT PAY. Your account will be drafted on May 28, 2026

Account Summary

Current Service Period: April 02, 2026 - May 01, 2026

Previous Amount Due \$480.47
Payment(s) Received Since Last Statement -\$480.47

Current Month's Charges \$480.47

Amount Due by May 28, 2026 \$480.47

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



Scan here to view your account online.



DON'T TOUCH DOWNED POWER LINES OR POLES.

Assume downed power lines and poles are energized, stay away, call 911, then call us at 877-588-1010.



TampaElectric.com/PowerLineSafety

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



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

Account #: 221007748520

Due Date: May 28, 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.

Amount Due: \$480.47

Payment Amount: \$ _____

664964668570

Your account will be drafted on May 28, 2026

SUMMIT AT FERN HILL CCD
2005 PAN AM CIRCLE SUITE 300
TAMPA, FL 33607

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.

0000053-000549-Page 15 of 18



Service For:
 FERN HILL 2 CONE GROVE RD
 LIGHTS, RIVERVIEW, FL 33578

Account #: 221007748520
Statement Date: May 07, 2026
Charges Due: May 28, 2026

Service Period: Apr 02, 2026 - May 01, 2026

Rate Schedule: Lighting Service

Charge Details

| | | |
|---|-------------------------|-----------------|
| ⚡ Electric Charges | | |
| Lighting Service Items LS-1 (Bright Choices) for 30 days | | |
| Lighting Energy Charge | 176 kWh @ \$0.03411/kWh | \$6.00 |
| Fixture & Maintenance Charge | 11 Fixtures | \$103.18 |
| Lighting Pole / Wire | 11 Poles | \$361.57 |
| Lighting Fuel Charge | 176 kWh @ \$0.03452/kWh | \$6.08 |
| Storm Protection Charge | 176 kWh @ \$0.00574/kWh | \$1.01 |
| Clean Energy Transition Mechanism | 176 kWh @ \$0.00043/kWh | \$0.08 |
| Storm Surcharge | 176 kWh @ \$0.01230/kWh | \$2.16 |
| Florida Gross Receipt Tax | | \$0.39 |
| Lighting Charges | | \$480.47 |

Total Current Month's Charges \$480.47

Important Messages

Be Prepared This Storm Season
 Visit FloridaDisaster.org or your county's emergency management website for emergency plans, evacuation and flood zones, emergency shelter locations, government alerts, flood insurance, property protection and more.

Quarterly Fuel Source Update
 Tampa Electric's fuel mix for the 12-month period ending March 2026 includes 78% natural gas, 12% solar, 10% purchased power and 0% coal.

0000053-0000548-Page 16 of 18

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.
- 

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

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

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SUMMIT AT FERN HILL CCD
 SUMMIT AT FERN HILL CDD
 10636 FERN HILL DR WL
 RIVERVIEW, FL 33578-0000

Statement Date: May 07, 2026

Amount Due: \$89.28

Due Date: May 28, 2026

Account #: 211000167513

DO NOT PAY. Your account will be drafted on May 28, 2026

Your Energy Insight

Your average daily kWh used was **33.33% lower** than the same period last year.

Your average daily kWh used was **17.65% lower** than it was in your previous period.



Scan here to view your account online.

DON'T TOUCH DOWNED POWER LINES OR POLES.

Assume downed power lines and poles are energized, stay away, call 911, then call us at 877-588-1010.

TampaElectric.com/PowerLineSafety



Account Summary

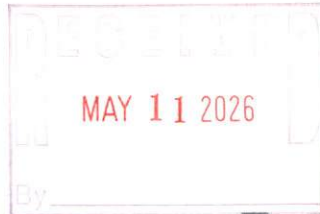
Current Service Period: April 02, 2026 - May 01, 2026

Previous Amount Due \$98.68
 Payment(s) Received Since Last Statement -\$98.68

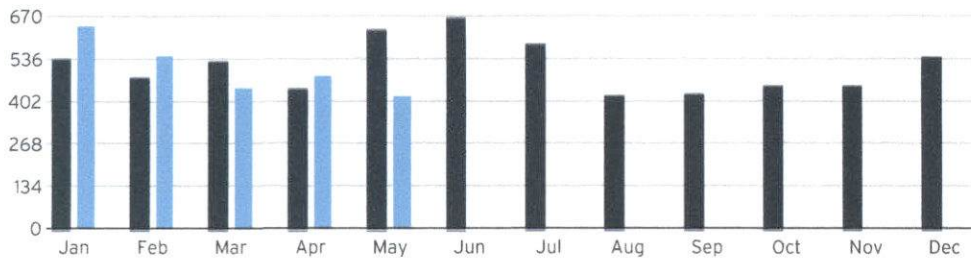
Current Month's Charges \$89.28

Amount Due by May 28, 2026 \$89.28

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



Monthly Usage (kWh)



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



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

Account #: 211000167513

Due Date: May 28, 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.

Amount Due: \$89.28

Payment Amount: \$ _____

636569788269

Your account will be drafted on May 28, 2026

SUMMIT AT FERN HILL CCD
 SUMMIT AT FERN HILL CDD
 2005 PAN AM CIRCLE SUITE 300
 TAMPA, FL 33607-6008

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.

0000053-0000543-Page 3 of 18



Service For:
10636 FERN HILL DR WL
RIVERVIEW, FL 33578-0000

Account #: 211000167513
Statement Date: May 07, 2026
Charges Due: May 28, 2026

Meter Read

Service Period: Apr 02, 2026 - May 01, 2026

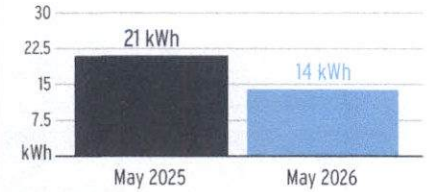
Rate Schedule: General Service - Non Demand

| Meter Number | Read Date | Current Reading | - Previous Reading | = Total Used | Multiplier | Billing Period |
|--------------|------------|-----------------|--------------------|--------------|------------|----------------|
| 1000853014 | 05/01/2026 | 3,123 | 2,698 | 425 kWh | 1 | 30 Days |

Charge Details

| Electric Charges | | |
|-----------------------------------|-------------------------|----------------|
| Daily Basic Service Charge | 30 days @ \$0.66000 | \$19.80 |
| Energy Charge | 425 kWh @ \$0.09202/kWh | \$39.11 |
| Fuel Charge | 425 kWh @ \$0.03516/kWh | \$14.94 |
| Storm Protection Charge | 425 kWh @ \$0.00568/kWh | \$2.41 |
| Clean Energy Transition Mechanism | 425 kWh @ \$0.00418/kWh | \$1.78 |
| Storm Surcharge | 425 kWh @ \$0.02121/kWh | \$9.01 |
| Florida Gross Receipt Tax | | \$2.23 |
| Electric Service Cost | | \$89.28 |

Avg kWh Used Per Day



Important Messages

Be Prepared This Storm Season
Visit FloridaDisaster.org or your county's emergency management website for emergency plans, evacuation and flood zones, emergency shelter locations, government alerts, flood insurance, property protection and more.

