Willow Creek
Community Development District

Agenda

August 11, 2026

AGENDA

Willow Creek
Community Development District

219 E. Livingston Street, Orlando, Florida 32801
Phone: 407-841-5524 – Fax: 407-839-1526

August 4, 2026

Board of Supervisors Meeting
Willow Creek Community Development District

Dear Board Members:

The meeting of the Board of Supervisors of the Willow Creek Community Development District will be held **Tuesday, August 11, 2026 at 1:00 p.m. at the Willow Creek Amenity Center, 1756 Pecorino Ct., Titusville, FL 32780**. Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the June 9, 2026 Board of Supervisors Meeting
4. Public Hearing on the Adoption of the Fiscal Year 2027 Budget
    A. Consideration of Resolution 2026-06 Adopting the Fiscal Year 2027 Budget and Relating to the Annual Appropriations
    B. Consideration of Resolution 2026-07 Imposing Special Assessments and Certifying an Assessment Roll
    C. Consideration of Fiscal Year 2027 Budget Deficit Funding Agreement
5. Consideration of Resolution 2026-08 Declaring Vacancies in Seats #1 and #2
6. Consideration of Resolution 2026-09 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2027
7. Consideration of Fiscal Year 2026 Audit Engagement Letter from Grau & Associates
8. District Goals and Objectives
    A. Adoption of Fiscal Year 2027 Goals and Objectives
    B. Review and Approval of Fiscal Year 2026 Goals and Objectives and Authorizing Chair to Execute Final Form
9. Staff Reports
    A. Attorney
    B. Engineer
        i. Erosion Update
        ii. **Consideration of Cordgrass Installation and Erosion Stabilization Proposals – ADDED**
    C. Field Manager's Report
        i. Discussion of MES Repair Proposals
            1. Affordable Development
            2. Cordero Service Enterprises
        ii. Discussion of Robertson's Lawns Proposals
            1. Barrier Installation for Plants at Corner of Prosecco and Willow Creek Blvd
            2. Sod Installation for Mailbox Area

3. Sod Replacement for Corner of Willow Creek Blvd and Cortese Dr
D. District Manager's Report
10. Financial Reports
A. Approval of Check Register
B. Balance Sheet and Income Statement
11. Supervisor's Requests
12. Adjournment

Sincerely,

Jeremy LeBrun

Jeremy LeBrun
District Manager

MINUTES

MINUTES OF MEETING
WILLOW CREEK
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Willow Creek Community Development District was held on Tuesday, June 9, 2026, at 1:00 p.m. at the Willow Creek Amenity Center, 1756 Pecorino Court, Titusville, Florida

Present and constituting a quorum were:

Steve McConn	Chairman
Stephen White	Assistant Secretary
Jeff Myers	Assistant Secretary
Marisela Rivera	Assistant Secretary

Also present were:

Jeremy LeBrun	District Manager
Nicole Corbin	Governmental Management Services
Rodney Honeycutt	District Engineer
Lauren Gentry *by phone*	District Counsel
Patrick Collins *by phone*	District Counsel
Residents	

FIRST ORDER OF BUSINESS **Roll Call**

Mr. LeBrun called the meeting to order and called the roll. Three Supervisors were present constituting a quorum.

SECOND ORDER OF BUSINESS **Public Comment Period**

Mr. LeBrun: Next brings us down to our public comment period. Since we have some new faces, I'll just do a quick introduction. My name is Jeremy LeBrun, I serve as District Manager for Willow Creek. I usually conduct the meetings, I work with Nicole Corbin, who's your on-site person. My e-mail address is on the website. If you ever need anything, feel free to reach out to me. Nicole is also available. Don't feel like you have to wait for a meeting to get help or get information. Feel free to reach out whenever you need anything at all, that's probably the fastest way to reach out to one of us or both of us to get assistance. Public comment period is a time if members of the public want to make a statement to the Board, we just ask that you state your name and address, and then you just try to keep it within 3 minutes. It's not necessarily a back-and-forth time. A lot of times we'll take your questions or comments and then the staff or Board will discuss them as they go throughout the meeting. I'll take notes and if you miss something, I'll make sure we double check that everyone's got help or I'll reach out with you after the meeting if it's not something that can be answered at this moment right here. Does anyone want to make a comment to the Board?

Resident (Bob Duerr, 8117 Cortese Dr): Just to follow up from last month. Following what you just said, Jeremy, I don't think I heard any comment or any further discussion on what I talked about during public comments in the last meeting, other than the status of the leg press, the whole reactive real time thing. So just as a comment on that, I've established those topics to follow up on, more formally, perhaps, than what you just implied. Second is, I don't know how if and how a reserve study was done in the past for the CDD properties, and whether or not that exists in, if it does exist, it should be drafts in the documents on the website, and whether or not that was then affected by the split from CDD1 and CDD2.

Resident (Matt Doyle, 1641 Pecorino Ct): They keep finding that our landscapers are grabbing onto the fence because of the steepness of our hill, and they're up there with one hand on my fence and one hand on the weed whacker. All I'm going to say is that there are some significant holes and some falling. I don't wish any harm on them but they're also using my support, and we've repeatedly told them that we're okay with them not cutting it. I just want to let you know that yesterday I heard them again, just after I got home.

Ms. Corbin: I'll note with landscaping to either pause or make sure they're not grabbing on your fence for sure. If you see it again, just shoot me an e-mail just so I can keep on top of it.

Resident (Maureen Doyle, 1631 Pecorino Ct): We've been complaining about the same thing for over three years since we moved in. I appreciate the new people on the Board, but the old people aren't helping us either. The problem we have is no matter how many times we complain, it's under review, it's under study. Somebody's going to look at it. I think Rodney's come past our property four or five times with a notepad or with someone taking notes. I appreciate that, but nothing has ever been done. A good engineer will tell you you're going to have to put some erosion barrier back there before you plant anything, so it doesn't keep eroding. Even when you plant cord grass, and then the landscapers cut it down, it's absolutely no good. They cut it down with the big mowers, they cut it down with weed whackers, so you just throw more of our money away down the hill. We have asked multiple times, don't cut it. I'll go back down, plant stuff against my fence, don't cut it anymore. I put my fence in line six inches within my property line. So I can go back six inches, but it doesn't help. They just keep cutting it and cutting it and stepping in holes and making it worse. They've tried filling it in with sand and the sand runs down the hill. I'm tired of hearing him say, "*We've got new landscapers and these guys aren't going to do it*", because they do it and I'm tired of going out there asking them, please don't come back. Please don't do it. And no one is helping us. This is an ongoing problem. KB tried in the beginning when we moved in, Anthony Rivera came and redid my lot, but it all stemmed from when they put a silt fence back there, and they poured our lots back in there, and everything kept eroding that way. I've done exactly what the CDD asked me to do, which was run all the water to the front of my property. My gutters go out front, I put a French drain to the front, I've done everything. But I don't see where the CDD is doing anything to help with the erosion of the back. So again, I would like to see somebody, maybe in the next 90 days, address it with something that works. Because right now, the only thing you've ever done is plant cord grass that you cut down yourself.

Resident (James Maguire, 8348 Cortese Dr): I am also dealing with the same thing. I told the developers and everything. There's a barrier wall that stops about three feet from the start of my property. The water is just making an end run around it. You sent Robertson's out there, and they did some kind of bandaid with some rocks and stuff. I have current pictures from yesterday that I realized it had washed out completely again. Nothing's being done. Then all of a sudden I see a bunch of concrete being pulled up, but my erosion is not being corrected for a year and a half now. So I'm in the same place. Also, it's very spongy around the back. It does feel like the back end of my property is sliding backwards or sinking. And my brand-new fence, same thing. Corner is starting to dip through. They're pushing up against it and it's getting loose. About six or eight inches of my corner pole are still being, or you can see now again, even though the Band-Aid of rocks and topsoil are now starting to erode away. We had six months of no rain and then all of a sudden two good rains and I have a river gouge out the back of my property again. I also would like to see something done substantial. I even requested for the retaining wall to be extended behind my house across to the next property, but they said no. They said the developer and the builder said absolutely not. Somebody else made that decision. I told them in the beginning there's going to be an end run around that and it actually is in the corner of my fence line.

Ms. Corbin: Just so I know, what is the concrete being torn up?

Resident (James Maguire, 8348 Cortese Dr): Those gutters, all of a sudden for two weeks, they're out there chipping out the gutters in the streets and then pouring new concrete into them. So there is a project that I don't even know if anyone really cared about, but something was wrong with some of the concrete. And you've got these guys at seven o'clock in the morning.

Ms. Corbin: That’s not us, and most likely it's the city because the roads are city owned and maintained.

Resident (James Maguire, 8348 Cortese Drive): I see that project going on and it was done within two weeks and all that concrete was relocated, but still nothing in my backyard to help shore up my fence.

Resident (Joe Bailey, 7685 Turchetta Ct): I've lived here now for three and a half years and same thing, our house took about a year or maybe 13 months to build and the survey was never correct, I would say, when we took ownership because the back top elevation of our lot was supposed to be the top of the hill. We lived there for a year, we had a fence put in and when they found the property then, they were actually like a foot and a half down the hill. I just happened to put the fence at the top of the hill. There's actually about a foot and a half of my property that's down the hill and that is eroding away. There are things where pigs have caused damage and then it continues to erode and they mow and there’s ruts and then it washes away. I think it was last April, the fix was to bring in pine straw and plant tall grass, but they didn't, none was brought in. But ever since I moved in, it was greater than 35% slope, which it's not going to last, right? I built a pool last year, and I'll say my concern raised because my pool was 12 feet off the property line approximately. So, although it's not an issue now, eventually, if nothing's done, it's going to become an issue against the pool there. So, that's my interest in why I'm here.

Resident (Denise Nelson, 1501 Pecorino Ct): I attended a meeting here, I think it was a year ago, when we were complaining still about the erosion in the back and it was the old landscapers, and one of the issues is with those great big mowers and such an angle of the grass, when they're rolling at the top, they might be trimming some of the grass, but down here, they're cutting all the grass out and then it just makes ruts. At that time, I thought we'd discuss maybe talking to the mowers about using hand mowers though it's not a fun thing. But I can't understand why they have those big mowers, and they just keep creating more and more damage back there. We've replaced sod three times and we had our fence put in. They tell you as a homeowner and your goal, you have to establish, re-establish everything that you took away. You have to put it back the way it was. Well three times we have. Three times and it's very frustrating. Because it does seem like nothing is being done. Maybe things are being done behind the scenes that we don't know about? I don't know. But it does appear that to us, and probably everybody on Pecorino, it's bad. And Joe backs up to Pecorino, so he has the same issue behind his. I know one of my neighbors was told they were going to have a retaining wall when they built their house, and that wasn't done. And that's close to the cul-de-sac on Pecorino, and that was never done, so I don't know what the fix is. Last time, I heard Caden's engineer was in charge, and he was the one that plowed the grass and the pines straw, and all of that would correct the situation. So where do we go? Who are we supposed to go to and what are we supposed to do as homeowners to address things when they go this long?

Resident (Beth Wetterer, 1498 Verdello Pl): I've been here since December of 2021. I remember when the field manager looked at my left side. I'm not bothered on the back. It's the side of my garden, and it was not the first, the prior landscaper started it off before I realized. That incline is too steep, too short, and there's a corner, and that's when the landscapers took their, as Denise said, a huge mower, and pretty much tore it up. They're turned over at least four times or more in my side garden. The last time it took six people, I have pictures. That time, they really tore it up. I had a tractor in there. I have roots growing on top of the limited dirt. Most of it has gone down to the wetlands. It's my house I'm concerned about, the foundation. It's not my backyard, which is longer. My fence close to it is lower than the rest of the fence. I'm very anxious because I feel like I've lived here since 2021 and actually KB, the manager, knew it was built to collect these deficits and I'm afraid this is going to get to be a legal matter because it's my house I'm talking about. My house is fine now, I don't think the foundation's cracking or anything, but this just can't be. If I could take care of that, I would do it. But it's not mine. I've had people come look at it, and they're not coming to look at that, they're coming to do something else for me and they see this erosion. I'm very frustrated, as you can tell. I'm an older lady here and this is not what I expected when I moved into a brand-new home. I think it could be fixed. I don't think it would take a NASA engineer to come over here and tell us how to fix our erosion. I'm sure you can look this up to see what else could be done, but nothing was being done. I have hardly seen anyone come out to look at my problem. That's it.

Resident (Denise Nelson, 1501 Pecorino Ct): I'll just add, what she's saying on the side of her house I think exists between a lot of our homes. I understand some of hers is the same, I mean, because hers is going down into the conservation, but I think many people suffer from the same thing between homes as well.

Mr. LeBrun: I've taken some notes on those areas. On the agenda, if you look at 4B, Rodney, the engineer, is going to provide a report. As part of that, he might be able to address some of those items. And then Rodney will discuss any specific findings.

Resident (Not Identified): The engineer, is that from the past visit? Because it's been so long, I think an engineer would have to come look at it all over again.

Ms. Corbin: He's been coming on the last couple of months to different areas.

Mr. Le Brun: Yes, I think what we'll do, once Rodney gets to his report, he might be able to discuss some of the contextual issues and go through it. I think it would be good if we let him go through that, because I believe he has this report. It's got previous reports and then that'll spur the action based on the recommendations from that. That's on the agenda to cover the erosion. I have all the notes, they are listed; I'll make sure those get hit on as we go through.

Resident (Not Identified): I have one short thing. Being somewhat new here I have filed five things through the HOA to get approved to do to my property and all that stuff. Each time I've got the approval to get that back and I've read through those approvals and there's a point in there that says anything that I do on my property that causes damage to a neighbor's property, I have either 30 or 60 days to make that correct. How come you guys aren't being held to the same thing of correcting our issues 30, 60, 90, five years? There's a problem here.

THIRD ORDER OF BUSINESS **Approval of the Minutes of the May 12, 2026 Meeting**

Mr. LeBrun: Item three is approval of the minutes of the May 12, 2026, Board of Supervisors meeting. If there's no questions or comments or revisions, is there a motion to approve those?

> On MOTION by Mr. McConn, seconded by Mr. Myers, with all in favor, the Minutes of the May 12, 2026 Meeting, 2026, Meeting, were approved.

FOURTH ORDER OF BUSINESS **Staff Reports**

A. Attorney

Mr. LeBrun: Lauren or Patrick, anything to report?

Mr. Collins: The only thing I wanted to mention is just a quick reminder for the Board to complete their Form 1 prior to the July 1 deadline, but I saw you had that under your report Jeremy, so forgive me for duplicating efforts. Also, we'll hit on this when we get down to the field manager's report and discussion of the landscape maintenance agreement, but in the previous months, we had discussed potentially splitting the existing agreement which is governed exclusively by Willow Creek II to be governed, each District will govern their own landscape maintenance agreement for their own property. We just need Board direction to transmit written instruction to Willow Creek II to make that split happen under the interlocal agreement. Like I said, we can take that motion and discuss that more in depth when we get to discussion of the landscape maintenance agreement under the field manager's report. I'm happy to answer any other questions the Board may have at this time.

B. Engineer

i. Review of Village D Erosion Findings and Recommendations

Mr. Honeycutt: About 45 days ago, we visited all the slopes in Village D, which is the village we're in now. We took photographs of all the rear lots, and then we summarized them into what the findings were. It was minor, or there was nothing, or there's stabilization required, or the major issues. If there were minor, which is quite a few that there are very good slopes and very stabilized. The slopes vary on five to one to three to one. And most of the issues are the three to one slope, particularly when there is one lot that's on a corner, and the next slide is shorter, so it's a sharp turn. The more drastic slope issues, we're recommending in this report that it be stabilized with cord grass planted three feet on the center. There are several areas. One of the issues is that there is limited access to the rear of the lot. So, if you have two areas that are cord grassed and in the middle and there's one that needs mowing, is what do we do because when the mowers drive through the cord grass, they make ruts and can damage the cord grass, which three foot on the center would stabilize it fine. Once it's damaged with ruts, or the mower blade is not lifted high enough to not cut the cord grass. One solution would be to plant cord grass behind all of the lots and then not have the mowers to go back there, only go occasionally when the cord grass needed maintenance. This would eliminate some of the mower ruts and some of the issues holding on to the fence when the mowers go by and things like that. I think we're looking for Board input or maybe even from people here. Or if there are people that have good stabilized rear lots, what would you think if there was cord grass now planted? Some of the issues are wild animals, particularly hogs, coming up and rooting and damaging the slopes. Once that happens, then when it rains, it washes out even more. So maybe even in those slopes that are five to one in general, if everything was cord grass, that would help with that. We have a draft report. We've asked the state soil conservation for some recommendations. They recommended the cord grass. They said in areas that were shaded and never got any sun, you could have issues. And we also have a landscape architect that we've asked for some suggestions in those areas, and we're waiting to hear on that. After comments today from the Board and the people, we’ll finalize their support and submit it. Any questions?

Mr. LeBrun: Right now this is the Board discussion part of it. This is where they would discuss it and then take action to do it. Typically, the public comment period is the time period when public can make comments, but also, I can stay after the meeting and we can talk and do other things, or you can e-mail me. But this is the time where the Board is going to go through the actual results of the report and then potentially have action to move it forward. I think it would be good to have the Board discuss all that.

Mr. McConn: Jeremy, what's the process to go from report to actually making stuff happen?

Mr. LeBrun: The fastest way if the Board wanted to delegate authority to Chair or Vice Chair to approve any proposed solutions, with a not to exceed, that would allow it to move forward after this process.

Mr. McConn: I've looked through the photographs. I think Rodney, if we could put an exhibit together that shows the areas that do show where we've lost sod and it's more bare sand or whatever. As long as we can get access, there's sections of cord grass where you don't have the problem with mowers trying to access, one lot skip two lot, where the slopes are. The worst areas, let's definitely come up with a map to do the cord grass, the areas that are well established and have existing side. If those areas continue to deteriorate, then we'll add additional cord grass. I don't see a reason to go through here and if we've got well-established side, throw a bunch of money doing cord grass if that area isn't needed, as long as we can get access to be able to maintain it, deal with the worst areas first, address those issues, the biggest problem with the homeowners in those areas and then monitor the other areas, see if there's any continual, any decline over time, and add to those what we need to obviously deal with the access problem. We don't want to have any isolated areas that are going to have to be mowed. We need to come up with where it would be maintenance-free, I think long-term, even though the investment in the cord grass is going to have a certain cost factor to it, the lack of, you know, not having to maintain those areas, you're going to have the savings on maintenance. It'll hopefully offset the cost of that installation. That would be my suggestion.

Mr. LeBrun: If the Board's okay with that, you could do a not to exceed amount. I don't know if you want to start with the repair?

Mr. McConn: Until we get an estimate, we need to do all this exhibit you have it priced out. I would assume that you're going to go get multiple bids.

Ms. Corbin: Robertson's is waiting for the proposal off the reports that they're giving.

Mr. LeBrun: It sounds like maybe we'll have a bid for those repairs at the next meeting the Board can take action on?

Mr. McConn: As soon as we can, so if we can get a bid, how quick can we have an exhibit together based on the photographs?

Mr. Honeycutt: This week, it's easy.

Mr. McConn: We have a bid prior to that, we can take this file and do a final ratification at the next meeting and have the legwork already done.

Mr. LeBrun: Do you want to delegate authority to the Chair and Vice Chair to sign off on the proposal and the bid? If we're going to approve something.

Mr. McConn: I would make a motion that we provide authorization to be able to go ahead and schedule the work. Let's say, do you have a rough guess, Rodney? Do you have any idea on area? Do you think it's 50% out of all the slopes?

Mr. Honeycutt: I'd say 25 to 40%, that's a guess.

Mr. McConn: 40%, the slope is, what do you think most of them are 20 feet in length?

Mr. Honeycutt: Yeah they're probably 20 feet wide and, you know, the width of the lot.

Mr. McConn: That's a lot that are 50 feet, 50x20x79x73. Let’s say not exceeding $15,000. Then if we go to bid in, if it's more than $15,000, we will wait to ratify that. We'll go up to $15,000, we'll do the initial install, not to exceed $15,000, and then whatever the final ends up, we'll do the approval at the next Board meeting.

Mr. Honeycutt: Not only will I mark it, but I'll also label the ones that are the most critical. Maybe if it does exceed the budget, you get the worst ones first.

Mr. LeBrun: It sounds like we have a motion for Chair and Vice Chair to approve a not to exceed $15,000 to start repairs on the erosion as determined by Rodney for the most critical areas. That will give staff the ability to get started on those repairs as noted in Rodney's report.

Ms. Gentry: Just a note on that. When we said the Chair and Vice Chair, I just want to clarify that to avoid sunshine law issues, only one Supervisor can be involved. So, it would be the Chair and then if the Chair is unavailable, we would try the Vice Chair.

Mr. LeBrun: Correct.

On MOTION by Mr. McConn, seconded by Mr. Myers, with all in favor, Authorizing the Chair or Vice Chair is the Chair is not available to approve a not to exceed $15,000 to start repairs on the erosion as determined by Rodney, was approved.

C. Field Manager's Report

i. Consideration of Landscape Maintenance Agreement with Robertson's Lawns

Mr. Collins: Picking up on the discussion from last month, the way the landscape maintenance agreement is structured right now is that Willow Creek II administers the agreement for the entire property, both Willow Creek II and Willow Creek I. That's pursuant to the interlocal agreement between the two districts that requires that. Also, under the Interlocal Agreement, Willow Creek I can exercise the option...

Ms. Corbin: I know you had gotten with me about getting maps drawn out. Chris is working on that. Our Google and Apple Maps have not updated that area now that it's built up so we're finding different ways to get a map together.

Mr. Collins: Understood. The proposed price for just the Willow Creek I areas is $162,000 per year. The only action, there are two motions that we need from the Board to make this happen. First, we need a motion from the Board for staff to transmit direction from Willow Creek I to Willow Creek II, exercising Willow Creek I's option to operate and maintain the landscape maintenance agreement for Willow Creek I's property.

> On MOTION by Mr. McConn, seconded by Mr. Myers, with all in favor, Staff to transmit direction to Willow II, was approved.

Mr. Collins: The second motion we need is a motion to approve the proposal from Robertsons for the Willow Creek I Landscape Maintenance Agreement at the price of $162,000 per year.

> On MOTION by Mr. McConn, seconded by Mr. Myers, with all in favor, the Robertsons Proposal for Willow Creek I, was approved.

ii. Discussion of Tree Removal Proposal from Robertson's Lawns

Ms. Corbin: This proposal is for tree removal over on Cortese. It's in the common area between the home or the lot and the reservation, but it's leaning towards the home. Everyone that I've talked to has recommended removing it. The total for that with the size is $6,800 and we'll approve that in the next meeting. Then just a quick report for the field and the clubhouse. We did the tree trimming that was approved at the previous meeting. We were going to do the palm tree replacements, but we're trying to get the irrigation. They're waiting on a park to come in for that and then all the palm tree and the rest of the plants will be replaced with the ones that were approved. We had the ponds treated by Solitude, the vegetation removal scheduled for Thursday that was approved prior. For the clubhouse, we had the playground equipment installed, benches and trash can over there. The pool tank repair was completed, and then we also replaced the filters for the splash pad that needed to be replaced for the chemicals to be safe. Air conditioning, the update now is the part should be in by the end of this week and then install will be as soon as they get that part in and can schedule it, so hopefully early next week. The leg press was repaired last week, so that is up and running, and that is all I have.

D. District Manager's Report

i. Reminder of Form 1 Filing Deadline – July 1st

Mr. LeBrun: Just a reminder of your Form 1 deadline. You probably got an e-mail from the Commission on Ethics. You have to do your Form 1 by July 1. I did mine's, it takes about five minutes. It lets you import last year's data. You just click import last year, very quick. So just a reminder, July 1 to do that.

FIFTH ORDER OF BUSINESS **Financial Reports**

A. Approval of Check Register

Mr. LeBrun: You have checks 782 through 784. Total there is $8,256.09, and you have your ACH utility payments for $5,792.07, and your grand total is $14,048.16 on your check register. No questions on it, just need a motion to approve that.

On MOTION by Mr. McConn, seconded by Mr. Myers, with all in favor, the Check Register, was approved.

B. Balance Sheet and Income Statement

Mr. LeBrun: Behind that, you just have your unaudited financials, there is no action required there on the Board's part. We're at 98.2% collected for your assessments, so we're tracking pretty well.

SIXTH ORDER OF BUSINESS **Supervisor's Requests**

Mr. LeBrun: If there are no Supervisor requests, we will move to the next item.

SEVENTH ORDER OF BUSINESS **Adjournment**

Mr. LeBrun: We just need a motion to adjourn.

On MOTION by Mr. McConn, seconded by Mr. White, with all in favor the meeting was adjourned.

______________________________ ______________________________

Secretary /Assistant Secretary Chairman / Vice Chairman

SECTION 4

SECTION A

RESOLUTION 2026-06

THE ANNUAL APPROPRIATION RESOLUTION OF THE WILLOW CREEK COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to June 15, 2026, submitted to the Board of Supervisors ("**Board**") of the Willow Creek Community Development District ("**District**") proposed budget ("**Proposed Budget**") for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027 ("**Fiscal Year 2027**"), along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statute*s; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District's website at least two (2) days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing Fiscal Year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing Fiscal Year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the Fiscal Year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WILLOW CREEK COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

b. The Proposed Budget, attached hereto as **Exhibit A,** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Willow Creek Community Development District for the Fiscal Year Ending September 30, 2027."

d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2027, the sum of $________________ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

GENERAL FUND	$__________________
DEBT SERVICE FUND – SERIES 2022	$__________________
TOTAL ALL FUNDS	$__________________

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2027 or within sixty (60) days following the end of the Fiscal Year 2027 may amend its Adopted Budget for that Fiscal Year as follows:

a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of $15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within five (5) days after adoption and remain on the website for at least two (2) years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 11th DAY OF AUGUST, 2026.

ATTEST:	**WILLOW CREEK COMMUNITY DEVELOPMENT DISTRICT**
______________________________	By:______________________________
Secretary/Assistant Secretary	Its:______________________________

Exhibit A: Adopted Budget for Fiscal Year 2027

Exhibit A

Willow Creek

Community Development District

Approved Proposed Budget

FY 2027

Table of Contents

Willow Creek
Community Development District
Approved Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 6/30/26	Projected Next 3 Months	Projected Thru 9/30/26	Approved Proposed Budget FY 2027
REVENUES:					
Special Assessments - On Roll	$ 274,104	$ 275,636	$ -	$ 275,636	$ 274,104
Developer Contribution	26,446	26,446	4,885	31,331	74,661
Interest income	-	4,606	1,950	6,556	1,800
Carry Forward Surplus	-	5,990	-	5,990	27,425
TOTAL REVENUES	**$ 300,550**	**$ 312,678**	**$ 6,835**	**$ 319,513**	**$ 377,990**
EXPENDITURES:					
Administrative					
Engineering	$ 10,000	$ -	$ 3,333	$ 3,333	$ 10,000
Attorney	30,000	6,935	8,065	15,000	30,000
Annual Audit	5,100	5,100	-	5,100	5,200
Assessment Administration	2,000	2,000	-	2,000	2,000
Dissemination Agent	2,675	2,006	669	2,675	2,675
Trustee Fees	5,000	-	5,000	5,000	5,000
Management Fees	41,659	31,244	10,415	41,659	41,659
Property Appraiser	150	244	-	244	250
Information Technology	1,000	750	250	1,000	1,000
Website Maintenance	1,605	1,204	401	1,605	1,605
Postage & Delivery	800	166	80	246	500
Insurance General Liability	8,879	5,751	-	5,751	6,326
Printing & Binding	500	-	80	80	500
Legal Advertising	1,000	852	341	1,193	1,000
Other Current Charges	898	593	234	827	898
Office Supplies	100	0	40	40	100
Dues, Licenses & Subscriptions	175	175	-	175	175
First Quarter Operating Capital	-	-	-	-	26,440
TOTAL ADMINISTRATIVE	**$ 111,541**	**$ 57,020**	**$ 28,908**	**$ 85,928**	**$ 135,328**
Operations & Maintenance					
Field Expenditures					
Utilities - Electric	$ 25,020	$ 18,548	$ 7,200	$ 25,748	$ 25,020
Utilities - Streetlights	19,200	24,778	8,361	33,139	33,449
Utilities - Water & Sewer	5,736	6,643	2,400	9,043	12,000
Property Taxes	-	70	-	70	100
Shared Cost**	66,085	52,640	20,959	73,599	89,771
TOTAL FIELD EXPENDITURES	**$ 116,041**	**$ 102,678**	**$ 38,920**	**$ 141,598**	**$ 160,340**
Amenity *					
Shared Cost *	$ 72,969	$ 45,750	$ 18,812	$ 64,562	$ 82,322
TOTAL AMENITY *	**$ 72,969**	**$ 45,750**	**$ 18,812**	**$ 64,562**	**$ 82,322**
TOTAL EXPENDITURES	**$ 300,550**	**$ 205,448**	**$ 86,640**	**$ 292,088**	**$ 377,990**
EXCESS REVENUES (EXPENDITURES)	**$ -**	**$ 107,230**	**$ (79,805)**	**$ 27,425**	**$ -**

*Amenity has transferred in February 2025 to Willow Creek II CDD.

** Interlocal-Governmental Shared Cost Expense with Willow Creek II CDD

Willow Creek
Community Development District
Approved Proposed Budget
General Fund

Product	Assessable Units	Total Gross Assessment	FY26 Gross Per Unit	FY27 Gross Per Unit	increase/ (decrease)
Single Family - 65'	79	$ 71,100	$ 900.00	$ 900.00	$ 0.00
Single Family - 50'	72	$ 64,800	$ 900.00	$ 900.00	$ 0.00
Single Family - 50'	173	$ 155,700	$ 900.00	$ 900.00	$ 0.00
Total	**324**	**$ 291,600**			
Less Collection Fees & Discounts (6%)		$ 17,496			
Net Assessments		$ 274,104			

Willow Creek

Community Development District

Approved Proposed Budget

Exhibit A - Shared costs with Willow Creek II CDD

Description	Shared Cost FY 2027 23.91%	Proposed Budget Willow Creek II CDD FY 2027	Estimated Budget at Buildout
Special Assessments - On Roll	$ -	$ -	$ -
Special Assessments - Direct	-	-	-
Developer Contribution	-	-	-
Interlocal-Governmental Revenue	-	172,093	-
Carry Forward Surplus	-	-	-
TOTAL REVENUES	**$ -**	**$ 172,093**	**$ -**
Administrative			
Supervisor Fees	$ -		$ -
FICA Taxes	-		-
Engineering	-		10,000
Attorney	-		30,000
Annual Audit	-		4,900
Assessment Administration	-		2,000
Arbitrage Rebate	-		550
Dissemination Agent	-		2,675
Trustee Fees	-		5,000
Management Fees	-		38,934
Property Appraiser	-		150
Information Technology	-		1,000
Website Maintenance	-		1,605
Postage & Delivery	-		1,200
Insurance General Liability	-		7,575
Printing & Binding	-		500
Legal Advertising	-		1,000
Other Current Charges	-		1,220
Office Supplies	-		100
Dues, Licenses & Subscriptions	-		175
TOTAL ADMINISTRATIVE	**$ -**	**$ -**	**$ 108,584**
Operations & Maintenance			
Field Expenditures			
Field Management	$ 3,159	$ 13,212	$ 27,682
Utility-Irrigation (WC II)	1,148	4,800	4,800
Irrigation Maintenance (WC II)	1,148	4,800	4,800
Landscape Maintenance	64,704	270,600	180,000
Mulch	10,760	45,000	-
Pest Control	239	1,000	1,000
Lake Maintenance	4,691	19,620	22,000
Wetlands/Preserves	1,196	5,000	30,000
Pressure Washing	1,196	5,000	10,000
Contingency	1,530	6,400	105,000
	-	-	-
TOTAL FIELD EXPENDITURES	**$ 89,771**	**$ 375,432**	**$ 385,282**

Willow Creek

Community Development District

Approved Proposed Budget

Exhibit A - Shared costs with Willow Creek II CDD

Description	Shared Cost FY 2027 23.91%	Proposed Budget Willow Creek II CDD FY 2027	Estimated Budget at Buildout
Amenity			
Management Fees	$ 19,655	$ 82,200	$ 100,000
Access Control	686	2,867	2,867
Alarm Monitoring	244	1,020	1,638
Pool Monitoring	244	1,020	12,831
Utility - Electric	7,173	30,000	27,847
Utility - Water & Sewer	1,722	7,200	20,066
Cable/Internet Services	861	3,600	3,686
Telephone	-	-	3,522
Property Insurance	5,303	22,177	19,636
Property Taxes	598	2,500	-
Landscape Maintenance	5,595	23,400	26,823
Landscape Replacement	979	4,095	4,095
Pest Control	196	819	819
Pool & Spa Maintenance	5,911	24,720	34,399
Repairs and Maintenance	7,050	29,485	29,485
Janitorial Maintenance	6,798	28,428	50,000
Janitorial Supplies	538	2,252	2,252
Office Equipment Maintenance	637	2,664	2,662
Office Supplies/Clubhouse Supplies	956	4,000	6,962
Air Conditioning Maintenance	550	2,300	2,293
Fitness Equipment Lease	-	-	6,143
Fitness Equipment Maintenance	1,273	5,324	5,324
Window Cleaning/Pressure Cleaning	1,273	5,325	4,423
Porter Service	1,052	4,400	819
Trash Collection	191	800	12,285
Special Events	4,467	18,682	18,682
Holiday Lighting	2,391	10,000	49,399
Contingency	-	-	12,150
Capital Outlay	-	-	-
Capital Reserve	5,978	25,000	12,000
TOTAL AMENITY	**$ 82,322**	**$344,278**	**$473,108**
TOTAL EXPENDITURES	**$ 172,093**	**$ 719,710**	**$ 966,974**

		at Buildout
Net Assessments	$	966,974
Collection Fees & Discounts (6%)		61,722
Gross Assessments	$	1,028,695
No. of Units		1,143
Per Unit Assessments (Net)	$	846.00
Per Unit Assessments (Gross/tax bill))	$	900.00

Willow Creek

Community Development District

Budget Narrative

FY 2027

REVENUES

Special Assessments-Tax Roll
The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures during the Fiscal Year.

Developer Contribution
The District entered into a funding agreement with the developer to fund all general operating expenditures for the Fiscal Year.

Interest
The District earns interest on the monthly average collected balance for their investment account.

Expenditures - Administrative

Engineering
The District's engineer will provide general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review of invoices, and other specifically requested assignments.

Attorney
The District's Attorney, will be providing general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

Annual Audit
The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from the previous year engagement plus anticipated increase.

Dissemination Agent
The District is required by the Security and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues.

Trustee Fees
The District bonds will be held and administered by a Trustee. This represents the trustee annual fee.