Quarterly Fuel Source Update
Tampa Electric's fuel mix for the 12-month period ending March 2026 includes 78% natural gas, 12% solar, 10% purchased power and 0% coal.

Total Current Month's Charges \$89.28

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

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

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00000053-0000543-Page 4 of 18



SUMMIT AT FERN HILL CCD
 SUMMIT AT FERN HILL CDD
 FERN HL, PH 1A
 RIVERVIEW, FL 33578-0000

Statement Date: May 07, 2026

Amount Due: **\$2,650.86**

Due Date: May 28, 2026

Account #: 211000167729

DO NOT PAY. Your account will be drafted on May 28, 2026

Account Summary

Current Service Period: April 02, 2026 - May 01, 2026

| | |
|--|-------------|
| Previous Amount Due | \$2,650.86 |
| Payment(s) Received Since Last Statement | -\$2,650.86 |

| | |
|--------------------------------|-------------------|
| Current Month's Charges | \$2,650.86 |
|--------------------------------|-------------------|

| | |
|-----------------------------------|-------------------|
| Amount Due by May 28, 2026 | \$2,650.86 |
|-----------------------------------|-------------------|

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



Scan here to view your account online.



DON'T TOUCH DOWNED POWER LINES OR POLES.

Assume downed power lines and poles are energized, stay away, call 911, then call us at 877-588-1010.



TampaElectric.com/PowerLineSafety

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



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

Account #: 211000167729

Due Date: May 28, 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.

Amount Due: **\$2,650.86**

Payment Amount: \$ _____

636569788270

Your account will be drafted on May 28, 2026

SUMMIT AT FERN HILL CCD
 SUMMIT AT FERN HILL CDD
 2005 PAN AM CIRCLE SUITE 300
 TAMPA, FL 33607

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.

00000053-0000545-Page 7 of 18



Service For:
 FERN HL
 PH 1A, RIVERVIEW, FL 33578-0000

Account #: 211000167729
Statement Date: May 07, 2026
Charges Due: May 28, 2026

Service Period: Apr 02, 2026 - May 01, 2026

Rate Schedule: Lighting Service

Charge Details

Important Messages

| Electric Charges | | |
|---|--------------------------|-------------------|
| Lighting Service Items LS-1 (Bright Choices) for 30 days | | |
| Lighting Energy Charge | 1084 kWh @ \$0.03411/kWh | \$36.98 |
| Fixture & Maintenance Charge | 57 Fixtures | \$680.43 |
| Lighting Pole / Wire | 57 Poles | \$1873.59 |
| Lighting Fuel Charge | 1084 kWh @ \$0.03452/kWh | \$37.42 |
| Storm Protection Charge | 1084 kWh @ \$0.00574/kWh | \$6.22 |
| Clean Energy Transition Mechanism | 1084 kWh @ \$0.00043/kWh | \$0.47 |
| Storm Surcharge | 1084 kWh @ \$0.01230/kWh | \$13.33 |
| Florida Gross Receipt Tax | | \$2.42 |
| Lighting Charges | | \$2,650.86 |

Be Prepared This Storm Season
 Visit FloridaDisaster.org or your county's emergency management website for emergency plans, evacuation and flood zones, emergency shelter locations, government alerts, flood insurance, property protection and more.

Quarterly Fuel Source Update
 Tampa Electric's fuel mix for the 12-month period ending March 2026 includes 78% natural gas, 12% solar, 10% purchased power and 0% coal.

Total Current Month's Charges **\$2,650.86**

0000063-0000545-Page 8 of 18

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

Contact Us

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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)
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- Power Outage:** 877-588-1010
- Energy-Saving Programs:** 813-275-3909

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ADP, Inc.
 PO Box 830272
 Philadelphia PA 19182-0272



ADVICE OF DEBIT

| | |
|----------------------------|------------------|
| Client Name | : INFRAMARK, LLC |
| Client Number | : 2991870 |
| Advice of Debit Number | : 717596251 |
| Advice of Debit Date | : 04/03/2026 |
| Advice of Debit Due Date | : 04/10/2026 |
| Total Debited This Invoice | : \$35.60 |



0006779 01 MB 0.672 01 TR 00027 R2BDDC11 000000



GREGORY SARKISSIAN
 SUMMIT AT FERN HILL CDD
 2005 PAN AM CIR
 STE 300
 TAMPA, FL 33607-6008

Inquiries

For Product/Service inquiries, please contact your Client Service Team.

CURRENT CHARGES

ADP PAYROLL SERVICES

| COMPANY CODE | QUANTITY | RATE | BASE | TOTAL CHARGES | TAX |
|--|----------|--------------|------|---------------|-----|
| 0062-10-3GE | | | | | |
| Processing Charges for Period Ending Date: 03/02/2026 | | | | | |
| Workforce Now Payroll Solution Bundle | 3 | \$2.60 each | | \$7.80 | |
| Includes: Enhanced Payroll | | | | | |
| Delivery | 1 | \$10.00 each | | \$10.00 | |
| Processing Charges for Period Ending Date: 03/16/2026 | | | | | |
| Workforce Now Payroll Solution Bundle | 3 | \$2.60 each | | \$7.80 | |
| Includes: Enhanced Payroll | | | | | |
| Delivery | 1 | \$10.00 each | | \$10.00 | |

TOTAL CHARGES FOR COMPANY CODE: 0062-10-3GE \$35.60

Total Debited \$35.60

WE APPRECIATE YOUR BUSINESS! - NO PAYMENT REQUIRED.

This amount will be processed for debit from your account # XXXXXXXXX3620 on 04/10/2026 or the next banking day. Please confirm the debit was completed with your banking institution to ensure the invoice is paid in full.



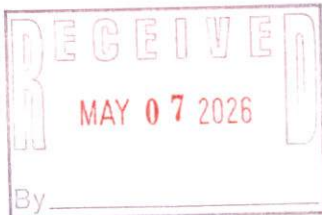
Always Designing for People®



ADP, Inc.
PO Box 830272
Philadelphia PA 19182-0272

ADVICE OF DEBIT

| | | |
|----------------------------|---|----------------|
| Client Name | : | INFRAMARK, LLC |
| Client Number | : | 2991870 |
| Advice of Debit Number | : | 720090000 |
| Advice of Debit Date | : | 05/01/2026 |
| Advice of Debit Due Date | : | 05/08/2026 |
| Total Debited This Invoice | : | \$38.20 |



0007253 01 MB 0.672 01 TR 00029 R2BDDC11 000000



GREGORY SARKISSIAN
SUMMIT AT FERN HILL CDD
2005 PAN AM CIR
STE 300
TAMPA, FL 33607-6008

i Inquiries

For Product/Service inquiries, please contact your Client Service Team.