Management Fees
The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-CF, LLC. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Property Appraiser
The Brevard County Board of Commissioners provides the District with a listing of the legal description of each property parcel within the District boundaries, and the names and addresses of the owners of such property. The District reimburses the Board of Commissioners for necessary administrative costs incurred to provide this service. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The budget for Board of Commissioners costs was based on a unit price per parcel.

Information Technology
The District processes all of its financial activities, i.e. accounts payable, financial statements, etc. on a main frame computer leased by Governmental Management Services – CF, LLC.

Website Maintenance
Per Chapter 2014-22, Laws of Florida, all Districts must have a website to provide detailed information on the CDD as well as links to useful websites regarding Compliance issues. This website will be maintained by GMS-CF, LLC and updated monthly.

Postage and Delivery
Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Expenditures - Administrative (continued)

Insurance General Liability
The District's General Liability & Public Officials Liability Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon similar Community Development Districts.

Printing and Binding
Copies used in the preparation of agenda packages, required mailings, and other special projects.

Legal Advertising
The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper

Other Current Charges
This includes monthly bank charges and any other miscellaneous expenses that incur during the year.

Office Supplies
Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

Due, Licenses & Subscriptions
The District is required to pay an annual fee to the Florida Department of Commerce for $175.

Expenditures – Field

Utilities - Electric
FPL provides electricity to entrance and lift station.

Location	Vendor	Monthly	Total
1101 Willow Creek Blvd - Entrance	FPL	35	420
7705 Fortana Way - Lift Station	FPL	60	720
1135 Willow Creek Blvd Pump Foun	FPL	700	8,400
8059 Cortese DR #LS	FPL	90	1,080
1401 Willow Creek Blvd - Fountain	FPL	600	7,200
7893 Turchetta Ct - Meter #304869(	FPL	600	7,200
		Total	**25,020**

Utilities - Streetlights
FPL streetlight meters throughout the district.

Location	Vendor	Monthly	Total
1125 Willow Creek Blvd SL	FPL	2,787	**33,449**

Utilities - Water & Sewer
City of Titusville provides water and sewer service to the district.

Location	Vendor	Monthly	Total
7705 Fortana Way LS	City of Titusville	15	180
1135 Willow Creek Blvd	City of Titusville	64	768
8516 Cortese Dr	City of Titusville	821	9,852
8556 Cortese Dr	City of Titusville	100	1,200
		Total	**12,000**

Property Taxes
Non-ad valorem taxes the District incurs relating to the amenity center location.

Interlocal-Governmental Expense
Field expenditures paid by Willow Creek II CDD shared 23.91% per Interlocal & Cost Share Agreement.

Expenditures – Amenity

Interlocal-Governmental Expense
Amenity expenditures paid by Willow Creek II CDD shared 23.91% per Interlocal & Cost Share Agreement.

Willow Creek
Community Development District
Approved Proposed Budget
Debt Service Series 2022 Capital Improvement Bonds

Description	Adopted Budget FY2026	Actuals Thru 6/30/26	Projected Next 3 Months	Projected Thru 9/30/26	Approved Proposed Budget FY 2027
REVENUES:					
Special Assessments-On Roll	$ 174,947	$ 175,497	$ -	$ 175,497	$ 174,947
Interest Earnings	3,500	5,477	1,200	6,677	3,500
Carry Forward Surplus (1)	97,423	97,155	-	97,155	108,046
TOTAL REVENUES	**$ 275,869**	**$ 278,129**	**$ 1,200**	**$ 279,329**	**$ 286,493**
EXPENDITURES:					
Interest - 11/01	$ 65,641	$ 65,641	$ -	$ 65,641	$ 64,701
Interest - 05/01	65,641	65,641	-	65,641	64,701
Principal - 05/01	40,000	40,000	-	40,000	45,000
TOTAL EXPENDITURES	**$ 171,283**	**$ 171,283**	**$ -**	**$ 171,283**	**$ 174,403**
TOTAL EXPENDITURES	**$ 171,283**	**$ 171,283**	**$ -**	**$ 171,283**	**$ 174,403**
EXCESS REVENUES (EXPENDITURES)	**$ 104,587**	**$ 106,846**	**$ 1,200**	**$ 108,046**	**$ 112,090**

(1) Carry Forward is Net of Reserve Requirement

Interest Due 11/1/27 $ 63,644

Product	Assessable Units	Total Gross Assessment	FY26 Gross Per Unit	FY27 Gross Per Unit	Increase/ (Decrease)
Single Family - 50'	71	$ 54,378.90	$ 765.90	$ 765.90	$ -
Single Family - 50'	172	$ 131,734.80	$ 765.90	$ 765.90	$ -
Total	**243**	**$ 186,114**			
Less Collection Fees & Discounts (6%)		11,167			
Net Assessments		$ 174,947			

Willow Creek

Community Development District

AMORTIZATION SCHEDULE

Debt Service Series 2022 Capital Improvement Bonds

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
05/31/22	$ 2,575,000	4.700%	$ -	$ -	$ -
11/01/22	2,575,000	4.700%	-	57,789	57,789
05/01/23	2,575,000	4.700%	35,000	68,888	
11/01/23	2,540,000	4.700%	10,000	68,065	181,953
05/01/24	2,530,000	4.700%	50,000	67,793	-
11/01/24	2,480,000	4.700%	-	66,581	184,374
05/01/25	2,480,000	4.700%	40,000	66,581	
11/01/25	2,440,000	4.700%	-	65,641	172,223
05/01/26	2,440,000	4.700%	40,000	65,641	
11/01/26	2,400,000	4.700%	-	64,701	170,343
05/01/27	2,400,000	4.700%	45,000	64,701	
11/01/27	2,355,000	4.700%	-	63,644	173,345
05/01/28	2,355,000	5.000%	45,000	63,644	
11/01/28	2,310,000	5.000%	-	62,519	171,163
05/01/29	2,310,000	5.000%	50,000	62,519	
11/01/29	2,260,000	5.000%	-	61,269	173,788
05/01/30	2,260,000	5.000%	50,000	61,269	
11/01/30	2,210,000	5.000%	-	60,019	171,288
05/01/31	2,210,000	5.000%	55,000	60,019	
11/01/31	2,155,000	5.000%	-	58,644	173,663
05/01/32	2,155,000	5.000%	55,000	58,644	
11/01/32	2,100,000	5.000%	-	57,269	170,913
05/01/33	2,100,000	5.375%	60,000	57,269	
11/01/33	2,040,000	5.375%	-	55,656	172,925
05/01/34	2,040,000	5.375%	65,000	55,656	
11/01/34	1,975,000	5.375%	-	53,909	174,566
05/01/35	1,975,000	5.375%	65,000	53,909	
11/01/35	1,910,000	5.375%	-	52,163	171,072
05/01/36	1,910,000	5.375%	70,000	52,163	
11/01/36	1,840,000	5.375%	-	50,281	172,444
05/01/37	1,840,000	5.375%	75,000	50,281	
11/01/37	1,765,000	5.375%	-	48,266	173,547
05/01/38	1,765,000	5.375%	80,000	48,266	
11/01/38	1,685,000	5.375%	-	46,116	174,381
05/01/39	1,685,000	5.375%	85,000	46,116	
11/01/39	1,600,000	5.375%	-	43,831	174,947
05/01/40	1,600,000	5.375%	85,000	43,831	
11/01/40	1,515,000	5.375%	-	41,547	170,378
05/01/41	1,515,000	5.375%	90,000	41,547	
11/01/41	1,425,000	5.375%	-	39,128	170,675
05/01/42	1,425,000	5.375%	95,000	39,128	
11/01/42	1,330,000	5.375%	-	36,575	170,703
05/01/43	1,330,000	5.500%	100,000	36,575	
11/01/43	1,230,000	5.500%	-	33,825	170,400
05/01/44	1,230,000	5.500%	110,000	33,825	
11/01/44	1,120,000	5.500%	-	30,800	174,625
05/01/45	1,120,000	5.500%	115,000	30,800	
11/01/45	1,005,000	5.500%	-	27,638	173,438
05/01/46	1,005,000	5.500%	120,000	27,638	
11/01/46	885,000	5.500%	-	24,338	171,975
05/01/47	885,000	5.500%	130,000	24,338	
11/01/47	755,000	5.500%	-	20,763	175,100
05/01/48	755,000	5.500%	135,000	20,763	
11/01/48	620,000	5.500%	-	17,050	172,813
05/01/49	620,000	5.500%	140,000	17,050	
11/01/49	480,000	5.500%	-	13,200	170,250
05/01/50	480,000	5.500%	150,000	13,200	
11/01/50	330,000	5.500%	-	9,075	172,275
05/01/51	330,000	5.500%	160,000	9,075	
11/01/51	170,000	5.500%	-	4,675	173,750
05/01/52	170,000	5.500%	170,000	4,675	174,675
TOTAL			**$ 2,575,000**	**$ 2,680,776**	**$ 5,255,776**

Willow Creek
Community Development District
Non-Ad Valorem Assessments Comparison
2026-2027

Neighborhood	O&M Units	Bonds 2022 Units	Annual Maintenance Assessments			Annual Debt Assessments			Total Assessed Per Unit		
			FY 2027	**FY2026**	**Increase/ (decrease)**	**FY 2027**	**FY2026**	**Increase/ (decrease)**	**FY 2027**	**FY2026**	**Increase/ (decrease)**
On Roll											
Phase 1											
Single Family - 65'	79	0	**$900.00**	$900.00	**$0.00**	**$0.00**	$0.00	**$0.00**	**$900.00**	$900.00	**$0.00**
Village B											
Single Family - 50'	173	172	**$900.00**	$900.00	**$0.00**	**$765.90**	$765.90	**$0.00**	**$1,665.90**	$1,665.90	**$0.00**
Village D											
Single Family - 50'	72	71	**$900.00**	$900.00	**$0.00**	**$765.90**	$765.90	**$0.00**	**$1,665.90**	$1,665.90	**$0.00**
Total	324	243									

SECTION B

RESOLUTION 2026-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WILLOW CREEK COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2027; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Willow Creek Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Brevard County, Florida ("**County**"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027 ("**Fiscal Year 2027**"), attached hereto as **Exhibit A** and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2027; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("**Uniform Method**"), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Willow Creek Community Development District ("**Assessment Roll**") attached to this Resolution as **Exhibit B** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WILLOW CREEK COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits A** and **B**, is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits A** and **B**. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits A** and **B**. The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit B**, is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED THIS 11th DAY OF AUGUST, 2026.

ATTEST:

WILLOW CREEK COMMUNITY DEVELOPMENT DISTRICT

____
Secretary / Assistant Secretary

By: ___________________________

Its: ____________________________

Exhibit A: Adopted Budget for Fiscal Year 2027
Exhibit B: Assessment Roll

Exhibit B

Willow Creek CDD
FY 27 Assessment Roll

ParcelID	Units	O&M	Debt	Total
23 3504-00-7				
23 3510-50-*-1	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-2	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-3	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-4	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-5	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-6	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-7	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-8	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-9	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-10	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-11	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-12	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-13	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-14	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-15	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-16	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-17	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-18	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-19	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-20	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-21	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-22	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-32	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-33	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-34	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-35	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-36	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-37	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-38	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-39	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-40	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-41	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-42	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-43	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-44	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-45	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-46	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-47	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-48	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-49	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-50	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-53	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-54	1	$ 900.00	$ -	$ 900.00

ParcelID	Units	O&M	Debt	Total
23 3510-50-*-55	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-56	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-57	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-58	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-59	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-60	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-61	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-62	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-66	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-67	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-68	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-73	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-74	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-75	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-76	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-77	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-78	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-79	1	$ 900.00	$ -	$ 900.00
23 3510-50-*-A				$ -
23 3510-50-*-B				$ -
23 3510-50-*-C				$ -
23 3510-50-*-D				$ -
23 3510-50-*-E				$ -
23 3510-50-*-F				$ -
23 3510-50-*-G				$ -
23 3510-50-*-H				$ -
23 3510-50-*-L				$ -
23 3510-50-*-M				$ -
23 3510-50-*-N				$ -
23 3510-50-*-O				$ -
23 3510-50-*-P				$ -
23 3510-50-*-Q				$ -
23 3510-50-*-R				$ -
23 3510-50-*-S				$ -
23 3510-50-*-T				$ -
23 3510-50-*-U				$ -
23 3510-50-*-W				$ -
23 3510-51-*-23	1	$ 900.00	$ -	$ 900.00
23 3510-51-*-24	1	$ 900.00	$ -	$ 900.00
23 3510-51-*-25	1	$ 900.00	$ -	$ 900.00
23 3510-51-*-26	1	$ 900.00	$ -	$ 900.00
23 3510-51-*-27	1	$ 900.00	$ -	$ 900.00
23 3510-51-*-28	1	$ 900.00	$ -	$ 900.00
23 3510-51-*-29	1	$ 900.00	$ -	$ 900.00
23 3510-51-*-30	1	$ 900.00	$ -	$ 900.00
23 3510-51-*-31	1	$ 900.00	$ -	$ 900.00
23 3510-51-*-51	1	$ 900.00	$ -	$ 900.00

ParcelID	Units	O&M	Debt	Total
23 3510-51-*-52	1	$ 900.00	$ -	$ 900.00
23 3510-51-*-63	1	$ 900.00	$ -	$ 900.00
23 3510-51-*-64	1	$ 900.00	$ -	$ 900.00
23 3510-51-*-65	1	$ 900.00	$ -	$ 900.00
23 3510-51-*-69	1	$ 900.00	$ -	$ 900.00
23 3510-51-*-70	1	$ 900.00	$ -	$ 900.00
23 3510-51-*-71	1	$ 900.00	$ -	$ 900.00
23 3510-51-*-72	1	$ 900.00	$ -	$ 900.00
23 3510-51-*-I				$ -
23 3510-51-*-J				$ -
23 3510-51-*-K				$ -
23 3510-51-*-V				$ -
23 3510-51-*-X				$ -
23 3510-YI-*-1	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-2	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-3	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-4	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-5	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-6	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-7	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-8	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-9	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-10	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-11	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-12	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-13	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-14	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-15	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-16	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-17	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-18	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-19	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-20	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-21	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-22	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-23	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-24	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-25	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-26	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-27	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-28	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-29	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-30	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-31	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-32	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-33	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-34	1	$ 900.00	$ 765.90	$ 1,665.90

ParcelID	Units	O&M	Debt	Total
23 3510-YI-*-35	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-36	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-37	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-38	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-39	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-40	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-41	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-42	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-43	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-44	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-45	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-46	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-47	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-48	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-49	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-50	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-51	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-52	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-53	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-54	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-55	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-56	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-57	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-58	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-59	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-60	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-61	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-62	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-63	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-64	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-65	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-66	1	$ 900.00	$ -	$ 900.00
23 3510-YI-*-67	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-68	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-69	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-70	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-71	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-72	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YI-*-L.1				$ -
23 3510-YI-*-L.2				$ -
23 3510-YI-*-L.3				$ -
23 3510-YI-*-L.4				$ -
23 3510-YI-*-L.5				$ -
23 3510-YI-*-L.6				$ -
23 3510-YI-*-L.8				$ -
23 3510-YI-*-REC.2				$ -
23 3510-YI-*-ST.1				$ -

ParcelID	Units	O&M	Debt	Total
23 3510-YI-*-ST.2				$ -
23 3510-YI-*-UT.1				$ -
23 3510-YI-*-UT.2				$ -
23 3510-YI-*-UT.3				$ -
23 3510-YI-*-UT.4				$ -
23 3510-YI-*-UT.5				$ -
23 3510-YI-*-UT.6				$ -
23 3510-YI-*-UT.7				$ -
23 3510-YI-*-UT.8				$ -
23 3510-YI-*-UT.9				$ -
23 3510-YI-*-WC.1				$ -
23 3510-YI-*-WC.2				$ -
23 3510-YI-*-WC.3				$ -
23 3509-YR-*-1	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-2	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-3	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-4	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-5	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-6	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-7	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-8	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-9	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-10	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-11	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-12	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-13	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-14	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-15	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-16	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-17	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-18	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-19	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-20	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-21	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-22	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-23	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-24	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-25	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-26	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-27	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-28	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-29	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-30	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-31	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-32	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-33	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-34	1	$ 900.00	$ 765.90	$ 1,665.90

ParcelID	Units	O&M	Debt	Total
23 3510-YR-*-35	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-36	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-37	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-38	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-39	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-40	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-41	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-42	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-43	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-44	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-45	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-46	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-47	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-48	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-49	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-50	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-51	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-52	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-53	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-54	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-55	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-56	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-57	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-58	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-59	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-60	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-61	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-62	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-63	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-64	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-65	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-66	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-67	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-68	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-69	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-70	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-71	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-72	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-73	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-74	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-75	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-76	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-77	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-78	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-79	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-80	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-81	1	$ 900.00	$ 765.90	$ 1,665.90

ParcelID	Units	O&M	Debt	Total
23 3510-YR-*-82	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-83	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-84	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-85	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-86	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-87	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-88	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-89	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-90	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-91	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-92	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-93	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-94	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-95	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-96	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-97	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-98	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-99	1	$ 900.00	$ 765.90	$ 1,665.90
23 3510-YR-*-100	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-101	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-102	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-103	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-104	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-105	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-106	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-107	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-108	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-109	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-110	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-111	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-112	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-113	1	$ 900.00	$ -	$ 900.00
23 3509-YR-*-114	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-115	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-116	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-117	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-118	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-119	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-120	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-121	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-122	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-123	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-124	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-125	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-126	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-127	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-128	1	$ 900.00	$ 765.90	$ 1,665.90