CURRENT CHARGES

ADP PAYROLL SERVICES

| COMPANY CODE 0062-10-3GE | QUANTITY | RATE | BASE | TOTAL CHARGES | TAX |
|--|----------|--------------|------|---------------|-----|
| Processing Charges for Period Ending Date: 04/06/2026 | | | | | |
| Workforce Now Payroll Solution Bundle | 3 | \$2.60 each | | \$7.80 | |
| Includes: Enhanced Payroll | | | | | |
| Delivery | 1 | \$10.00 each | | \$10.00 | |
| Processing Charges for Period Ending Date: 04/20/2026 | | | | | |
| Workforce Now Payroll Solution Bundle | 4 | \$2.60 each | | \$10.40 | |
| Includes: Enhanced Payroll | | | | | |
| Delivery | 1 | \$10.00 each | | \$10.00 | |

TOTAL CHARGES FOR COMPANY CODE: 0062-10-3GE \$38.20

Total Debited \$38.20

WE APPRECIATE YOUR BUSINESS! - NO PAYMENT REQUIRED.

This amount will be processed for debit from your account # XXXXXXXXX3620 on 05/08/2026 or the next banking day. Please confirm the debit was completed with your banking institution to ensure the invoice is paid in full.



SUMMIT AT FERN HILL CDD Account Number:
813-741-2379-121620-5
 PIN:
1485

Page 1/4
 Billing Date:
May 16, 2026
 Billing Period:
May 16 - Jun 15, 2026

Hi SUMMIT AT FERN HILL CDD,

Thank-you for choosing Frontier, a Verizon Company. Have questions about your bill? Visit us at frontier.com/billing to learn more.

Bill history

| | |
|---------------------------------------|-----------|
| Previous balance | \$174.53 |
| Payment received by May 16, thank you | -\$174.53 |

Service summary

| | Previous month | Current month |
|-----------------------|-----------------|-----------------|
| Internet | \$150.99 | \$150.99 |
| Phone | \$13.50 | \$13.50 |
| Other | \$4.50 | \$4.50 |
| Taxes and Fees | \$5.54 | \$5.54 |
| Total services | \$174.53 | \$174.53 |
| Total balance | | \$174.53 |

Total balance
\$174.53
 Auto Pay is scheduled
Jun 09



Manage your account, payments, and services anytime, anywhere with the MyFrontier app. Download your free app today. To learn more visit frontier.com/myfrontierapp

Earn more. Get started with a business referral and earn up to \$325 per referral. Learn more: <https://www.businessreferralrewards.com>



P.O. Box 211579
 Eagan, MN 55121-2879

6790 0107 DY RP 16 05182026 NNNNNN 01 000789 0004

SUMMIT AT FERN HILL CDD
 2005 PAN AM CIR STE 300
 TAMPA FL 33607-6008



You are all set with Auto Pay! To review your account, go to frontier.com or the MyFrontier app.



09400281374123791216200000000000000174535



SUMMIT AT FERN HILL CDD Account Number:
813-741-2379-121620-5
 PIN:
1485


Billing Date:
May 16, 2026
 Billing Period:
May 16 - Jun 15, 2026

Don't let an unexpected outage stop your business. Get Frontier Internet Backup to keep your critical systems running. Visit: business.frontier.com/internet-backup

| | | |
|--|---|---------------------|
|  Internet | | |
| Monthly Charges | | |
| 05.16-06.15 | Business Fiber Internet 500 1 Usable Static IP Address | \$125.99 \$25.00 |
| Internet Total | | \$150.99 |

If your bill reflects that you owe a Balance Forward, you must make a payment immediately in order to avoid collection activities. You must pay a minimum of \$19.04 by your due date to avoid disconnection of your local service. All other charges should be paid by your due date to keep your account current.



| | | |
|---|---|----------------------------|
|  Phone | | |
| Monthly Charges | | |
| 05.16-06.15 | Federal Subscriber Line Charge - Bus Access Recovery Charge-Business Frontier Roadwork Recovery Surcharge | \$6.50 \$2.50 \$4.50 |
| Phone Total | | \$13.50 |

| | | |
|---|------------------|---------------|
|  Other Charges | | |
| Monthly Charges | | |
| 05.16-06.15 | Printed Bill Fee | \$4.50 |
| Other Charges Total | | \$4.50 |

| | | |
|--|--------------------------------------|---------------|
|  Taxes and Fees | | |
| | Federal USF Recovery Charge | \$3.34 |
| | Federal Excise Tax | \$0.42 |
| | Federal Taxes | \$3.76 |
| | FL State Communications Services Tax | \$0.83 |
| | County Communications Services Tax | \$0.81 |
| | FL State Gross Receipts Tax | \$0.11 |
| | FL State Gross Receipts Tax | \$0.03 |
| | State Taxes | \$1.78 |
| Taxes and Fees Total | | \$5.54 |

Total current month charges **\$174.53**



SUMMIT AT FERN HILL CDD Account Number:
813-741-2379-121620-5
PIN:
1485

Billing Date:
May 16, 2026
Billing Period:
May 16 - Jun 15, 2026



Bill To
Summit at Fern Hill CDD
2005 Pan AM Circle Ste 300
Tampa FL 33607
United States

| | |
|-------------------|------------|
| Total Due: | \$1,613.00 |
| Due Date: | 5/31/2026 |

| Terms | Due Date | Purchase Order | Service Start | Service End |
|--------|-----------|----------------|---------------|-------------|
| Net 30 | 5/31/2026 | | 6/6/2026 | 6/5/2027 |

| Item | Amount |
|--|----------|
| SchoolNow CMS Full-featured websites and intranet with unlimited storage and users | \$60.00 |
| SchoolNow ADA Monthly reporting, error correction and training resources | \$938.00 |
| SchoolNow Server Fee Annual server fee for website hosting | \$615.00 |

| | |
|--------------------|------------|
| Subtotal | \$1,613.00 |
| Tax Total | \$0.00 |
| Total | \$1,613.00 |
| Amount Paid | \$0.00 |
| Amount Due | \$1,613.00 |

For Payment by EFT:

Remittance Contact: ar@schoolstatus.com
Bank Name: Stifel Bank
Bank Address: 8000 Maryland Avenue Ste 100, Clayton, Missouri 63105
Routing #: 081018998
Account #: 16763806
SWIFT: STLFUS44XXX
Please include the invoice number in the description if possible.

For Payment by Check:

SchoolStatus, LLC
P.O. Box 771470
St. Louis, MO 63177-9816
United States

[Click Here to pay with Credit Card](#)

[Click here](#) to view our W-9.



Inframark, LLC
2002 West Grand Parkway North, Suite 100
Katy, Texas 77449
(281) 578-4200

| | |
|-------------------------|--|
| Client ID Number | |
|-------------------------|--|

| | |
|-----------------------|------------------|
| Invoice Number | 1166878 |
| Invoice Date | 5/11/2026 |
| Due Date | 6/10/2026 |

To: Summit at Fern Hill CDD
2005 Pan Am Cir Ste 300

Tampa, FL 33607-6008

| Service Description | Total |
|-----------------------------|-----------------|
| Maintenance Services | \$150.00 |

| | |
|------------------|-----------------|
| Subtotal | \$150.00 |
| Sales Tax | \$0.00 |
| Total | \$150.00 |

Please Pay This Amount

Remit To: Inframark, LLC, P.O. Box 733778, Dallas, Texas 75373-3778

To pay by Credit Card, contact us at 281-578-4299, 9:00am - 5:30pm EST, Mon - Fri. 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 Project ID and the Invoice Number on the check stub of your payment.

| Work Type / Sub Category | Date Complete | WO Number | Address | Task Details | Equipment Costs | Labor Costs | Materials/Other Service Costs | Sales Tax Total | Total Costs | B/C |
|--------------------------------|---------------|-----------|----------------------|--|-----------------|---------------|-------------------------------|-----------------|-----------------|-----|
| IMS Billable Work Order | | | | | | | | | | |
| General Maintenance & Repairs | | | | | | | | | | |
| | 5/7/2026 | 4547539 | SFHCCD District Area | General Maintenance; Removal of Graffiti at the playground on Fairy Moss Lane. | \$0.00 | \$0.00 | \$150.00 | \$0.00 | \$150.00 | N |
| | | | | General Maintenance & Repairs Total | \$0.00 | \$0.00 | \$150.00 | \$0.00 | \$150.00 | |
| | | | | BWO Total | \$0.00 | \$0.00 | \$150.00 | \$0.00 | \$150.00 | |
| | | | | Invoice Total | \$0.00 | \$0.00 | \$150.00 | \$0.00 | \$150.00 | |



12980 Tarpon Springs Road
Odessa, FL 33556

pinelakellc.com

INVOICE

| Date | Invoice No. |
|----------|-------------|
| 05/21/26 | 10049 |
| Terms | Due Date |
| Net 30 | 06/20/26 |

| BILL TO |
|--|
| Jason Liggett Inframark 2005 Pan Am Circle Suite 300 Tampa, FL 33607 |

| PROPERTY |
|--|
| Summit at Fern Hill CDD 10340 Boggy Moss Drive Riverview, FL 33578 |

| Amount Due | Enclosed |
|------------|----------|
| \$3,197.21 | |

Please detach top portion and return with your payment.

| QTY | ITEM | UNIT PRICE | EXT PRICE | SALES TAX | LINE TOTAL |
|-----|--|------------|-------------------|---------------|-------------------|
| | | | \$3,197.21 | \$0.00 | \$3,197.21 |
| | 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. | | | | |
| | Repairs found during April 2026 irrigation inspection. Additional repairs possible after Clock 2 is replaced. | | | | |
| | <i>Irrigation Repairs</i> | | \$3,197.21 | \$0.00 | \$3,197.21 |
| | Total | | \$3,197.21 | \$0.00 | \$3,197.21 |

SUMMIT at FERN HILL COMMUNITY DEVELOPMENT DISTRICT

Financial Snapshot June 01, 2026

- **Current Cash Balances:**
 - Truist Bank Operating: \$777,616.05
 - US Bank 2016 Revenue: \$329,361.95
 - US Bank 2016 Reserve: \$123,177.50
 - US Bank 2018 Revenue: \$192,172.78
 - US Bank 2018 Reserve: \$69,325.00
- **Assessment collections:**
 - We are 99.27% collected on the tax roll currently.
- **Audit – FY 2025:**
 - The audit was completed on April 23, 2026.
- **Expenses:**
 - Current expenses make up 35% of the annual budget through the end of April 2026.
 - Total expenses for the first 7 months are \$203,648. This puts your average monthly burn rate of approximately \$29,093 per month.
 - April financials will be distributed to the board by June 2nd.

2025 Form 1 Instructions

Statement of Financial Interests

Notice

The annual Statement of Financial Interests is due July 1. If the annual form is not submitted via the electronic filing system created and maintained by the Commission by September 1, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$20,000. [s. 112.317, F.S.]

Instructions for Completing and Filing Form 1 Statement of Financial Interests

WHEN TO FILE: *Initially*, each local officer/employee, state officer, and specified state employee must file **within 30 days** of the date of his or her appointment or of the beginning of employment. Appointees who must be confirmed by the Senate must file prior to confirmation, even if that is less than 30 days from the date of their appointment.

Candidates must file at the same time they file their qualifying papers.

Thereafter, file by July 1 following each calendar year in which they hold their positions.

Finally, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2025.

WHO MUST FILE FORM 1:

1. Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
2. Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding those required to file full disclosure on Form 6 as well as members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.
3. The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.
4. Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.
5. Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.
6. Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

7. Persons holding any of these positions in local government: county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.
8. Officers and employees of entities serving as chief administrative officer of a political subdivision.
9. Members of governing boards of charter schools operated by a city or other public entity.
10. Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.
11. The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.
12. The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.
13. Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.
14. The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.
15. State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.
16. The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions

and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

17. Each member of the governing body of a "large-hub commercial service airport," as defined in Section 112.3144(1)(c), Florida Statutes, except for members required to comply with the financial disclosure requirements of s. 8, Article II of the State Constitution.

ATTACHMENTS: A filer may include and submit attachments or other supporting documentation when filing disclosure.

PUBLIC RECORD: The disclosure form is a public record and is required by law to be posted to the Commission's website. Your Social Security number, bank account, debit, charge, and credit card numbers, mortgage or brokerage account numbers, personal identification numbers, or taxpayer identification numbers are not required and should not be included. If such information is included in the filing, it may be made available for public inspection and copying unless redaction is required by the filer, without any liability to the Commission. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address or other information is exempt from disclosure, the Commission will maintain that confidentiality *if you submit a written and notarized request.*

QUESTIONS about this form or the ethics laws may be addressed to the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, FL 32303; telephone (850) 488-7864.