ParcelID	Units	O&M	Debt	Total
23 3509-YR-*-129	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-130	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-131	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-132	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-133	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-134	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-135	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-136	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-137	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-138	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-139	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-140	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-141	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-142	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-143	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-144	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-145	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-146	1	$ 900.00	$ 765.90	$ 1,665.90
23 3504-YR-*-147	1	$ 900.00	$ 765.90	$ 1,665.90
23 3504-YR-*-148	1	$ 900.00	$ 765.90	$ 1,665.90
23 3504-YR-*-149	1	$ 900.00	$ 765.90	$ 1,665.90
23 3504-YR-*-150	1	$ 900.00	$ 765.90	$ 1,665.90
23 3504-YR-*-151	1	$ 900.00	$ 765.90	$ 1,665.90
23 3504-YR-*-152	1	$ 900.00	$ 765.90	$ 1,665.90
23 3504-YR-*-153	1	$ 900.00	$ 765.90	$ 1,665.90
23 3504-YR-*-154	1	$ 900.00	$ 765.90	$ 1,665.90
23 3504-YR-*-155	1	$ 900.00	$ 765.90	$ 1,665.90
23 3504-YR-*-156	1	$ 900.00	$ 765.90	$ 1,665.90
23 3504-YR-*-157	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-158	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-159	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-160	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-161	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-162	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-163	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-164	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-165	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-166	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-167	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-168	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-169	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-170	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-171	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-172	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-173	1	$ 900.00	$ 765.90	$ 1,665.90
23 3509-YR-*-B.1				
23 3510-YR-*-B.2				

ParcelID	Units	O&M	Debt	Total
23 3510-YR-*-B.3				
23 3509-YR-*-B.4				
23 3509-YR-*-B.8				
23 3509-YR-*-B.9				
23 3509-YR-*-B.10				
23 3509-YR-*-B.11				
23 3510-YR-*-B.12				
23 3510-YR-*-B.13				
23 3509-YR-*-B.14				
23 3504-YR-*-B.15				
23 3509-YR-*-B.16				
23 3504-YR-*-B.17				
23 3504-YR-*-B.18				
23 3509-YR-*-B.19				
23 3509-YR-*-B.20				
23 3509-YR-*-B.21				
23 3510-YR-*-B.22				
23 3510-YR-*-B.23				
23 3510-YR-*-B.24				
23 3510-YR-*-B.25				
23 3510-YR-*-B.26				
23 3509-YR-*-B.27				
23 3509-YR-*-B.28				
23 3509-YR-*-B.29				
23 3509-YR-*-B.30				
23 3509-YR-*-B.31				
23 3509-YR-*-B.32				
23 3509-YR-*-B.33				
23 3509-YR-*-B.34				
23 3509-YR-*-B.36				
23 3509-YR-*-B.37				
23 3509-YR-*-REC.1				
23 3509-YR-*-REC.2				
Total Gross Onroll	324	$ 291,600.00	$ 186,113.70	$477,713.70

Total Net Onroll		$ 274,104.00	$ 174,946.88	$449,050.88

SECTION C

FISCAL YEAR 2027 BUDGET DEFICIT FUNDING AGREEMENT

THIS AGREEMENT ("**Agreement**") is entered into this 11th day of August 2026, by and between:

WILLOW CREEK COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, located in the City of Titusville, Brevard County, Florida, with an address of c/o Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 ("**District**"), and

KB HOME ORLANDO LLC, a Delaware limited liability company and a landowner in the District ("**Developer**"), with an address of 9102 Southpark Center Loop, Suite 100, Orlando, Florida 32819.

RECITALS

WHEREAS, the District was established pursuant to Chapter 190, *Florida Statutes*, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure improvements; and

WHEREAS, the District, pursuant to Chapter 190, *Florida Statutes*, is authorized to levy such taxes, special assessments, fees and other charges as may be necessary in furtherance of the District's activities and services; and

WHEREAS, the District has adopted its operations and maintenance ("**O&M**") budget for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**Fiscal Year 2027**" and the budget relating thereto, "**2027 O&M Budget**"), which budget commenced on October 1, 2026, and concludes on September 30, 2027, a copy of which is attached hereto as **Exhibit A** and incorporated herein by reference; and

WHEREAS, Developer is actively developing certain real property within the District and presently owns a portion of such real property identified in the District's Fiscal Year 2027 Assessment Roll ("**Assessment Roll**"), appended to the attached **Exhibit A** and incorporated herein by reference, which real property is located entirely within the District and which real property will benefit from the timely construction and acquisition of the District's facilities, activities and services and from the continued operations of the District ("**Property**"); and

WHEREAS, following the adoption of the 2027 O&M Budget, the District has the option of levying non-ad valorem assessments on all land within its boundaries that will benefit from the activities, operations and services set forth in such budget and at the full amount of the budget (hereinafter referred to as the "**2027 O&M Assessment(s)**"), or utilizing such other revenue sources as may be available to it; and

WHEREAS, the District is not able to predict with absolute certainty the amount of monies necessary to fund the operations and services set forth in the 2027 O&M Budget and believes that the 2027 O&M Assessments will be insufficient to cover the entire 2027 O&M Budget; and

WHEREAS, in contemplation of the foregoing, and in lieu of levying an increased amount in 2027 O&M Assessments on the Property to fund the full 2027 O&M Budget, Developer agrees to provide the monies necessary to fund the actual expenditures for the Fiscal Year 2027 (hereinafter referred to as the "**2027 O&M Budget Payment**"), not otherwise funded by 2027 O&M Assessments levied upon benefited lands located within the District; and

WHEREAS, Developer and the District desire to secure such budget funding through the imposition of a continuing lien against the Property described in **Exhibit B,** and otherwise as provided herein.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

SECTION 1. RECITALS. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Agreement.

SECTION 2. PAYMENT OF DISTRICT'S 2027 O&M BUDGET.

i. ***Payment of O&M Budget Expenses.*** Developer agrees to make available to the District the monies necessary to fund all expenditures of the 2027 O&M Budget not otherwise funded through 2027 O&M Assessments levied upon benefited lands located within the District no later than **October 1, 2026**. Funds provided hereunder shall be placed in the District's general checking account. Any amounts not paid within the time period set forth herein shall accrue interest at a rate equal to the lesser of eighteen percent (18%) per annum or the maximum rate allowed by Florida law until paid in full. In no way shall the foregoing in any way affect the District's ability to levy special assessments upon the lands within the District, including the Property, in accordance with Florida law, to provide funds for any unfunded expenditures whether such expenditures are the result of an amendment to the District's 2027 O&M Budget or otherwise.

ii. ***Consent to Funding of 2027 O&M Budget.*** Developer acknowledges and agrees that the 2027 O&M Budget Payment represents the funding of operations and maintenance expenditures that would otherwise be appropriately funded through 2027 O&M Assessments equitably allocated to the Property within the District in accordance with the District's assessment methodology. Developer agrees to pay, or cause to be paid, the 2027 O&M Budget Payment regardless of whether Developer owns the Property at the time of such payment subject to the terms set forth in Section 10 herein. Developer agrees that it will not contest the legality or validity of such imposition, collection or enforcement to the extent such imposition is made in accordance with the terms of this Agreement.

SECTION 3. CONTINUING LIEN. If the Developer does not remit payment within the time specified in Section 2 herein, the District shall have the right to file and perfect a continuing lien upon the Property described in **Exhibit B** for all payments due and owing under the terms of this Agreement, for interest thereon, and for reasonable attorneys' fees, paralegals' fees, expenses and court costs incurred by the District incident to the collection of funds under this Agreement or for enforcement of this lien, and all sums advanced and paid by the District for taxes and payment on account of superior interests, liens and encumbrances in order to preserve and protect the District's lien. The lien shall be effective as of the date and time of the recording of a "Notice of Lien for FY 2027 O&M Budget" in the public records of Brevard County, Florida, stating among other things, the description of the real property and the amount due as of the recording of the Notice, and the existence of this Agreement. The District Manager, in its sole discretion, is hereby authorized by the District to file the Notice of Lien for FY 2027 O&M Budget on behalf of the District, without the need of further Board action authorizing or directing such filing. At the District Manager's direction, the District may also bring an action at law against the record title holder to the Property to pay the amount due under this Agreement or may foreclose the lien against the Property in any manner authorized by law. The District may partially release any filed lien for portions of the Property subject to a plat if and when Developer has demonstrated, in the District's sole discretion, that such release will not materially impair the ability of the District to enforce the collection of funds hereunder and that the value of the remaining Property subject to the lien provides adequate security for all outstanding and reasonably anticipated obligations under this Agreement. In the event Developer sells any of the Property described in **Exhibit B** after the execution of this Agreement, Developer's rights and obligations under this Agreement shall remain the same, provided however that the District's right to file a lien under this Section shall apply to the remaining Property owned by Developer, without limiting any other remedy available to the District under this Agreement.

SECTION 4. ALTERNATIVE COLLECTION METHODS.

i. In the alternative or in addition to the collection method set forth in Section 3 above, the District may enforce the collection of the 2027 O&M Budget Payment(s) by action against Developer in the appropriate judicial forum in and for Brevard County, Florida. The enforcement of the collection of funds in this manner shall be in the sole discretion of the District Manager on behalf of the District. In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

ii. The District hereby finds that the activities, operations and services funded by the 2027 O&M Budget Payment(s) provide a special and peculiar benefit to the Property. Developer agrees that the activities, operations and services that will be funded by the 2027 O&M Budget Payment(s) provide a special and peculiar benefit to the Property in excess of the costs thereof. Therefore, in the alternative or in addition to the other methods of collection set forth in this Agreement, the District, in its sole discretion, may choose to certify amounts due hereunder as a non-ad valorem assessment on all or any part of the Property for collection, either through the Uniform Method of Collection set forth in

Chapter 197 or under any method of direct bill and collection authorized by Florida law. Such assessment, if imposed, may be certified on the next available tax roll of the Brevard County property appraiser.

SECTION 5. NOTICE. All notices, payments and other communications hereunder ("**Notices**") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, to the parties, as follows:

A. If to the District: Willow Creek Community Development District
c/o GMS - Central Florida, LLC
219 E. Livingston Street
Orlando, Florida 32801
Attn: District Manager

With a copy to: Kilinski | Van Wyk PLLC
517 East College Avenue
Tallahassee, Florida 32303
Attn: District Counsel

B. If to Developer: KB Home Orlando LLC
9102 Southpark Center Loop, Suite100
Orlando, Florida 32819
Attn: Steve McConn

SECTION 6. AMENDMENT. This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.

SECTION 7. AUTHORITY. The execution of this Agreement has been duly authorized by the appropriate body or official of all parties hereto, each party has complied with all the requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.

SECTION 8. ASSIGNMENT. This Agreement may not be assigned, in whole or in part, by either party except upon the prior written consent of the other party, which consent shall not be unreasonably withheld, conditioned, or delayed. Any attempted assignment without such consent shall be void.

SECTION 9. DEFAULT. A default by either party under this Agreement shall entitle the non-defaulting party to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance and specifically including the ability of the District to enforce any and all payment obligations under this Agreement in the manner described in Sections 3 and 4 above.

SECTION 10. THIRD-PARTY RIGHTS; TRANSFER OF PROPERTY. This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns. In the event Developer sells or otherwise disposes of its business or of all or substantially all of its assets relating to improvements, work product, or lands within the District, including the Property, Developer shall continue to be bound by the terms of this Agreement and additionally shall expressly require that the purchaser agree to be bound by the terms of this Agreement, subject to the District's prior written consent to such transfer. Developer shall give ninety (90) days prior written notice to the District under this Agreement of any such sale or disposition and shall provide evidence of the purchaser's assumption of this Agreement. Failure by Developer to comply with the requirements of this Section shall constitute a default under this Agreement, and any sale or disposition without the purchaser's written assumption of this Agreement shall not release Developer from any obligation hereunder.

SECTION 11. APPLICABLE LAW AND VENUE. This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida. The parties agree that venue will be in Brevard County, Florida. Nothing in this Agreement shall be deemed a waiver of the District's sovereign immunity or any limitations on liability of the District under Section 768.28, *Florida Statutes*, or other applicable law.

SECTION 12. NEGOTIATION AT ARM'S LENGTH. This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.

SECTION 13. PUBLIC RECORDS. Developer understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Developer agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Developer acknowledges that the designated public records custodian for the District is **Jeremy LeBrun** ("**Public Records Custodian**"). Among other requirements and to the extent applicable by law, Developer shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Developer does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Developer's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Developer, Developer shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

> **IF DEVELOPER HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO DEVELOPER'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT 219 E. LIVINGSTON STREET, ORLANDO, FLORIDA 32801, BY TELEPHONE AT (407) 841-5524, OR AT JLEBRUN@GMSCFL.COM.**

SECTION 14. EFFECTIVE DATE. The Agreement shall take effect as of October 1, 2026. The enforcement provisions of this Agreement, including but not limited to Sections 3, 4, and 9, shall survive its termination, until all payments due pursuant to this Agreement are paid in full.

SECTION 15. ANTI-HUMAN TRAFFICKING REQUIREMENTS. Developer certifies, by acceptance of this Agreement, that neither it nor its principals utilize coercion for labor or services as defined in Section 787.06, *Florida Statutes*. Developer agrees to execute the affidavit, in a form mutually acceptable to the Parties, in compliance with Section 787.06(14), *Florida Statutes*, within thirty (30) days of the Effective Date.

IN WITNESS WHEREOF, the Parties execute this Agreement on the day and year first written above.

WILLOW CREEK
COMMUNITY DEVELOPMENT DISTRICT

____
Chairperson, Board of Supervisors

KB HOME ORLANDO LLC

____
By: ______________________________
Its: ______________________________

EXHIBIT A: 2027 O&M Budget & Assessment Roll
EXHIBIT B: Property Description

EXHIBIT A:
2027 O&M BUDGET & ASSESSMENT ROLL

<u>EXHIBIT B</u>:
PROPERTY DESCRIPTION

[*Begins on Following Page*]

LEGAL DESCRIPTION:

A PARCEL OF LAND BEING LOTS 184, 185, 186, 191, 192, 193, 200, 201, 208, 209, 216 AND 217 TOGETHER WITH PORTIONS OF LOTS 177, 178, 179, 182, 183, 187, 190, 194, 195,
199, 202, 207, 210, 215, 218, 223 AND 224 AS SHOWN ON THE PLAT OF COCOA-INDIAN RIVER PROPERTIES AS RECORDED IN PLAT BOOK 5, PAGE 7 OF THE PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA.

TOGETHER WITH:

A PORTION OF THE NORTH 3/4 OF SECTION 9, TOWNSHIP 23 SOUTH, RANGE 35 EAST, BREVARD COUNTY, FLORIDA LYING EAST OF THE EASTERLY RIGHT-OF-WAY LINE INTERSTATE 95 AND STATE ROAD NO. 407.

TOGETHER WITH:

A PORTION OF THE SOUTH 1/2 OF SECTION 4, TOWNSHIP 23 SOUTH, RANGE 35 EAST LYING EAST OF THE EASTERLY LINE OF STATE ROAD NO. 407.

TOGETHER WITH:

TRACT R-4, WILLOW CREEK COMMERCIAL CENTER PHASE I, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 51, PAGES 20-26, OF THE PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA.