Instructions for Completing Form 1

Primary Sources of Income

[112.3145(3)(b)1, F.S]

This section is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s). The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such

as interest or dividends from a bank account or stocks), you should disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded \$2,500 of gross income received by you in your own name or by any other person for your use or benefit.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony if considered gross income under federal law, but not child support.

If disclosure of a primary source of income will place you in violation of confidentiality or privilege pursuant to law or rules governing attorneys, you may write "Legal Client" in each of the disclosure fields without providing any further information.

Examples:

- If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.
- If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.
- If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts,

etc., at that institution), list the name of the institution, its address, and its principal business activity.

Secondary Sources of Income

[Required by s. 112.3145(3)(b)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in "Primary Sources of Income," if it meets the reporting threshold. You will not have anything to report unless, during the disclosure period:

1. You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and,**
2. You received more than \$5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

If disclosure of a secondary source of income will place you in violation of confidentiality or privilege pursuant to law or rules governing attorneys, you should disclose the name of the business entity for which your ownership and gross income exceeded the two thresholds above, and then write "Legal Client" in the remaining disclosure fields without providing any further information.

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name

of the uniform rental company, its address, and its principal business activity (uniform rentals).

- You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

Real Property

[Required by s. 112.3145(3)(b)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by its market value for ad valorem tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

Intangible Personal Property

[Required by s. 112.3145(3)(b)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes

investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

Liabilities

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed more than \$10,000 at any time during the disclosure period. The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. You are not required to list the amount of any debt. You do not have to disclose credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, then it is not a contingent liability.

Interests in Specified Businesses

[Required by s. 112.3145(7), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with the types of businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

Training Certification

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, appointed school superintendent, a commissioner of a community redevelopment agency created under Part III, Chapter 163, or an elected local officer of an independent special district, including any person appointed to fill a vacancy on an elected independent special district board, whose service began on or before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

CE FORM 1 - Effective: January 1, 2026

Incorporated by reference in Rules 34-8.001 and 34-8.202, F.A.C

**SUMMIT AT FERN HILL
COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025**

**SUMMIT AT FERN HILL COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA**

TABLE OF CONTENTS

| | Page |
|--|-------|
| INDEPENDENT AUDITOR'S REPORT | 1-2 |
| MANAGEMENT'S DISCUSSION AND ANALYSIS | 3-6 |
| BASIC FINANCIAL STATEMENTS | |
| Government-Wide Financial Statements: | |
| Statement of Net Position | 7 |
| Statement of Activities | 8 |
| Fund Financial Statements: | |
| Balance Sheet – Governmental Funds | 9 |
| Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position | 10 |
| Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds | 11 |
| Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities | 12 |
| Notes to the Financial Statements | 13-21 |
| REQUIRED SUPPLEMENTARY INFORMATION | |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund | 22 |
| Notes to Required Supplementary Information | 23 |
| OTHER INFORMATION | |
| Data Elements required by FL Statute 218.39 (3) (c) | 24 |
| 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 <i>GOVERNMENT AUDITING STANDARDS</i> | 25-26 |
| 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 | 27 |
| MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA | 28-29 |



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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(561) 994-9299 • (800) 299-4728
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www.graucpa.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Summit at Fern Hill 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 Summit at Fern Hill 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 April 23, 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.

Grau & Associates

April 23, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Summit at Fern Hill 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 liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$3,163,470).
- The change in the District's total net position in comparison with the prior fiscal year was \$331,981, 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 \$800,053, an increase of \$244,470 in comparison with the prior fiscal year. A portion of the fund balance is restricted for debt service, nonspendable for 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.

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 assessments. The District does not have any business-type activities. The governmental activities of the District include general government (management) and maintenance functions.

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)

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 outflow 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 two 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 and debt service fund, both 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.

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, liabilities exceeded assets 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 (Restated) |
| Assets, excluding capital assets | \$ 860,153 | \$ 660,350 |
| Capital assets, net of depreciation | 1,150,420 | 1,195,065 |
| Total assets | 2,010,573 | 1,855,415 |
| Current liabilities | 162,688 | 209,901 |
| Long-term liabilities | 5,011,355 | 5,140,965 |
| Total liabilities | 5,174,043 | 5,350,866 |
| Net Position | | |
| Net investment in capital assets | (3,860,935) | (3,945,900) |
| Restricted | 310,307 | 293,420 |
| Unrestricted | 387,158 | 157,029 |
| Total net position | \$ (3,163,470) | \$ (3,495,451) |

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 ENDING SEPTEMBER 30, | | |
| | 2025 | 2024 (Restated) |
| Revenues: | | |
| Program revenues | | |
| Charges for services | \$ 982,861 | \$ 734,596 |
| Operating grants and contributions | 20,620 | 24,220 |
| General revenues | 2,712 | 976 |
| Total revenues | <u>1,006,193</u> | <u>759,792</u> |
| Expenses: | | |
| General government | 115,480 | 103,047 |
| Maintenance and operations | 307,565 | 359,259 |
| Interest | 251,167 | 256,900 |
| Total expenses | <u>674,212</u> | <u>719,206</u> |
| Change in net position | 331,981 | 40,586 |
| Net position - beginning, as previously stated | (3,495,451) | (3,571,677) |
| Prior period adjustment (Note 12) | - | 35,640 |
| Net position - beginning, as restated | <u>(3,495,451)</u> | <u>(3,536,037)</u> |
| Net position - ending | <u>\$ (3,163,470)</u> | <u>\$ (3,495,451)</u> |

As noted above and in the statement of activities, the cost of all governmental activities for the fiscal year ended September 30, 2025, was \$674,212. The costs of the District's activities were primarily funded by program revenues. Program revenues of the District are comprised primarily of assessments. In total, expenses decreased from prior fiscal year, the majority of the change was the result of a decrease in maintenance and operations costs.

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. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had \$1,629,319 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$478,899 has been taken, which resulted in a netbook value of \$1,150,420. 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 \$5,041,000 in 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 YEAR'S BUDGET

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. 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, taxpayers, 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 Summit at Fern Hill Community Development District's Finance Department at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607.

**SUMMIT AT FERN HILL COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025**

| | Governmental Activities |
|----------------------------------|----------------------------|
| ASSETS | |
| Cash | \$ 395,599 |
| Accounts receivable | 12,535 |
| Assessment receivable | 6,659 |
| Deposits | 5,678 |
| Restricted assets: | |
| Investments | 439,682 |
| Capital assets: | |
| Depreciable, net | 1,150,420 |
| Total assets | 2,010,573 |
| LIABILITIES | |
| Accounts payable | 7,409 |
| Unearned revenue | 52,691 |
| Accrued interest payable | 102,588 |
| Non-current liabilities: | |
| Due within one year | 137,000 |
| Due in more than one year | 4,874,355 |
| Total liabilities | 5,174,043 |
| NET POSITION | |
| Net investment in capital assets | (3,860,935) |
| Restricted for debt service | 310,307 |
| Unrestricted | 387,158 |
| Total net position | \$ (3,163,470) |

See notes to the financial statements

**SUMMIT AT FERN HILL COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

| <u>Functions/Programs</u> | <u>Expenses</u> | <u>Program Revenues</u> | | <u>Net (Expense) Revenue and Changes in Net Position</u> |
|-------------------------------|-----------------|---------------------------------|---|--|
| | | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> | <u>Governmental Activities</u> |
| Primary government: | | | | |
| Governmental activities: | | | | |
| General government | \$ 115,480 | \$ 115,480 | \$ - | \$ - |
| Maintenance and operations | 307,565 | 490,337 | - | 182,772 |
| Interest on long-term debt | 251,167 | 377,044 | 20,620 | 146,497 |
| Total governmental activities | 674,212 | 982,861 | 20,620 | 329,269 |
| | | | | |
| | | General revenues: | | |
| | | | | 2,087 |
| | | | | 625 |
| | | | Total general revenues | 2,712 |
| | | | Change in net position | 331,981 |
| | | | Net position - beginning, as restated | (3,495,451) |
| | | | Net position - ending | \$ (3,163,470) |

See notes to the financial statements

**SUMMIT AT FERN HILL COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025**

| | Major Funds | | Total Governmental Funds |
|--------------------------------------|-------------|--------------|--------------------------------|
| | General | Debt Service | |
| ASSETS | | | |
| Cash | \$ 395,599 | \$ - | \$ 395,599 |
| Investments | - | 439,682 | 439,682 |
| Accounts receivable | 12,535 | - | 12,535 |
| Assessment receivable | 6,659 | - | 6,659 |
| Due from other funds | - | 2,648 | 2,648 |
| Deposits | 5,678 | - | 5,678 |
| Total assets | \$ 420,471 | \$ 442,330 | \$ 862,801 |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts payable | \$ 7,409 | \$ - | \$ 7,409 |
| Due to other funds | 2,648 | - | 2,648 |
| Unearned revenue | 23,256 | 29,435 | 52,691 |
| Total liabilities | 33,313 | 29,435 | 62,748 |
| Fund balances: | | | |
| Nonspendable: | | | |
| Deposits | 5,678 | - | 5,678 |
| Restricted for: | | | |
| Debt service | - | 412,895 | 412,895 |
| Unassigned | 381,480 | - | 381,480 |
| Total fund balances | 387,158 | 412,895 | 800,053 |
| Total liabilities and fund balances | \$ 420,471 | \$ 442,330 | \$ 862,801 |

See notes to the financial statements

**SUMMIT AT FERN HILL COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2025**

Total fund balances - governmental funds \$ 800,053

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 | 1,629,319 | |
| Accumulated depreciation | <u>(478,899)</u> | 1,150,420 |

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 | (102,588) | |
| Original issue discount | 41,931 | |
| Amortization of original discount/premium | (12,286) | |
| Bonds payable | <u>(5,041,000)</u> | <u>(5,113,943)</u> |

| | |
|---|-----------------------|
| Net position of governmental activities | <u>\$ (3,163,470)</u> |
|---|-----------------------|

See notes to the financial statements

**SUMMIT AT FERN HILL 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 Governmental Funds |
|--|-------------|--------------|--------------------------------|
| | General | Debt Service | |
| REVENUES | | | |
| Assessments | \$ 605,817 | \$ 377,044 | \$ 982,861 |
| Interest income | 2,087 | 20,620 | 22,707 |
| Miscellaneous income | 625 | - | 625 |
| Total revenues | 608,529 | 397,664 | 1,006,193 |
| EXPENDITURES | | | |
| Current: | | | |
| General government | 115,480 | - | 115,480 |
| Maintenance and operations | 244,560 | - | 244,560 |
| Debt Service: | | | |
| Principal | - | 131,000 | 131,000 |
| Interest | - | 252,323 | 252,323 |
| Capital outlay | 18,360 | - | 18,360 |
| Total expenditures | 378,400 | 383,323 | 761,723 |
| Excess (deficiency) of revenues over (under) expenditures | 230,129 | 14,341 | 244,470 |
| Fund balances - beginning | 157,029 | 398,554 | 555,583 |
| Fund balances - ending | \$ 387,158 | \$ 412,895 | \$ 800,053 |

See notes to the financial statements

**SUMMIT AT FERN HILL 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 | \$ | 244,470 |
| Amounts reported for governmental activities in the statement of activities are different because: | | |
| Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is eliminated and capitalized in the statement of net position. | | 18,360 |
| Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities. | | 131,000 |
| Depreciation on capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities. | | (63,005) |
| Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The details of the differences are as follows: | | |
| Amortization of original issue discount | | (1,390) |
| Change in accrued interest | | 2,546 |
| Change in net position of governmental activities | \$ | 331,981 |

See notes to the financial statements

**SUMMIT AT FERN HILL COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Summit at Fern Hill Community Development District ("District") was established on March 25, 2015, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by Hillsborough County Ordinance 15-8. 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 the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the final 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 all platted lots within the District. Assessments are levied each November 1 on property as of the previous January 1 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. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only 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.

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 District'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 (interest and non-interest bearing).

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 paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

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.

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

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.

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:

| <u>Assets</u> | <u>Years</u> |
|-----------------------------------|--------------|
| Infrastructure - stormwater | 30 |
| Improvements - amenity | 30 |
| Improvements other than buildings | 30 |

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 is 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 in the general fund 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.

Investments

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

| | <u>Amortized cost</u> | <u>Credit Risk</u> | <u>Maturities</u> |
|----------------------|-----------------------|--------------------|-------------------|
| US Bank Money Market | \$ 439,682 | N/A | Not available |
| Total Investments | <u>\$ 439,682</u> | | |

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

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 – CAPITAL ASSETS

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

| | Beginning Balance (Restated) | Additions | Reductions | Ending Balance |
|--|------------------------------------|--------------------|-------------|---------------------|
| <u>Governmental activities</u> | | | | |
| Capital assets, being depreciated | | | | |
| Improvements other than buildings | \$ 290,198 | \$ - | \$ - | \$ 290,198 |
| Infrastructure - stormwater management | 652,584 | - | - | 652,584 |
| Improvements - amenity | 668,177 | 18,360 | - | 686,537 |
| Total capital assets, being depreciated | <u>1,610,959</u> | <u>18,360</u> | <u>-</u> | <u>1,629,319</u> |
| Less accumulated depreciation for: | | | | |
| Improvements other than buildings | 29,019 | 9,673 | - | 38,692 |
| Infrastructure - stormwater management | 239,280 | 21,753 | - | 261,033 |
| Improvements - amenity | 147,595 | 31,579 | - | 179,174 |
| Total accumulated depreciation | <u>415,894</u> | <u>63,005</u> | <u>-</u> | <u>478,899</u> |
| Total capital assets, being depreciated, net | <u>1,195,065</u> | <u>(44,645)</u> | <u>-</u> | <u>1,150,420</u> |
| Governmental activities capital assets, net | <u>\$ 1,195,065</u> | <u>\$ (44,645)</u> | <u>\$ -</u> | <u>\$ 1,150,420</u> |

Depreciation expense was charged to the maintenance and operations function.