ALL OF THE ABOVE-BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHEAST CORNER OF SECTION 10, TOWNSHIP 23 SOUTH, RANGE 35 EAST, BREVARD COUNTY, FLORIDA; THENCE NORTH 00°11'12" EAST ALONG THE EAST LINE OF SAID SECTION 10, A DISTANCE OF 1327.76 FEET TO THE NORTHEAST CORNER OF THE SOUTH 1/4 OF SAID SECTION 10; THENCE CONTINUE NORTH 00°11'12" EAST ALONG SAID EAST LINE OF SECTION 10, A DISTANCE OF 101.45 FEET; THENCE SOUTH 89°22'09" WEST DISTANCE OF 316.46 FEET TO A POINT LYING ON THE WESTERLY RIGHT-OF-WAY LINE OF GRISSOM PARKWAY AS DESCRIBED IN O.R. BOOK 2721, PAGE 910, OF THE SAID PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA; THENCE CONTINUE SOUTH 89°22'09" WEST, OF 1608.67 FEET TO THE POINT-OF-BEGINNING OF THE HEREIN DESCRIBED PARCEL OF LAND; THENCE CONTINUE SOUTH 89°22'09" WEST ALONG SAID LINE, A DISTANCE OF 7,192.35 FEET TO A POINT ON THE EAST RIGHT-OF-WAY LINE OF INTERSTATE 95; THENCE RUN ALONG THE EAST RIGHT-OF-WAY LINE OF INTERSTATE 95 AND STATE ROAD 407 (A.K.A. CHALLENGER MEMORIAL PARKWAY) AS SHOWN ON FLORIDA DEPARTMENT OF TRANSPORTATION RIGHT-OF-WAY MAP SECTION 7006-2501 FOR THE FOLLOWING SEVEN CALLS:
NORTH 35°26'31" WEST, A DISTANCE OF 1,079.54 FEET; THENCE NORTH 31°25'51" WEST,A DISTANCE OF 461.53 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE TO THE EAST, HAVING A RADIUS OF 1,819.86 FEET, AND A CENTRAL ANGLE OF 28°53'59"; THENCE NORTHERLY ALONG THE ARC OF SAID CURVE AN ARC DISTANCE OF 917.93 FEET; THENCE NORTH 02°31'52" WEST, A DISTANCE OF 1,179.02 FEET TO THE POINT OF CURVATURE OF A CIRCULAR

CURVE CONCAVE TO THE EAST, HAVING A RADIUS OF 1,342.40 FEET, AND A CENTRAL ANGLE OF 32°21'46"; THENCE NORTHERLY ALONG THE ARC OF SAID CURVE AN ARC DISTANCE OF 758.24 FEET; THENCE NORTH 29°49'54" EAST, A DISTANCE OF ·198.99 FEET; THENCE NORTH 30°59'13" EAST, A DISTANCE OF 268.32 FEET; THENCE LEAVING SAID EAST RIGHT-OF-WAY LINE RUN NORTH 89°52'19" EAST, A DISTANCE OF 2,962.61 FEET; THENCE NORTH 00°20'28" WEST, A DISTANCE OF 1,948.46 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE~ · CONCAVE TO THE SOUTHEAST, HAVING A RADIUS OF 510.00 FEET, AND A CENTRAL ANGLE OF 89°04'25"; THENCE NORTHEASTERLY ALONG THE ARC OF SAID CURVE AN ARC DISTANCE OF 792.86 FEET TO THE POINT OF REVERSE CURVATURE OF A CIRCULAR CURVE CONCAVE TO THE NORTHWEST HAVING A RADIUS OF 215.00 FEET, AND A CENTRAL ANGLE OF 88°29'47"; THENCE NORTHEASTERLY ALONG THE ARC OF SAID CURVE AN ARC DISTANCE OF 332.08 FEET; THENCE NORTH 00°14'10" EAST, A DISTANCE OF 9.80 FEET TO THE SOUTHEAST CORNER OF TRACT D, ENTERPRISE PARK, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 32, PAGE 74, OF THE PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA; THENCE SOUTH 89°52'14" EAST ALONG THE SOUTH LINE OF SAID ENTERPRISE PARK, A DISTANCE OF 120.00 FEET TO THE SOUTHWEST CORNER OF TRACT C OF SAID ENTERPRISE PARK; THENCE LEAVING SAID SOUTH LINE RUN SOUTH 00°14'10" WEST, A DISTANCE OF 10.02 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE TO THE NORTHWEST, HAVING A RADIUS OF 335.00 FEET, AND A CENTRAL ANGLE OF 88°29'47"; THENCE SOUTHWESTERLY ALONG THE ARC OF SAID CURVE AN ARC DISTANCE OF 517.43 FEET TO THE POINT OF REVERSE CURVATURE OF A CIRCULAR CURVE CONCAVE TO THE SOUTHEAST HAVING A RADIUS OF 390.00 FEET, AND A CENTRAL ANGLE OF 89°04'25"; THENCE SOUTHWESTERLY ALONG THE ARC OF SAID CURVE AN ARC DISTANCE OF 606.31 FEET; THENCE SOUTH 00°20'28" EAST, A DISTANCE OF 1,948.91 FEET; THENCE NORTH 89°52'19" EAST, A DISTANCE OF 1,494.00 FEET TO A POINT ON THE EAST LINE OF THE SOUTHEAST 1/4 OF SAID SECTION 4 AND THE WEST LINE OF SAID PLAT OF COCOA-INDIAN RIVER PROPERTIES; THENCE SOUTH 00°24'39" EAST ALONG SAID EAST AND WEST LINE, A DISTANCE OF 731.37 FEET TO THE SOUTHEAST CORNER OF SAID SECTION 4 AND SAID POINT· BEING THE SOUTHWEST CORNER OF LOT 225 OF SAID PLAT OF COCOA-INDIAN RIVER PROPERTIES; THENCE SOUTH 89°50'05" EAST ALONG THE NORTH LINE OF SAID SECTION 10 AND THE SOUTH LINE OF SAID LOT 225, A DISTANCE OF 1,188.05 FEET TO THE NORTHWEST CORNER OF TRACT 1, OF SAID WILLOW CREEK COMMERCIAL CENTER PHASE I; THENCE SOUTH 31°01'11" EAST ALONG THE WEST LINE OF SAID TRACT 1, A DISTANCE OF 3,213.07 FEET TO THE SOUTHEAST CORNER OF SAID TRACT 1; THENCE NORTH 58°58'49" EAST ALONG THE SOUTH LINE OF SAID TRACT 1, A DISTANCE OF 500.56 FEET TO THE SOUTHEAST CORNER OF SAID TRACT 1, SAID POINT BEING ON THE WEST LINE OF LOT 9 OF SAID WILLOW CREEK COMMERCIAL CENTER PHASE I; THENCE SOUTH 28°52'20" EAST ALONG SAID WEST LINE, A DISTANCE OF 15.01 FEET TO THE SOUTHWEST CORNER OF SAID LOT 9; THENCE SOUTH 31°01'11" EAST ALONG THE NORTHERLY EXTENSION OF LOT 6, OF SAID WILLOW CREEK COMMERCIAL CENTER PHASE I, A DISTANCE OF 115.00 FEET TO THE NORTHEAST CORNER OF TRACT D-1, OF SAID WILLOW CREEK COMMERCIAL CENTER PHASE I; THENCE SOUTH 58°58'49" WEST ALONG THE NORTH LINE OF SAID TRACT D-1 AND THE NORTH LINE OF TRACT 3, OF SAID WILLOW CREEK COMMERCIAL CENTER PHASE I, A DISTANCE OF 500.00 FEET TO THE NORTHWEST CORNER OF SAID TRACT 3; THENCE SOUTH 31°01'11" EAST ALONG THE WEST LINE OF SAID TRACT 3, A DISTANCE OF 911.11 FEET TO THE POINT-OF-BEGINNING.

CONTAINING 682.89 ACRES OF LAND MORE OR LESS.

LESS AND EXCEPT THE FOLLOWING:

A PARCEL OF LAND BEING PORTIONS OF LOTS 184, 185, 192, 193, 200, 201, AND 208 AS SHOWN ON THE PLAT OF COCOA-INDIAN RIVER PROPERTIES AS RECORDED IN PLAT BOOK 5, PAGE 7 OF THE PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA.

TOGETHER WITH:

A PORTION OF THE NORTH 3/4 OF SECTION 9, TOWNSHIP 23 SOUTH, RANGE 35 EAST, BREVARD COUNTY, FLORIDA LYING EAST OF THE EASTERLY RIGHT OF WAY LINE INTERSTATE 95 AND STATE ROAD NO.407.

ALSO TOGETHER WITH:
A PORTION OF THE SOUTH 1/2 OF SECTION 4, TOWNSHIP 23 SOUTH, RANGE 35 EAST LYING EAST OF THE EASTERLY RIGHT OF WAY LINE OF STATE ROAD NO.407.

ALL OF THE ABOVE BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHEAST CORNER OF SECTION 10, TOWNSHIP 23 SOUTH, RANGE 35 EAST, BREVARD COUNTY, FLORIDA, THENCE N.00°11'12"E., ALONG THE EAST LINE OF SAID SECTION 10, A DISTANCE OF 1327.76 FEET TO THE NORTHEAST CORNER OF THE SOUTH 1/4 OF SAID SECTION 10; THENCE CONTINUE N.00°11'12"E., ALONG SAID EAST LINE OF SECTION 10, A DISTANCE OF 101.45 FEET; THENCE S.89°22'09"W., 316.46 FEET TO A POINT LYING ON THE WESTERLY RIGHT OF WAY LINE OF GRISSOM PARKWAY AS DESCRIBED IN OFFICIAL RECORDS BOOK 2721, PAGE 910 OF THE PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA; THENCE CONTINUE S.89°22'09"W., 4330.71 FEET TO THE POINT OF BEGINNING OF THE PARCEL OF LAND HEREIN DESCRIBED; THENCE CONTINUE S.89°22'09"W., 4470.31 FEET TO A POINT LYING ON THE EASTERLY RIGHT OF WAY LINE OF INTERSTATE 95; THENCE ALONG THE RIGHT OF WAY LINES OF INTERSTATE 95 AND STATE ROAD NO.407, THE FOLLOWING SEVEN COURSES AND DISTANCES; THENCE N.35°26'31"W., 1079.54 FEET; THENCE N.31°25'51"W., 461.53 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE, CONCAVE EASTERLY AND HAVING A RADIUS OF 1819.86 FEET; THENCE NORTHERLY, ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 28°53'59", 917.93 FEET TO THE POINT OF TANGENCY; THENCE N.02°31'52"W., 1179.02 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE, CONCAVE EASTERLY AND HAVING A RADIUS OF 1342.40 FEET; THENCE NORTHERLY, ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 32°21'46", 758.24 FEET TO THE POINT OF TANGENCY; THENCE N.29°49'54"E., 198.99 FEET; THENCE N.30°59'13"E., 268.32 FEET; THENCE DEPARTING SAID RIGHT OF WAY LINE OF INTERSTATE 95 ON A BEARING OF N.89°52'19"E., 3122.20 FEET TO THE MOST NORTHWESTERLY CORNER OF VERONA – VILLAGE "B", ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 73, PAGES 29 THROUGH 36 OF THE PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA; THENCE RUN ALONG THE WESTERLY LINE OF THE AFORESAID PLAT OF VERONA – VILLAGE "B", THE FOLLOWING TWO (2) COURSES AND DISTANCES: THENCE S. 00°07'38"E., 533.14 FEET; THENCE S.15°34'01"E., 105.25 FEET; THENCE S.76°55'42"W., 17.53 FEET TO A POINT ON THE EASTERLY RIGHT OF WAY LINE OF "WILLOW CREEK BOULEVARD" (A 90.00 FOOT WIDE PUBLIC RIGHT OF WAY) AS SHOWN ON THE AFORESAID PLAT OF VERONA – VILLAGE "B"; SAID POINT BEING ON A NON-TANGENT CIRCULAR CURVE, CONCAVE WESTERLY HAVING A RADIUS OF 1210.50 FEET; THENCE RUN SOUTHERLY, ALONG THE ARC OF SAID CURVE AND ALONG SAID PUBLIC RIGHT OF WAY LINE, THROUGH A CENTRAL ANGLE OF 32°16'15", 681.79 FEET TO THE POINT OF REVERSE

CURVATURE OF A CIRCULAR CURVE, CONCAVE EASTERLY AND HAVING A RADIUS OF 957.08 FEET; THENCE SOUTHERLY, ALONG THE ARC OF SAID CURVE AND ALONG SAID RIGHT OF WAY LINE, THROUGH A CENTRAL ANGLE OF 18°10'53", 303.71 FEET TO THE POINT OF TANGENCY; THENCE S.02°29'18"E., 162.53 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE, CONCAVE NORTHEASTERLY AND HAVING A RADIUS OF 459.29 FEET; THENCE SOUTHEASTERLY, ALONG THE ARC OF SAID CURVE AND ALONG SAID RIGHT OF WAY LINE, THROUGH A CENTRAL ANGLE OF 71°22'59", 572.21 FEET TO THE POINT OF TANGENCY; THENCE S.73°49'59"E., 207.65 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE, CONCAVE NORTHERLY AND HAVING A RADIUS OF 1879.88 FEET; THENCE EASTERLY, ALONG THE ARC OF SAID CURVE AND ALONG SAID RIGHT OF WAY LINE, THROUGH A CENTRAL ANGLE OF 28°09'01", 923.61 FEET TO A POINT ON THE WEST LINE OF VERONA-VILLAGE "D", ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 71, PAGES 18 THROUGH 24 OF THE AFORESAID PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA; THENCE RUN N.08°34'09"W., ALONG SAID WEST LINE, A DISTANCE OF 6.94 FEET TO THE NORTHWEST CORNER OF SAID PLAT OF VERONA-VILLAGE "D"; SAID POINT BEING ON A NON-TANGENT CIRCULAR CURVE, CONCAVE NORTHERLY AND HAVING A RADIUS OF 805.00 FEET; THENCE NORTHEASTERLY, ALONG THE ARC OF SAID CURVE AND ALONG THE NORTH LINE OF SAID PLAT OF VERONA-VILLAGE "D", THROUGH A CENTRAL ANGLE OF 05°26'28", 76.45 FEET TO THE POINT OF REVERSE CURVATURE OF A CIRCULAR CURVE, CONCAVE SOUTHERLY AND HAVING A RADIUS OF 795.00 FEET; THENCE NORTHEASTERLY, ALONG THE ARC OF SAID CURVE AND ALONG THE NORTH LINE OF SAID PLAT OF VERONA-VILLAGE "D", THROUGH A CENTRAL ANGLE OF 05°57'04", 82.57 FEET TO THE WEST CORNER OF TRACT REC-2, AS SHOWN ON SAID PLAT OF VERONA-VILLAGE "D"; THENCE DEPARTING SAID NORTH LINE, RUN S.09°28'11"E., 95.03 FEET TO THE NORTHEAST CORNER OF TRACT REC-1, AS SHOWN ON SAID PLAT OF VERONA-VILLAGE "D"; THENCE RUN ALONG THE BOUNDARY OF SAID TRACT REC-1 THE FOLLOWING THIRTY-SEVEN (37) COURSES AND DISTANCES: THENCE S.13°00'01"E., 66.81 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE, CONCAVE NORTHEASTERLY AND HAVING A RADIUS OF 70.00 FEET; THENCE SOUTHEASTERLY, ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 44°32'33", 54.42 FEET TO THE POINT OF TANGENCY; THENCE S.57°32'34"E., 11.11 FEET; THENCE S.81°34'25"E., 11.77 FEET; THENCE N.74°26'37"E., 14.74 FEET; THENCE N.63°33'32"E., 48.72 FEET; THENCE N.80°02'14"E., 48.82 FEET; THENCE N.27°54'32"E., 18.00 FEET; THENCE S.66°31'54"E., 30.55 FEET; THENCE N.75°46'30"E., 28.29 FEET; THENCE S.86°37'24"E., 15.33 FEET; THENCE S.74°09'46"E., 12.79 FEET; THENCE S.48°16'14"E., 17.65 FEET; THENCE S.35°45'28"E., 12.66 FEET; THENCE S.15°02'04"E., 23.54 FEET; THENCE S.65°38'01"E., 25.44 FEET; THENCE S.70°56'30"E., 21.68 FEET TO A POINT ON A NON-TANGENT CIRCULAR CURVE, CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 646.77 FEET AND TO WHICH POINT A RADIAL LINE BEARS N.18°15'43"E.; THENCE SOUTHWESTERLY, ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 22°32'03", 254.37 FEET TO A POINT OF TANGENCY; THENCE ON A RADIAL LINE OF S.40°47'46"W., 120.00 FEET TO A POINT LYING ON THE EASTERLY RIGHT OF WAY LINE OF PECORINO COURT AS SHOWN ON SAID PLAT OF VERONA-VILLAGE "D" AND ARC OF A CIRCULAR CURVE, CONCAVE WESTERLY, HAVING A RADIUS OF 526.78 FEET; THENCE NORTHWESTERLY, ALONG SAID RIGHT OF WAY LINE AND ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 02°15'51", 20.82 FEET TO A POINT OF COMPOUND CURVATURE OF A CIRCULAR CURVE, CONCAVE EASTERLY AND HAVING A RADIUS OF 61.00 FEET; THENCE SOUTHWESTERLY TO NORTHEASTERLY ALONG SAID RIGHT OF WAY LINE AND ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 254°11'29", 270.62 FEET TO THE POINT OF CUSP AND TO WHICH POINT A RADIAL LINE BEARS S.35°56'53"E.; THENCE DEPARTING SAID RIGHT OF WAY LINE, RUN S.52°19'17"W., 72.35 FEET; THENCE N.38°11'57"W., 11.02 FEET TO A POINT ON A NON-TANGENT CIRCULAR CURVE, CONCAVE EASTERLY, AND HAVING A RADIUS OF 89.50 FEET AND TO

WHICH POINT A RADIAL LINE BEARS S.18°23'35"W., THENCE NORTHWESTERLY, ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 55°38'31", 86.92 FEET; THENCE N.80°35'10"W., 132.57 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE, CONCAVE NORTHEASTERLY AND HAVING A RADIUS OF 68.50 FEET; THENCE NORTHWESTERLY, ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 16°49'57", 20.12 FEET TO THE POINT OF TANGENCY; THENCE N.63°45'13"W., 134.69 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE, CONCAVE NORTHEASTERLY AND HAVING A RADIUS OF 145.00 FEET; THENCE NORTHWESTERLY, ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 47°12'22", 119.47 FEET TO THE POINT OF TANGENCY; THENCE N.16°32'51"W., 23.24 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE, CONCAVE SOUTHEASTERLY AND HAVING A RADIUS OF 20.00 FEET; THENCE NORTHEASTERLY, ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 89°54'40", 31.38 FEET; THENCE N.12°55'16"W., 31.71 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE, CONCAVE WESTERLY AND HAVING A RADIUS OF 81.00 FEET; THENCE NORTHERLY, ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 12°12'05", 17.25 FEET TO THE POINT OF TANGENCY; THENCE N.25°07'21"W., 50.53 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE, CONCAVE NORTHEASTERLY AND HAVING A RADIUS OF 81.00 FEET; THENCE NORTHWESTERLY, ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 20°54'15", 29.55 FEET TO THE POINT OF TANGENCY; THENCE N.46°01'36"W., 11.58 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE, CONCAVE NORTHEASTERLY AND HAVING A RADIUS 49.00 FEET; THENCE NORTHERLY, ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 29°46'08", 25.46 FEET TO THE POINT OF TANGENCY; THENCE N.16°00'44"W., 7.75 FEET TO THE SOUTHEAST CORNER OF TRACT L-7 AS SHOWN ON SAID PLAT OF VERONA-VILLAGE "D"; THENCE S.76°27'51"E., 78.17 FEET TO THE SOUTHWEST CORNER OF SAID TRACT L-7, SAID POINT BEING ON THE WEST LINE OF SAID PLAT OF VERONA-VILLAGE "D"; THENCE RUN ALONG THE WESTERLY LINE OF AFORESAID PLAT OF VERONA-VILLAGE "D", THE FOLLOWING SEVEN (7) COURSES AND DISTANCES: THENCE RUN S.08°34'09"E., 201.72 FEET; THENCE S.07°57'44E., 319.64 FEET; THENCE S.27°28'40"E., 417.26 FEET; THENCE S.36°41'30"E., 257.82 FEET; THENCE S.34°33'08"E., 308.78 FEET; THENCE S.10°27'19"E., 458.41 FEET; THENCE S.02°55'36"W., 222.15 FEET TO THE POINT OF BEGINNING, CONTAINING 425.15 ACRES.

SECTION 5

RESOLUTION 2026-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WILLOW CREEK COMMUNITY DEVELOPMENT DISTRICT DECLARING VACANCIES PURSUANT TO SECTION 190.006(3)(b), FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Willow Creek Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, on November 3, 2026, two (2) members of the Board of Supervisors (the "Board") are to be elected by the "Qualified Electors" of the District, as that term is defined in Section 190.003, Florida Statutes; and

WHEREAS, the District published a notice of qualifying period set by the Brevard County Supervisor of Elections at least two (2) weeks prior to the start of said qualifying period; and

WHEREAS, at the close of the qualifying period, no one qualified to run for the available seats designated as "Seat 1" and "Seat 2"; and

WHEREAS, pursuant to Section 190.006(3)(b), Florida Statutes, the Board shall declare Seat 1 and Seat 2 vacant, effective the second Tuesday following the general election, and Qualified Electors are to be appointed to such seats within ninety (90) days thereafter; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution declaring Seat 1 and Seat 2 as vacant.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WILLOW CREEK COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The following seats are hereby declared vacant effective as of November 17, 2026: Seat 1 (currently held by Stephen White) and Seat 2 (currently held by Jeff Myers).

SECTION 2. Until such time as the Board nominates Qualified Electors to fill the vacancies declared in Section 1 above, the incumbent Supervisors for Seat 1 and Seat 2 shall remain in office.

SECTION 3. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 11th day of August 2026.

ATTEST:	**WILLOW CREEK COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
Print Name:______________________	□Chairperson/ □Vice Chairperson

SECTION 6

RESOLUTION 2026-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WILLOW CREEK COMMUNITY DEVELOPMENT DISTRICT SETTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2027; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Willow Creek Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within the Brevard County, Florida; and

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District's regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located; and

WHEREAS, the Board of Supervisors desires to adopt an annual meeting schedule for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**Fiscal Year 2027**"), attached as **Exhibit A**.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WILLOW CREEK COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The Fiscal Year 2027 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

SECTION 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 11th DAY OF AUGUST 2026.

ATTEST:	**WILLOW CREEK COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
Secretary/Assistant Secretary	Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2027 Annual Meeting Schedule

EXHIBIT A:

WILLOW CREEK COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF MEETINGS FOR FISCAL YEAR 2027

The Board of Supervisors ("**Board**") of the Willow Creek Community Development District ("**District**") will hold their regular meetings for Fiscal Year 2027 at the Willow Creek Amenity Center, 1756 Pecorino Court, Titusville, Florida 32780, at 1:00 p.m. on the following dates, unless otherwise indicated as follows:

October 13, 2026
November 10, 2026
December 8, 2026
January 12, 2027
February 9, 2027
March 9, 2027
April 13, 2027
May 11, 2027
June 8, 2027
July 13, 2027
August 10, 2027
September 14, 2027

The meetings will be conducted in accordance with the provisions of Florida law for community development districts and will be open to the public. The meetings may be continued in progress without additional notice to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for the meetings may be obtained by contacting the office of the District Manager c/o Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801; Phone: (407) 841-5524 ("**District Manager's Office**").

There may be occasions when one or more Board supervisors or staff will participate by speaker telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at any meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least three (3) business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

A person who decides to appeal any decision made at a meeting with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager

SECTION 7

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

July 29, 2026

Board of Supervisors
Willow Creek Community Development District
5385 N. Nob Hill Road
Sunrise, FL 33351

We are pleased to confirm our understanding of the services we are to provide Willow Creek Community Development District, Brevard County, Florida ("the District") for the fiscal year ended September 30, 2026. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Willow Creek Community Development District as of and for the fiscal year ended September 30, 2026. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2026 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis
2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We will also issue a management letter as required by Chapter 10.550, Rules of the Auditor General of the State of Florida. As part of our audit, we will apply financial condition assessment procedures pursuant to Section 218.39(5), Florida Statutes, and Rule 10.556(8), Rules of the Auditor General, and will report, as applicable, whether the District met any of the conditions described in Section 218.503(1), Florida Statutes.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report or may withdraw from this engagement.

Management Responsibilities

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein. Further, management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. As part of the audit, we will assist with preparation of your financial statements and related notes in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of the proposed entries and the impact they have on the financial statements.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards.*

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws.

When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: GMS-SF LLC - 5385 N Nob Hill Road Sunrise, FL 33351 - TELEPHONE: 954-721-8681 - RECORDREQUEST@GMSSFL.COM

Our fee for these services will not exceed $5,200 for the September 30, 2026 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District may terminate this agreement, with or without consent, upon thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the date of the notice of termination subject to any offsets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2025 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Willow Creek Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates

Tony Grau

Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Willow Creek Community Development District.

By: ______________________________

Title: ______________________________

Date: ______________________________

Florida Institute of Certified Public Accountants

AICPA Peer Review Program

Administered in Florida
by the Florida Institute of CPAs

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114 Review Number: 616829

SECTION 8

SECTION A

Willow Creek Community Development District
Performance Measures/Standards &
Annual Reporting Form

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.
Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.
Standard: A minimum of three board meetings were held during the Fiscal Year.
Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.
Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.
Standard: 100% of meetings were advertised with 7 days notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).
Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.
Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.
Standard: 100% of monthly website checks were completed by District Management.
Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair:___________________________ Date:_______________
Print Name:______________________________
Willow Creek Community Development District

District Manager:___________________________ Date:_______________
Print Name:______________________________
Willow Creek Community Development District

SECTION B

Willow Creek Community Development District
Performance Measures/Standards &
Annual Reporting Form

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.
Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.
Standard: A minimum of three board meetings were held during the Fiscal Year.
Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.
Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.
Standard: 100% of meetings were advertised with 7 days notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).
Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.
Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.
Standard: 100% of monthly website checks were completed by District Management.
Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair:___________________________ Date:________________
Print Name:_______________________________
Willow Creek Community Development District

District Manager:___________________________ Date:________________
Print Name:_______________________________
Willow Creek Community Development District

SECTION 9

SECTION B

SECTION i

Honeycutt &
Associates, Inc.
ENGINEERS • PLANNERS 3700 S. Washington Avenue, Titusville, FL 32780
email : mail@honeycutt.cc Phone: 321-267-6233 Fax: 321-269-7847

June 30, 2026

To: Jeremy LeBrun, Governmental Management Services

Subject: Verona – Village D Rear Lot Slope Erosion

Dear Jeremy,

All of the lots in Verona Village D back up to a conservation area or a stormwater treatment pond. The lots are considerably higher than the adjacent conservation area and/or stormwater treatment pond. The rear lot slope is the area between the lot rear property line and the conservation area or stormwater treatment pond. There are a few property side lot slopes also. The rear or side lot slopes vary from 3:1 to 5:1 and are subject to erosion from animals digging/rooting, drainage runoff from lots, mower scalping, homeowner alteration (addition of roof drains, pools, fences, and possible sprinkler issues).

The rear and side lot slopes in Verona Village D were field reviewed on Thursday, April 16, 2026. The field review was conducted to visually inspect areas of erosion and assist in recommending repairs. The following table separates the areas of concern by address and findings, and includes a recommendation and references to photos found in Appendix A:

Address	Findings	Recommendation	Reference Photos
1711 Pecorino Court (Side)	Minor Scalp, Erosion, and/or Animal Disturbance	Re-grade area and plant Bahia sod. Pin sod to slope. Tend to and monitor until roots are established.	1
1701 Pecorino Court			4-6
1682 Pecorino Court			78-79
1671 Pecorino Court			7-8
1652 Pecorino Court			77
1642 Pecorino Court			76

1621 Pecorino Court (Fence Corner)	Minor Scalp, Erosion, and/or Animal Disturbance	Re-grade area and plant Bahia sod. Pin sod to slope. Tend to and monitor until roots are established.	14-15
1432 Pecorino Court			71
1421 Pecorino Court			64-70
Tract UT-3 (adjacent to 1541 Pecorino Ct & 7745 Turchetta Ct)			51 (Pecorino) No photo of Turchetta
1711 Pecorino Court (Corner and Rear)	Major Scalp, Erosion, and/or Animal Disturbance	Provide adequate fill required to establish uniform slope. Re-grade area and plant Bahia sod. Pin sod to slope. Tend to and monitor until roots are established.	2-4
1441 Pecorino Court (at retaining wall ends)			61-63
1651 Pecorino Court[1]	Stabilization Required	Re-grade area and plant cordgrass. Provide fill, as required. Tend to and monitor until roots are established.	10
1661, 1641-1631 Pecorino Court			9, 11-13
1541-1531 Pecorino Court			52
1521-1441 Pecorino Court[1]			53-60
1512 Pecorino Court	Minimal/No Findings	Continue to monitor.	75
1502 Pecorino Court			74-75
1482 Pecorino Court			73
1452 Pecorino Court			72

Address	Findings	Recommendation	Reference Photos
7606 Turchetta Court (Side)	Minor Scalp, Erosion, and/or Animal Disturbance	Re-grade area and plant Bahia sod. Pin sod to slope. Tend to and monitor until roots are established.	34
7605 Turchetta Court (Side)			41-42
7655 Turchetta Court (Rear & Corner)			44-45
7726 Turchetta Court	Major Scalp, Erosion, and/or Animal Disturbance	Provide adequate fill required to establish uniform slope. Re-grade area and plant Bahia sod. Pin sod to slope. Tend to and monitor until roots are established.	24-27
7716 Turchetta Court			27-29
7736-7746 Turchetta Court	Stabilization Required	Re-grade area and plant cordgrass. Provide fill, as required. Tend to and monitor until roots are established.	19-23
7756-7776 Turchetta Court[1]			16-18
7646-7726 Turchetta Court[1]			24-33
7605 & 7606 Turchetta Court (Rear & Corner)			35-40
7675-7705 Turchetta Court			46-50
7665 Turchetta Court	Minimal/No Findings	Continue to monitor.	-
7646 Turchetta Court (Side)			43

[1] Added due to lack of access.

Areas recommended to receive sod are intended to be spot repairs only and should blend with the surrounding sod. The entire slope is not intended to be re-graded and sodded. However, areas where cordgrass is recommended shall be planted along the entire length of the affected property. The rows of cordgrass shall be installed with 2’ spacing and each row shall be offset/staggered. Landscaper shall water and provide additional soil, as required, until the plant is fully established. Landscaper is to monitor growth on a weekly basis and develop a maintenance plan specific for cordgrass that shall be amended into the landscape contract. It is recommended the landscaper not mow or drive over cordgrass and, therefore, additional areas for cordgrass are recommended based on lack of mower accessibility.

During the development of this report, City of Titusville Code Enforcement became involved in the following lots:

1631 Pecorino Court
1641 Pecorino Court
1661 Pecorino Court
1701 Pecorino Court
7685 Turchetta Court

Three of the lots were noted to receive cordgrass for stabilization purposes in this report. Cordgrass was extended to include one of the lots and one lot was added for cordgrass stabilization due to isolated access. The remaining lot was already noted to receive minor repairs.

At the Willow Creek CDD Board Meeting on June 9, 2026, the erosion issues were discussed and the committee agreed to proceed with cordgrass in Village D to address the areas of greatest concern. A budget of $15,000 was approved and the CDD Management is working to obtain pricing. An exhibit showing the proposed cordgrass locations is included in Appendix B.

In areas with sod, it is recommended landscape crews raise decks to avoid continued scalping and reduce speed around corners to minimize scalping and ruts. Landscaper shall take excessive wet/dry periods into consideration when mowing to limit damage to established sod. Homeowners have expressed concerns that the wire/mesh within the fence bottom is cut as a result of weed-eating. Therefore, it is recommended not to weed-eat at those particular fence lines and/or exercise caution in those areas.

In the event areas noted as *Minimal/No Findings* continue to worsen, the recommended repair methods noted above shall be implemented. Properties with repair recommendations are also encouraged to continuously monitor the rear and side slopes. If continued erosion occurs, additional work outside the slope tract may be required. Animal disturbance will continue to occur and shall be repaired on a case by case basis using the above recommended methods.

Please review the findings and recommendations and let us know of any comments.

Yours truly,

Rodney M. Honeycutt, PE

CC: Nicole Corbin
Krista Vaughn

Appendix A: Site Photos

Photo 1. Side view of 1711 Pecorino Court.

Photo 2. Corner of 1711 Pecorino Court.

Photo 3. Corner of 1711 Pecorino Court.

Photo 4. Rear of 1711/1701 Pecorino Court.

Photo 5. Rear of 1701 Pecorino Court.

Photo 6. Rear of 1701 Pecorino Court.

Photo 7. Rear of 1671 Pecorino Court.

Photo 8. Rear of 1671/1661 Pecorino Court.

Photo 9. Rear of 1661 Pecorino Court.

Photo 10. Rear of 1651 Pecorino Court.

Photo 11. Rear of 1641 Pecorino Court.

Photo 12. Rear of 1631 Pecorino Court.

Photo 13. Rear of 1631 Pecorino Court.

Photo 14. Rear of 1621 Pecorino Court.

Photo 15. Rear of 1621 Pecorino Court.

Photo 16. Rear of 7766/7756 Turchetta Court.

Photo 17. Rear of 7766/7756 Turchetta Court.

Photo 18. Rear of 7756 Turchetta Court.

Photo 19. Rear of 7746 Turchetta Court.

Photo 20. Corner of 7746 Turchetta Court.

Photo 21. Side of 7746 Turchetta Court / Rear of 7736 Turchetta Court.

Photo 22. Rear of 7736 Turchetta Court.

Photo 23. Rear of 7736 Turchetta Court.

Photo 24. Rear of 7726 Turchetta Court.

Photo 25. Rear of 7726 Turchetta Court.

Photo 26. Rear of 7726 Turchetta Court.

Photo 27. Rear of 7726/7716 Turchetta Court.

Photo 28 Rear of 7716 Turchetta Court.

Photo 29. Rear of 7716 Turchetta Court.

Photo 30. Rear of 7696 Turchetta Court.

Photo 31. Rear of 7696 Turchetta Court.

Photo 32. Rear of 7686/7676 Turchetta Court.

Photo 33. Rear of 7656 Turchetta Court.

Photo 34. Side of 7606 Turchetta Court.

Photo 35. Rear of 7605 Turchetta Court.

Photo 36. Rear/Corner of 7605 Turchetta Court.

Photo 37. Rear of 7606 Turchetta Court.

Photo 38. Rear of 7606/7605 Turchetta Court.

Photo 39. Rear of 7605 Turchetta Court.

Photo 40. Rear of 7605 Turchetta Court.

Photo 41. Side of 7605 Turchetta Court.

Photo 42. Side of 7605 Turchetta Court.

Photo 43. Side of 7646 Turchetta Court.

Photo 44. Corner of 7655 Turchetta Court.

Photo 45. Rear of 7655 Turchetta Court.

Photo 46. Rear of 7685 Turchetta Court.

Photo 47. Rear of 7695 Turchetta Court.

Photo 48. Rear of 7695 Turchetta Court.

Photo 49. Rear of 7705 Turchetta Court.

Photo 50. Rear of 7705/7715 Turchetta Court.

Photo 51. Tract U-1.

Photo 52. Rear of 1541 Pecorino Court.

Photo 53. Rear of 1511 Pecorino Court.

Photo 54. Rear of 1501 Pecorino Court.

Photo 55. Rear of 1501/1491 Pecorino Court.

Photo 56. Rear of 1481 Pecorino Court.

Photo 57. Rear of 1471 Pecorino Court & Side of 1461 Pecorino Court.

Photo 58. Corner of 1461 Pecorino Court.

Photo 59. Rear of 1451 Pecorino Court.

Photo 60. Rear of 1451 Pecorino Court.

Photo 61. Rear of 1441 Pecorino Court.

Photo 62. Rear of 1441 Pecorino Court.

Photo 63. Rear of 1441 Pecorino Court.

Photo 64. Rear of 1431/1421 Pecorino Court.

Photo 65. Rear of 1421 Pecorino Court.

Photo 66. Rear of 1421 Pecorino Court.

Photo 67. Rear of 1421 Pecorino Court.

Photo 68. Rear of 1421 Pecorino Court.

Photo 69. Rear of 1421 Pecorino Court.

Photo 70. Rear of 1421 Pecorino Court.

Photo 71. Rear of 1432 Pecorino Court.

Photo 72. Rear of 1452 Pecorino Court.

Photo 73. Rear 1482 Pecorino Court.

Photo 74. Rear 1502 Pecorino Court.

Photo 75. View of 1502 – 1532 Pecorino Court.