NOTE 6 – LONG TERM LIABILITIES

Series 2016

In February 2016, the District issued \$3,905,000 Series 2016 Special Assessment Bonds. The Series 2016 Bonds consist of term bonds with due dates ranging from May 1, 2023, to May 1, 2046, and interest rates ranging from 3.75% to 5.0%. The Bonds were issued to provide funds for the costs of acquiring a portion of the Project. Interest is to be paid semiannually on May 1 and November 1, commencing November 1, 2016. Principal on the Bonds is to be paid serially commencing May 1, 2017, through May 1, 2046.

The Series 2016 Bonds may be called for redemption prior to maturity as a whole or in part, at any time, on or after May 1, 2027. The Bonds are also subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occur as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement 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.

Series 2018

In March 2018, the District issued \$2,155,000 Series 2018 Special Assessment Bonds. The Series 2018 Bonds consist of term bonds with due dates ranging from May 1, 2024, to May 1, 2048 and interest rates ranging from 4.0% to 5.05%. The Bonds were issued to provide funds for the costs of acquiring a portion of the Project. Interest is to be paid semiannually on each May 1 and November 1, commencing May 1, 2018. Principal on the Bonds is to be paid serially commencing May 1, 2020 through May 1, 2048.

The Series 2018 Bonds may be called for redemption prior to maturity as a whole or in part, at any time, on or after May 1, 2028. The Bonds are also subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occur as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement 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 |
|--------------------------------|----------------------|-------------|---------------------|---------------------|------------------------|
| <u>Governmental activities</u> | | | | | |
| Series 2016 | \$ 3,240,000 | \$ - | \$ (88,000) | \$ 3,152,000 | \$ 92,000 |
| Series 2018 | 1,932,000 | - | (43,000) | 1,889,000 | 45,000 |
| Less Bond discount | 31,035 | - | (1,390) | 29,645 | - |
| Total | <u>\$ 5,140,965</u> | <u>\$ -</u> | <u>\$ (129,610)</u> | <u>\$ 5,011,355</u> | <u>\$ 137,000</u> |

NOTE 6 – LONG TERM LIABILITIES (Continued)

Long-term Debt Activity (Continued)

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 | \$ 137,000 | \$ 246,213 | \$ 383,213 |
| 2027 | 144,000 | 239,822 | 383,822 |
| 2028 | 150,000 | 233,108 | 383,108 |
| 2029 | 158,000 | 227,343 | 385,343 |
| 2030 | 166,000 | 218,743 | 384,743 |
| 2031-2035 | 959,000 | 968,510 | 1,927,510 |
| 2036-2040 | 1,190,000 | 716,145 | 1,906,145 |
| 2041-2045 | 1,521,000 | 389,700 | 1,910,700 |
| 2046-2048 | 616,000 | 50,700 | 666,700 |
| Total | \$ 5,041,000 | \$ 3,290,284 | \$ 8,331,284 |

NOTE 7 – INTERFUND RECEIVABLES AND PAYABLES

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

| Fund | Receivable | Payable |
|--------------|------------|----------|
| General | \$ - | \$ 2,648 |
| Debt Service | 2,648 | - |
| Total | \$ 2,648 | \$ 2,648 |

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 balances between the general fund and the debt service fund relate to assessments collected in the general fund that have not yet been transferred to the debt service fund.

NOTE 8 – DEVELOPER TRANSACTIONS

In a prior year, the Developer has agreed to fund the general operations of the District. In connection with that agreement, \$23,256 is recorded as unearned revenues at September 30, 2025, in the general fund.

In a prior year, the Developer has also agreed to fund the debt service on the Bonds which is not paid through special or prepaid assessments. In connection with that agreement, \$29,435 is recorded as unearned revenues at September 30, 2025, in the debt service fund.

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

NOTE 9 – CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developer/Landowner, the loss of which would have a material adverse effect on the District's operations.

NOTE 10 – MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 11 – 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 12 – PRIOR PERIOD ADJUSTMENT

During the current fiscal year, the District recorded a prior period adjustment to properly increase capital assets related to amounts that should have been capitalized in the prior year, as follows:

| | Government Wide |
|--|------------------------------|
| Net position - beginning, as previously stated | \$ (3,531,091) |
| Prior period adjustment | <u>35,640</u> |
| Net position - beginning, as restated | <u><u>\$ (3,495,451)</u></u> |

**SUMMIT AT FERN HILL 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 Original & Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|--|---|-------------------|---|
| REVENUES | | | |
| Assessments | \$ 587,199 | \$ 605,817 | \$ 18,618 |
| Interest | - | 2,087 | 2,087 |
| Miscellaneous income | - | 625 | 625 |
| Total revenues | 587,199 | 608,529 | 21,330 |
| EXPENDITURES | | | |
| Current: | | | |
| General government | 124,764 | 115,480 | 9,284 |
| Maintenance and operations | 227,435 | 244,560 | (17,125) |
| Capital outlay | 235,000 | 18,360 | 216,640 |
| Total expenditures | 587,199 | 378,400 | 208,799 |
| Excess (deficiency) of revenues over (under) expenditures | \$ - | 230,129 | \$ 230,129 |
| Fund balance - beginning | | 157,029 | |
| Fund balance - ending | | \$ 387,158 | |

See notes to required supplementary information

**SUMMIT AT FERN HILL 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. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

**SUMMIT AT FERN HILL 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**

| <u>Element</u> | <u>Comments</u> |
|---|---|
| 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. | 9 |
| Employee compensation | \$0 |
| Independent contractor | \$20,987 |
| 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 \$1,600.72- \$2,000.90 Debt service \$1,063.83 - \$1,462.77 |
| Special assessments collected | \$982,861 |
| Outstanding Bonds: | |
| Series 2016, due May 1, 2046 | \$3,152,000 |
| Series 2018, due May 1, 2048 | \$1,889,000 |



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
Summit at Fern Hill 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 Summit at Fern Hill 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 April 23, 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.