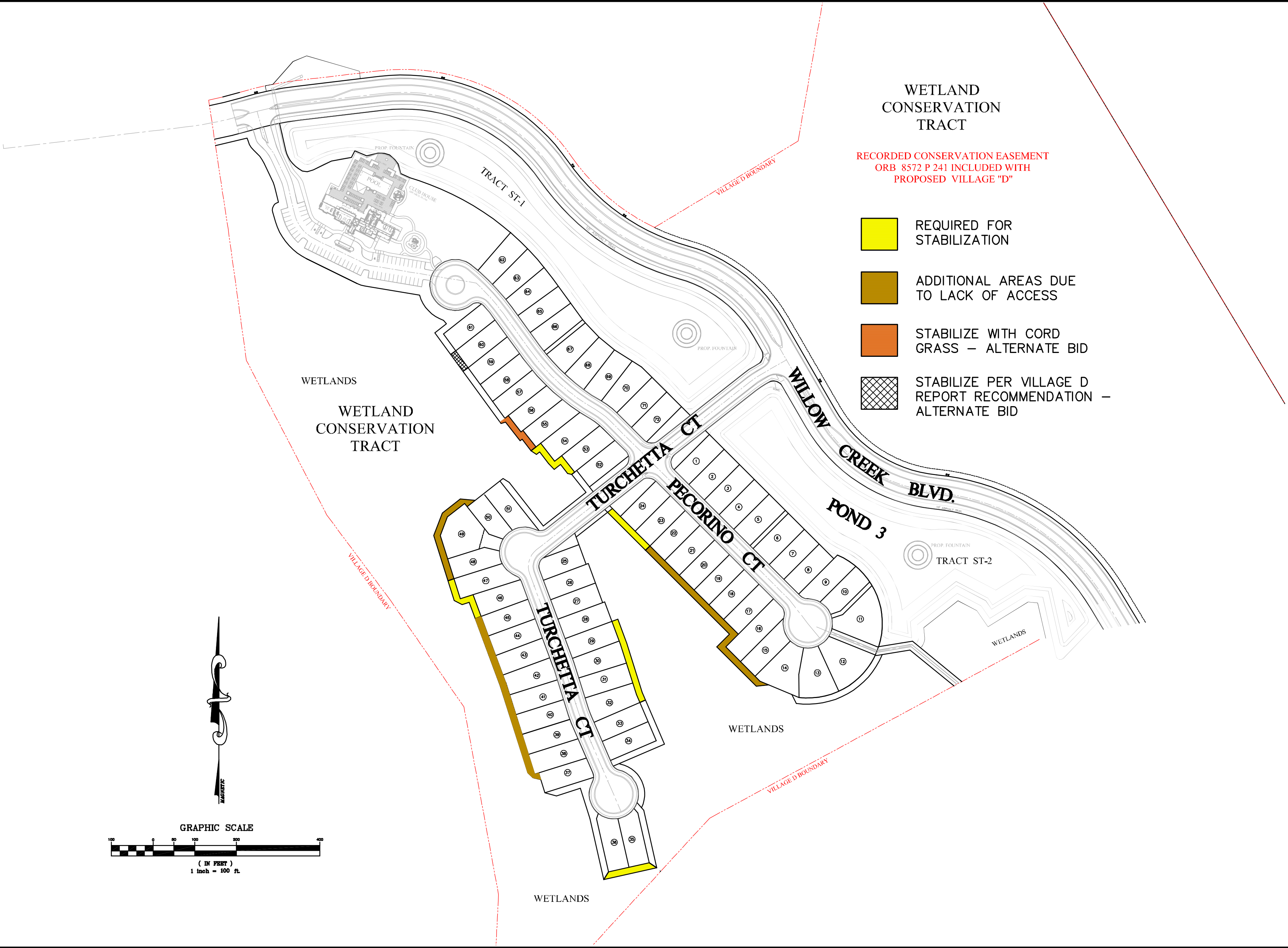
Photo 76. Rear of 1642 Pecorino Court.

Photo 77. Rear of 1652 Pecorino Court.

Photo 78. Rear of 1682 Pecorino Court.

Photo 79. Rear of 1682 Pecorino Court.

Appendix B: Cordgrass Exhibit



CORDGRASS EXHIBIT REVISION 1

VERONA VILLAGE D

CITY OF TITUSVILLE
BREVARD COUNTY
FLORIDA

Honeycutt & Associates, Inc.
ENGINEERS·PLANNERS
3700 South Washington Avenue
Titusville, Florida 32780
(321) 267-6233 Fax (321) 269-7847
Certificate of Authorization EB-0007623

RODNEY M. HONEYCUTT, P.E.
REGISTRATION #46917
STATE OF FLORIDA

FOR INFORMATIONAL PURPOSES ONLY

APPROVED BY: DATE:

DATE	JOB NO.	F.B. NO.	SCALE	DRAWN	APPR.
	25740		AS SHOWN	STC	RMH

DATE | REVISION

SUBMITTAL DATE: CITY, COUNTY, SJRWMD, FDEP, FDOT, CLIENT, OTHER, OTHER, OTHER, OTHER

SHEET NO 1 OF 1
CADD FILE: EROSION CONTROL
FILE NO

SECTION ii

ESTIMATE

Robertson's Lawns Inc.
580 Cox Rd
Cocoa, FL 32926-4214

accounting@robertsonlandscape.com
+1 (321) 422-3844

Bill to
Willow Creek II Community Development District
219 E. Livingston Street
Orlando, FL 32801 US

Estimate details
Estimate no.: 2853
Estimate date: 08/05/2026

P.O. Number: Erosion job Brown section
Sales Rep: Krista

#	Product or service	Description	Qty	Rate	Amount
1.	**4005 Enhancements**	Scope of Work – Cordgrass Installation & Erosion Stabilization Verona Village D – Turchetta Ct / Pecorino Ct This proposal covers cordgrass installation along designated rear-yard easements between residential lots and the conservation area, per the engineer's Cordgrass Exhibit (Honeycutt & Associates, Job No. 25740). Work includes: Mobilization of grading equipment to bring easement areas to proper finished grade prior to planting Import and placement of topsoil as needed to establish uniform slope grade across each lot's easement area Regrading of areas where existing vegetation has been removed, to restore a stable, plantable surface Installation of cordgrass in rows per the planting pattern detail (3' row spacing, 3' O.C. within rows, 1' stagger rows), from property line to toe of slope. Row starts 3' from homeowner fence/ property line. Fill dirt placement and compaction as required to correct low spots or erosion prior to planting Access note: Rear-yard access is limited on the majority of lots. Where equipment cannot reach the work area, topsoil and fill dirt will be moved by hand (wheelbarrow) from the nearest accessible point. Pricing	1	$0.00	$0.00

		reflects the additional labor and time required for manual material handling on access-restricted lots.			
2.	**4005 Enhancements**	1521 Pecorino Ct - install new grassy plants. Significant dirt install and regrade needed. Estimated to need 64 grassy plants.	1	$1,900.80	$1,900.80
3.	**4005 Enhancements**	1511 Pecorino Ct - install new grassy plants. Minimum dirt install and regrade needed. Estimated to need 64 grassy plants.	1	$1,606.80	$1,606.80
4.	**4005 Enhancements**	1501 Pecorino Ct - install new grassy plants. Medium dirt install and regrade needed. Estimated to need 64 grassy plants.	1	$1,726.80	$1,726.80
5.	**4005 Enhancements**	1491 Pecorino Ct -install new grassy plants. Medium dirt install and regrade needed. Estimated to need 64 grassy plants.	1	$1,726.80	$1,726.80
6.	**4005 Enhancements**	1481 Pecorino Ct - install new grassy plants. Minimum dirt install and regrade needed. Estimated to need 64 grassy plants.	1	$1,606.80	$1,606.80
7.	**4005 Enhancements**	1471 Pecorino Ct - install new grassy plants. Minimum dirt install and regrade needed. Estimated to need 64 grassy plants.	1	$1,606.80	$1,606.80
8.	**4005 Enhancements**	1461 Pecorino Ct - install new grassy plants. Significant dirt install and regrade needed. Estimated to need 64 grassy plants.	1	$1,900.80	$1,900.80
9.	**4005 Enhancements**	1451 Pecorino Ct - install new grassy plants. Minimum dirt install and regrade needed. Estimated to need 64 grassy plants.	1	$1,606.80	$1,606.80
10.	**4005 Enhancements**	7766 Turchetta Ct - install new grassy plants. Significant dirt install and regrade needed. Estimated to need 192 grassy plants.	1	$4,766.40	$4,766.40
11.	**4005 Enhancements**	7756 Turchetta Ct - install new grassy plants. Significant dirt install and regrade needed. Estimated to need 64 grassy plants.	1	$1,900.80	$1,900.80
12.	**4005 Enhancements**	7726 Turchetta Ct - install new grassy plants. Medium dirt install and regrade needed. Estimated to need 64 grassy plants.	1	$1,726.80	$1,726.80
13.	**4005 Enhancements**	7716 Turchetta Ct - install new grassy plants. Medium dirt install and regrade needed. Estimated to need 64 grassy plants.	1	$1,726.80	$1,726.80

14.	**4005 Enhancements**	7706 Turchetta Ct - install new grassy plants. Medium dirt install and regrade needed. Estimated to need 64 grassy plants.	1	$1,726.80	$1,726.80
15.	**4005 Enhancements**	7696 Turchetta Ct - install new grassy plants. Medium dirt install and regrade needed. Estimated to need 64 grassy plants.	1	$1,726.80	$1,726.80
16.	**4005 Enhancements**	7686 Turchetta Ct - install new grassy plants. Medium dirt install and regrade needed. Estimated to need 64 grassy plants.	1	$1,726.80	$1,726.80
17.	**4005 Enhancements**	7666 Turchetta Ct - install new grassy plants. Medium dirt install and regrade needed. Estimated to need 64 grassy plants.	1	$1,726.80	$1,726.80
18.	**4005 Enhancements**	7656 Turchetta Ct - install new grassy plants. Medium dirt install and regrade needed. Estimated to need 64 grassy plants.	1	$1,726.80	$1,726.80

Total **$32,437.20**

Accepted date **Accepted by**

ESTIMATE

Robertson's Lawns Inc.
580 Cox Rd
Cocoa, FL 32926-4214

accounting@robertsonlandscape.com
+1 (321) 422-3844

Bill to

Willow Creek II Community Development District
219 E. Livingston Street
Orlando, FL 32801 US

Estimate details

Estimate no.: 2854
Estimate date: 08/05/2026

P.O. Number: Erosion job Gray section
Sales Rep: Krista

#	Product or service	Description	Qty	Rate	Amount
1.	**4005 Enhancements**	Scope of Work – Cordgrass Installation & Erosion Stabilization Verona Village D – Turchetta Ct / Pecorino Ct This proposal covers cordgrass installation along designated rear-yard easements between residential lots and the conservation area, per the engineer's Cordgrass Exhibit (Honeycutt & Associates, Job No. 25740). Work includes: Mobilization of grading equipment to bring easement areas to proper finished grade prior to planting Import and placement of topsoil as needed to establish uniform slope grade across each lot's easement area Regrading of areas where existing vegetation has been removed, to restore a stable, plantable surface Installation of cordgrass in rows per the planting pattern detail (3' row spacing, 3' O.C. within rows, 1' stagger rows), from property line to toe of slope. Row starts 3' from homeowner fence/ property line. Fill dirt placement and compaction as required to correct low spots or erosion prior to planting Access note: Rear-yard access is limited on the majority of lots. Where equipment cannot reach the work area, topsoil and fill dirt will be moved by hand (wheelbarrow) from the nearest accessible point. Pricing	1	$0.00	$0.00

		reflects the additional labor and time required for manual material handling on access-restricted lots.			
2.	**4005 Enhancements**	1651 Pecorino Ct - install new grassy plants. Minimum dirt install and regrade needed. Estimated to need 64 grassy plants.	1	$1,606.80	$1,606.80
3.	**4005 Enhancements**	1661 Pecorino Ct - install new grassy plants. Minimum dirt install and regrade needed. Estimated to need 64 grassy plants.	1	$1,606.80	$1,606.80
4.	**4005 Enhancements**	1671 Pecorino Ct - install new grassy plants. Minimum dirt install and regrade needed. Estimated to need 64 grassy plants.	1	$1,606.80	$1,606.80

Total **$4,820.40**

Accepted date **Accepted by**

ESTIMATE

Robertson's Lawns Inc.
580 Cox Rd
Cocoa, FL 32926-4214

accounting@robertsonlandscape.com
+1 (321) 422-3844

Bill to
Willow Creek II Community Development District
219 E. Livingston Street
Orlando, FL 32801 US

Estimate details
Estimate no.: 2816
Estimate date: 07/09/2026

P.O. Number: Erosion job Yellow section
Sales Rep: Krista

#	Product or service	Description	Qty	Rate	Amount
1.	**4005 Enhancements**	Scope of Work – Cordgrass Installation & Erosion Stabilization Verona Village D – Turchetta Ct / Pecorino Ct This proposal covers cordgrass installation along designated rear-yard easements between residential lots and the conservation area, per the engineer's Cordgrass Exhibit (Honeycutt & Associates, Job No. 25740). Work includes: Mobilization of grading equipment to bring easement areas to proper finished grade prior to planting Import and placement of topsoil as needed to establish uniform slope grade across each lot's easement area Regrading of areas where existing vegetation has been removed, to restore a stable, plantable surface Installation of cordgrass in rows per the planting pattern detail (3' row spacing, 3' O.C. within rows, 1' stagger rows), from property line to toe of slope. Row starts 3' from homeowner fence/ property line. Fill dirt placement and compaction as required to correct low spots or erosion prior to planting Access note: Rear-yard access is limited on the majority of lots. Where equipment cannot reach the work area, topsoil and fill dirt will be moved by hand (wheelbarrow) from the nearest accessible point. Pricing	1	$0.00	$0.00

		reflects the additional labor and time required for manual material handling on access-restricted lots.			
2.	**4005 Enhancements**	1631 Pecorino Ct - existing grassy plants need to be removed and disposed, and new grass plants installed. Significant dirt install and regrade needed. Estimated to need 64 grassy plants.	1	$1,900.80	$1,900.80
3.	**4005 Enhancements**	1641 Pecorino Ct - existing grassy plants need to be removed and disposed, and new grass plants installed. Significant dirt install and regrade needed. Estimated to need 90 grassy plants.	1	$2,439.00	$2,439.00
4.	**4005 Enhancements**	1541 Pecorino Ct - existing grassy plants need to be removed and disposed, and new grass plants installed. Minimum dirt install and regrade needed. Estimated to need 64 grassy plants.	1	$1,606.80	$1,606.80
5.	**4005 Enhancements**	1531 Pecorino Ct - existing grassy plants need to be removed and disposed, and new grass plants installed. Minimum dirt install and regrade needed. Estimated to need 64 grassy plants.	1	$1,606.80	$1,606.80
6.	**4005 Enhancements**	7746 Turchetta Ct - existing grassy plants need to be removed and disposed, and new grass plants installed. Minimum dirt install and regrade needed. Estimated to need 64 grassy plants.	1	$1,606.80	$1,606.80
7.	**4005 Enhancements**	7736 Turchetta Ct - existing grassy plants need to be removed and disposed, and new grass plants installed. Minimum dirt install and regrade needed. Estimated to need 72 grassy plants.	1	$1,772.40	$1,772.40
8.	**4005 Enhancements**	7606 Turchetta Ct - existing grassy plants need to be removed and disposed, and new grass plants installed. Minimum dirt and regrade needed. Estimated to need 80 grassy plants.	1	$1,884.00	$1,884.00
9.	**4005 Enhancements**	7605 Turchetta Ct - install new grassy plants. Minimum dirt install and regrade needed. Estimated to need 80 grassy plants.	1	$1,884.00	$1,884.00
10.	**4005 Enhancements**	7685 Turchetta Ct - existing grassy plants need to be removed and disposed, and new grass plants installed. Medium dirt install and regrade needed. Estimated to need 64 grassy plants.	1	$1,726.80	$1,726.80
11.	**4005 Enhancements**	7695 Turchetta Ct - install new grassy plants. Minimum dirt install and regrade needed. Estimated to need 64 grassy plants.	1	$1,606.80	$1,606.80

12.	**4005 Enhancements**	7705 Turchetta Ct - install new grassy plants. Minimum dirt install and regrade needed. Estimated to need 64 grassy plants.	1	$1,552.80	$1,552.80

Total	**$19,587.00**

Accepted date

Accepted by

SECTION C

WILLOW CREEK I AND II CDD

August 2026 Field Report

FIELD SUPERVISOR REPORT
Nicole Corbin
ncorbin@calmfla.com
Phone# 954-721-8681 ex.229

WILLOW CREEK I AND II CDD

Field

- Working on second round of erosion issues
  - Approximately 140 houses dealing with minor to major erosion issues
  - Rodney is walking to create reports on each area with solution ideas
  - Repair Phase 1- Pecorino and Turchetta regrade and cord grass
    - Rodney and Robertson's working on plan/proposal
- Tree Removal from June meeting- received permit approval on 8/4. Robertson's scheduling as soon as we receive the actual permit.
- Tree/Plant install as soon as second pump is installed in a few weeks.
- Proposals
  - Robertson's
    - Sod for old mailbox area
    - Barrier for plant area on Prosecco to prevent further washout
    - Replace with sod for corner of Willow Creek Blvd and Cortese Dr due to visibility.