Grau & Associates

April 23, 2026



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 W. 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 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
Summit at Fern Hill Community Development District
Hillsborough County, Florida

We have examined Summit at Fern Hill 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 Summit at Fern Hill Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

April 23, 2026



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

To the Board of Supervisors
Summit at Fern Hill Community Development District
Hillsborough County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Summit at Fern Hill 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 April 23, 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 *Government 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 April 23, 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 of 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 Summit at Fern Hill 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 Summit at Fern Hill 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.

Grau & Associates

April 23, 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 any 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 24.

Invoice

Total Pressure Power-Wash & Seal

11420 Amapola Bloom CT.
Riverview, FL 33579
1-727-295-8592

totalpressurepowerwashandseal@gmail.com



Date: 5/19/2026

To: Mark Vega

Attention: Summit At Fern Hill

Address:
10340 Boggy Moss Drive
Riverview, FL 33578

| | Job Title | Payment Terms | |
|--|---------------------------------------|-------------------------------|--|
| | Paver Installation & Pressure Washing | Half Now Other Half Once Done | |

| Item | Description | # | Amount |
|---------------------|---|-------------------|----------|
| Scope of Work | Walking paths by the playground are to be outfitted with pavers. These paths will be 5 feet wide and will circle around the play ground & beyond leading back to each other. Once installed, pavers will then be sealed adding longevity & bringing out their natural look. | | |
| Pavers Installation | Pavers will be a two piece set with a few different color options. Excavation of shell material on paths will allow for base material to be applied & compacted once removed. After leveling pavers will then be installed and sanded locking in the paver joints. | 2,374 Square Feet | |
| Paver Sealing | Multiple coats of high-end water based sealer will be applied to pavers after installation. This process will add to the life of the pavers themselves & help keep sand locked in joints. | 20 Gallons | Included |
| Pressure Washing | Pressure Washing & Soft Washing are to be applied to ALL 52 Pillars, Caps, & 3 Monuments effectively removing all algae buildup. | | Included |
| Pool Repair | Pool Repair to be completed as discussed with board during walkthrough. Pavers to be reset & level with coping. Concrete next to retaining wall to be repaired and pavers reset. | | Included |
| Tax | Hillsborough County Tax | 7.5% | Exempt |

Grand Total of ALL Work: \$27,586

Deposit Due: \$13,793

Balance Due At Completion: \$13,793



Neptune Multi services LLC

11423 Crestlake Village Dr
 Riverview, FL, 33569-2939
 Neptunemts@gmail.com
 neptunemts@gmail.com
 813-778-9857

Invoice

Invoice No: 00531057
Date: 01/02/2026
Terms: NET 14
Due Date: 01/16/2026

Bill To: The Summit cdd
 inframarkcms@payableslockbox.com

| Description | Quantity | Rate | Amount |
|--|----------|----------|----------|
| Janitorial, trash, dog stations services plus dog bags December 2025 | 1 | \$900.00 | \$900.00 |

Payment Instructions

Cashapp \$neptunejku

| | |
|--------------|-----------------|
| Subtotal | \$900.00 |
| TAX 0% | \$0.00 |
| Total | \$900.00 |
| Paid | \$0.00 |

Balance Due \$900.00

Pay Now

Invoice2go from bill

VISA MasterCard Bank

Please detach and send with remittance to:

Neptune Multi services LLC
11423 Crestlake Village Dr
Riverview, FL, 33569-2939

Remittance Advice for Invoice # 00531057 on 01/02/2026

Balance Due \$900.00

Paid

Received From: The Summit cdd

| | | | |
|-------------------|--|-----|--|
| Card Type | | | |
| Cardholder's Name | _____ | | |
| Card Number | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | CVV | <input type="text"/> <input type="text"/> <input type="text"/> |
| Expiry Date | <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> | | |
| Signature | <input type="text"/> | | |



Inframark LLC
656-247-3501
nmontagna@inframark.com
2005 Pan Am Cir Suite 300
Tampa, FL 33607



Estimate #: 1159
Date: 5/29/2026
Valid until: 6/29/2026

Summit at Fern Hill CDD
2005 Pan Am Cir Suite 300
Tampa, FL 33607

Summit at Fern Hill CDD

Scope of Services

Amenity Center – Clubhouse

Clean and mop all interior floors

Clean interior windows and window sills

Dust all furniture surfaces

Dust and clean all light fixtures and air vents

Restrooms

Clean and mop all floors

Clean and sanitize toilets and sinks

Clean mirrors and baby changing tables

Patio Area

Wipe down all tables

Straighten and organize chairs and pool furniture

Empty all trash cans

Blow off patio area and walkways

Mail Pavilion Maintenance

Empty trash receptacles and replace liners

Dust all mailboxes

Blow off and clean pavilion floors

Trash & Pet Waste Services

Service all park-style trash receptacles located throughout the community. Service all dog waste stations, including emptying waste containers and restocking pet waste bags as necessary, to ensure all stations remain clean, functional, and sanitary at all times.

Job location

2005 Pan Am Cir Suite 300, Tampa, FL 33607

| Product / Service | Quantity | Unit price | Total |
|-------------------------------------|-----------------|-------------------|--------------------|
| Material and Labor | 8 | \$95.00 | \$760.00 |
| Service Frequency: 2 times per week | | | |
| Rate: \$95.00 per visit | | | |
| Billing Cycle: 4-week cycle | | | |
| Total Monthly Cost: \$760.00 | | | |
| | | | Subtotal: \$760.00 |
| | | | Total: \$760.00 |

Customer signature

Date

Unless stated otherwise above, payments are due in accordance with the standard terms and conditions of this Contract.

If any unforeseen problems should be discovered by the Company during the performance of the Services, the Company shall provide the Client with notice of said problems as soon as reasonably possible and identify the nature of such problem and any additional cost that may be incurred. Unless otherwise specified, rock removal, dewatering, cover up, and haul off are not included in the Contract Price. The Company shall not be responsible for all damage to unmarked underground lines. Any changes requested by the Client are not covered by this Contract, and must be add subsequently, at the cost agreed upon by both parties. All labor and materials provided under this scope of work are warranted for a period of **one (1) year from the date of completion**. This warranty covers defects in workmanship and installation. Any defective work identified within the warranty period will be repaired or replaced at no additional cost.

ITEMS TO BE PROVIDED BY THE CLIENT

- Provide Access to Premises
- Any Permit Modification, if Applicable

THE STANDARD TERMS AND CONDITIONS on the pages following this Contract are agreed to be a part of this Contract.

AWAITING MINUTES