LAKES

- Ponds were treated by Solitude.
- Proposals
  - MES Repair
    - Cordero
    - Affordable Development

Clubhouse

- Pool Tanks Repair was completed
- Air Conditioner
  - DelAir was out on 8/4 to replace wiring
  - Put in portable AC units to help temp
- Leg Press repaired again, general maintenance was completed 8/4
- Proposals
  - Pickleball nets replaced

SECTION I

SECTION 1

AFFORDABLE DEVELOPMENT, a division of DRIVEWAYS, INC

3300 BOBBI LANE TITUSVILLE, FL 32780
(321) 267-4032 FAX (321) 264-2842

7/13/2026

TO: **VERONA VILLAGE**

REF: **DRAINAGE REPAIR, TITUSVILLE**

PROPOSAL TO FURNISH ALL MATERIALS, LABOR, AND EQUIPMENT FOR THE INSTALLATION OF THE FOLLOWING DESCRIBED WORK.

ITEM	DESCRIPTION	QTY	UNITS	TOTAL
1	MOBILIZATION	1	EA	
2	FILL & REMOVE DIRT DIKE	36	CY	
3	DEWATERING	60	LF	
4	REINSTALL 36" MES	1	EA	
5	FORM & POUR CONCRETE MES DOT	1	EA	
6	30" PIPE PLUG	1	EA	
7	FLOATING TURBIDITY	210	LF	
8	PUMP DOWN EXISTING LAKE	1	LS	
	PROPOSED GRAND TOTAL			**$ 28,617.50**

NOTE:
*LAYOUT, ASBUILTS, PERMITS, & FEES ARE NOT INCLUDED IN PROPOSAL
*PROPOSAL IS SUBJECT TO CHANGE AFTER 60 DAYS.
*THIS PROPOSAL IS BASED ON ITEMS AND QUANTITIES LISTED ONLY

***Signature received by email shall create a binding obligation of the party executing with the same force and effect as an original.**

RESPECTFULLY SUBMITTED

AUTHORIZED SIGNATURE: *KEN UPTHEGROVE, PRESIDENT*
AFFORDABLE DEVELOPMENT

CUSTOMER REPRESENTATIVE PRINTED NAME:
____

AUTHORIZED SIGNATURE:______________________________

**This proposal will become a part of any purchase order you may issue.
It takes precedence over any and all other terms and conditions.
By signing this proposal you are acknowledging this statement.**

SECTION 2

Cordero Service Enterprises, Inc.

P.O. Box 843
Sorrento, Florida 32776
Phone: (321) 354-7607

Proposal

Date	Proposal#
7/3/2026	20261234

Name / Address
KB Homes 9102 Southpark Center Loop #100 Orlando, FL 32819 407-587-3504 smcconn@kbhome.com

Project	Verona Disjointed MES in

Description	Unit	Qty	Rate	Total
MOBILIZATION	LS	1	1,175.00	1,175.00
INSTALL PLUG INTO STORM PIPE TO PUMP POND	LS	1	3,675.00	3,675.00
DELIVER & INSTALL 200' FT OF TURBIDITY BARRIER IN FRONT OF MES TO HOLD SEDIMENT BACK	LS	1	2,850.00	2,850.00
DELIVER & SET UP 8" PUMP OUT OF OVERFLOW BOX TO REDUCE POND LEVEL FROM MES REPAIR (PUMPING APPROX. 1 WEEK)	LS	1	6,000.00	6,000.00
REMOVE MES & INSTALL CRUSHED ROCK BASE & COMPACT	LS	1	2,875.00	2,875.00
12 TONS CRUSHED ROCK DELIVERED & INSTALL	LS	1	2,250.00	2,250.00
DELIVER & INSTALL;; FLOCK LOGS TO KEEP WATER CLEAN AT FALL STRUCTURE	EA	4	350.00	1,400.00
RE- INSTALL MES TO EXISTING PIPE	LS	1	3,875.00	3,875.00
REMOVE PUMP. TURBIDITY BARRIER, FLOOR LOGS	LS	1	1,875.00	1,875.00
	Total			$25,975.00

SECTION ii

SECTION 1

ESTIMATE

Robertson's Lawns Inc.
580 Cox Rd
Cocoa, FL 32926-4214

accounting@robertsonlandscape.com
+1 (321) 422-3844

Bill to
Willow Creek II Community Development District
219 E. Livingston Street
Orlando, FL 32801 US

Estimate details
Estimate no.: 2814
Estimate date: 07/10/2026

P.O. Number: Black Aluminum edging
Sales Rep: Krista

#	Product or service	Description	Qty	Rate	Amount
1.	**4005 Enhancements**	7751 Prosecco. Install black aluminum edging between mulch bed and Sod. Due to the grade of how high the shrub bed sits, the edging will have to come out far enough to help reduce washout of mulch during rain storms. See attached picture for reference.	1	$595.00	$595.00

Total **$595.00**

Accepted date **Accepted by**

SECTION 2

ESTIMATE

Robertson's Lawns Inc.
580 Cox Rd
Cocoa, FL 32926-4214

accounting@robertsonlandscape.com
+1 (321) 422-3844

Bill to
Willow Creek II Community Development District
219 E. Livingston Street
Orlando, FL 32801 US

Estimate details
Estimate no.: 2813
Estimate date: 07/09/2026

P.O. Number: Sod install
Sales Rep: Krista

#	Product or service	Description	Qty	Rate	Amount
1.	**4005 Enhancements**	Removal of existing sod and installation of new sod in the area on Fortana Way. See attached pictures for reference.	2	$500.00	$1,000.00

Total **$1,000.00**

Accepted date

Accepted by

SECTION 3

ESTIMATE

Robertson's Lawns Inc.
580 Cox Rd
Cocoa, FL 32926-4214

accounting@robertsonlandscape.com
+1 (321) 422-3844

Bill to
Willow Creek II Community Development District
219 E. Livingston Street
Orlando, FL 32801 US

Estimate details
Estimate no.: 2849
Estimate date: 08/03/2026

P.O. Number: Enhancements
Sales Rep: Krista

#	Product or service	Description	Qty	Rate	Amount
1.	**4005 Enhancements**	Remove rows of grassy plants on the corner of Willow Creek Blvd. and Cortese. Install Sod in area. This will help improve line of Site for this corner. Estimated to need three pallets of sod	1	$2,496.00	$2,496.00

Total **$2,496.00**

Accepted date

Accepted by

SECTION 10

SECTION A

Willow Creek

COMMUNITY DEVELOPMENT DISTRICT

Check Register

Date	check #'s	Amount
6/1 - 6/30/26	*787-791*	$9,189.33
	TOTAL CHECKS	**$9,189.33**

Date	ACH	Amount
6/1 - 6/30/26	*80026-80028*	$6,411.36
	TOTAL ACH	**$6,411.36**

	TOTAL	**$15,600.69**

*** CHECK DATES 06/01/2026 - 06/30/2026 *** WILLOW CREEK CDD
BANK A WILLOW CREEK CDD

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/17/26	00046	6/01/26	10	202606	310-51300-34000		*	3,471.58		
			JUN 26-	MGMT FEE						
		6/01/26	10	202606	310-51300-35110		*	133.75		
			JUN 26-	WEBSITE ADMIN						
		6/01/26	10	202606	310-51300-35100		*	83.33		
			JUN 26-	IT						
		6/01/26	10	202606	310-51300-31300		*	222.92		
			JUN 26-	DISSEMINATION						
		6/01/26	10	202606	310-51300-51000		*	.30		
			JUN 26-	OFFICE SUPPLIES						
		6/01/26	10	202606	310-51300-42000		*	64.67		
			JUN 26-	POSTAGE						
						GMS-CENTRAL FLORIDA, LLC			3,976.55	000787
6/17/26	00024	5/15/26	15023	202604	310-51300-31500		*	850.50		
			LEGAL SV THRU APRIL 2026							
						KILINSKI, VAN WYK, PLLC			850.50	000788
6/17/26	00047	5/31/26	7734613	202605	310-51300-48000		*	175.16		
			NOTICE OF QULIF PERIOD							
						USA TODAY MEDIA CORP			175.16	000789
6/24/26	00024	6/17/26	15271	202605	310-51300-31500		*	911.50		
			LEGAL SV THRU MAY 2026							
						KILINSKI, VAN WYK, PLLC			911.50	000790
6/24/26	00028	6/24/26	06242026	202606	300-20700-10200		*	3,275.62		
			TXFER TAX COLLECTIONS							
						WILLOW CREEK CDD			3,275.62	000791
						TOTAL FOR BANK A		9,189.33		

*** CHECK DATES 06/01/2026 - 06/30/2026 *** WILLOW CREEK CDD
BANK Z WILLOW CREEK AUTOPY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
6/17/26	00020	5/20/26	APRIL	202604	320-53800-43150		*	873.30		
			IRRIG 3/31-5/5/26							
		5/20/26	APRIL	202604	320-53800-43150		*	62.98		
			IRRIG 3/31-5/5/26							
		5/20/26	APRIL	202604	320-53800-43100		*	13.63		
			REUSE 3/31-5/5/26							
		5/20/26	APRIL	202604	320-53800-43100		*	64.00		
			REUSE 3/31-5/5/26							
		5/20/26	APRIL	202604	320-53800-43100		*	1.40		
			PMT FEES							
						CITY OF TITUSVILLE (AUTO-PAY)			1,015.31	080026
6/17/26	00019	6/05/26	MAY	202605	320-53800-43000		*	36.46		
			ENTRANCE 5/12-6/11/26							
		6/05/26	MAY	202605	320-53800-43000		*	125.68		
			LIFT STATION 5/13-6/12/26							
		6/05/26	MAY	202605	320-53800-43000		*	370.36		
			PUMP 5/12-6/11/26							
		6/05/26	MAY	202605	320-53800-43000		*	125.68		
			LS 5/13-6/12/26							
		6/05/26	MAY	202605	320-53800-43000		*	861.97		
			FOUNTAIN 5/13-6/12/26							
		6/05/26	MAY	202605	320-53800-43000		*	892.68		
			FOUNTAIN 5/13-6/12/26							
		6/05/26	MAY	202605	320-53800-43001		*	2,787.44		
			SL 5/6-6/5/26							
						FPL (AUTOPAY)			5,200.27	080027
6/30/26	00019	6/05/26	74173-05	202605	320-53800-43000		*	321.46		
			LS 5/6-6/5/26							
		6/05/26	74173-05	202605	320-53800-43000		*	125.68-		
			REVERSE LS 5/6-6/5/26							
						FPL (AUTOPAY)			195.78	080028

TOTAL FOR BANK Z	6,411.36
TOTAL FOR REGISTER	15,600.69

SECTION B

Willow Creek

Community Development District

Unaudited Financial Reporting

June 30, 2026

Table of Contents

Willow Creek
Community Development District
Combined Balance Sheet
June 30, 2026

	General Fund	Debt Service Fund	Capital Project Fund	Totals Governmental Funds
Assets:				
Cash:				
Operating Account	$ 6,859	$ -	$ -	$ 6,859
Investments:				
Stateboard of Administraton (SBA)	204,663	-	-	204,663
Series 2022				
Reserve	-	87,550	-	87,550
Revenue	-	105,631	-	105,631
Prepayment	-	1,215	-	1,215
Construction	-	-	49	49
Deposits	95	-	-	95
Total Assets	**$ 211,618**	**$ 194,396**	**$ 49**	**$ 406,063**
Liabilities:				
Accounts Payable	$ 5,998	$ -	$ -	$ 5,998
Due to Willow Creek II CDD	98,390			98,390
Total Liabilites	**$ 104,388**	**$ -**	**$ -**	**$ 104,388**
Fund Balance:				
Nonspendable:				
Deposits	$ 95	$ -	$ -	$ 95
Restricted for:				
Debt Service	-	194,396	-	194,396
Capital Project	-	-	49	49
Unassigned	107,135	-	-	107,135
Total Fund Balances	**$ 107,230**	**$ 194,396**	**$ 49**	**$ 301,675**
Total Liabilities & Fund Balance	$ 211,618	$ 194,396	$ 49	$ 406,063

Willow Creek

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues:				
Special Assessments - Tax Roll	$ 274,104	$ 274,104	$ 275,636	$ 1,532
Developer Contribution	26,446	26,446	26,446	-
Interest Income	-	-	4,606	4,606
Other Income	-	-	-	-
Total Revenues	**$ 300,550**	**$ 300,550**	**$ 306,688**	**$ 6,138**
Expenditures:				
General & Administrative:				
Engineering	$ 10,000	$ 7,500	$ -	$ 7,500
Attorney	30,000	22,500	6,935	15,565
Annual Audit	5,100	5,100	5,100	-
Assessment Administration	2,000	2,000	2,000	-
Dissemination Agent	2,675	2,006	2,006	(0)
Trustee Fees	5,000	-	-	-
Management Fees	41,659	31,244	31,244	0
Property Appraiser	150	150	244	(94)
Information Technology	1,000	750	750	0
Website Maintenance	1,605	1,204	1,204	-
Postage & Delivery	800	600	166	434
Insurance General Liability	8,879	8,879	5,751	3,128
Printing & Binding	500	375	-	375
Legal Advertising	1,000	750	852	(102)
Other Current Charges	898	674	593	80
Office Supplies	100	75	0	75
Dues, Licenses & Subscriptions	175	175	175	-
Total General & Administrative	**$ 111,541**	**$ 83,982**	**$ 57,020**	**$ 26,961**
Operations & Maintenance				
Field Expenditures				
Utilities - Electric	$ 25,020	$ 18,765	$ 18,548	$ 217
Utilities - Streetlights	19,200	14,400	24,778	(10,378)
Utilities - Water & Sewer	5,736	4,302	6,643	(2,341)
Property Taxes	-	-	70	(70)
Interlocal-Governmental Expense *	66,085	49,563	52,640	(3,076)
Subtotal Field Expenditures	**$ 116,041**	**$ 87,030**	**$ 102,678**	**$ (15,648)**
Clubhouse Expenditures				
Interlocal-Governmental Expense *	$ 72,969	$ 54,727	$ 45,750	$ 8,977
Subtotal Clubhouse Expenditures	**$ 72,969**	**$ 54,727**	**$ 45,750**	**$ 8,977**
Total Operations & Maintenance	**$ 189,009**	**$ 141,757**	**$ 148,428**	**$ (6,671)**
Total Expenditures	**$ 300,550**	**$ 225,739**	**$ 205,448**	**$ 20,290**
Excess (Deficiency) of Revenues over Expenditur	$ -	$ 74,811	$ 101,240	$ 26,429
Net Change in Fund Balance	**$ -**	**$ 74,811**	**$ 101,240**	**$ 26,429**
Fund Balance - Beginning	$ -		$ 5,990	
Fund Balance - Ending	**$ -**		**$ 107,230**	

* Shared cost and developer contribution with Willow Creek II CDD

Willow Creek

Community Development District

Debt Service Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues:				
Special Assessments - Tax Roll	$ 174,947	$ 174,947	$ 175,497	$ 550
Interest Income	3,500	2,625	5,477	2,852
Total Revenues	**$ 178,447**	**$ 177,572**	**$ 180,974**	**$ 3,402**
Expenditures:				
Interest - 11/01	$ 65,641	$ 65,641	$ 65,641	$ -
Interest - 5/01	65,641	65,641	65,641	-
Principal - 5/01	40,000	40,000	40,000	-
Total Expenditures	**$ 171,283**	**$ 171,283**	**$ 171,283**	**$ -**
Excess (Deficiency) of Revenues over Expenditure	$ 7,164	$ 6,289	$ 9,691	$ 3,402
Net Change in Fund Balance	**$ 7,164**	**$ 6,289**	**$ 9,691**	**$ 3,402**
Fund Balance - Beginning	$ 97,423		$ 184,705	
Fund Balance - Ending	**$ 104,587**		**$ 194,396**	

Willow Creek

Community Development District

Capital Projects Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues				
Interest Income	$ -	$ -	$ 1	$ 1
Total Revenues	**$ -**	**$ -**	**$ 1**	**$ 1**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditure	**$ -**	**$ -**	**$ 1**	**$ 1**
Net Change in Fund Balance	**$ -**		**$ 1**	
Fund Balance - Beginning	$ -		$ 48	
Fund Balance - Ending	**$ -**		**$ 49**	

Willow Creek

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total	Willow Creek II TRUE UP 23.91%
Revenues:														
Special Assessments - Tax Roll	$ -	$ 254	$ 258,963	$ 3,228	$ 1,936	$ 987	$ 5,136	$ -	$ 5,132	$ -	$ -	$ -	$ 275,636	$ -
Developer Contribution	26,446	-	-	-	-	-	-	-	-	-	-	-	26,446	-
Interest Income	0	0	284	774	718	766	703	703	659	-	-	-	4,606	-
Total Revenues	**$ 26,446**	**$ 254**	**$ 259,247**	**$ 4,002**	**$ 2,654**	**$ 1,753**	**$ 5,839**	**$ 703**	**$ 5,791**	**$ -**	**$ -**	**$ -**	**$ 306,688**	**$ -**
Expenditures:														
General & Administrative:														
Engineering	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Attorney	1,382	1,305	464	780	455	788	851	912	-	-	-	-	6,935	-
Annual Audit	-	-	5,100	-	-	-	-	-	-	-	-	-	5,100	-
Assessment Administration	2,000	-	-	-	-	-	-	-	-	-	-	-	2,000	-
Dissemination Agent	223	223	223	223	223	223	223	223	223	-	-	-	2,006	-
Trustee Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Management Fees	3,472	3,472	3,472	3,472	3,472	3,472	3,472	3,472	3,472	-	-	-	31,244	-
Property Appraiser	-	-	-	-	244	-	-	-	-	-	-	-	244	-
Information Technology	83	83	83	83	83	83	83	83	83	-	-	-	750	-
Website Maintenance	134	134	134	134	134	134	134	134	134	-	-	-	1,204	-
Postage & Delivery	1	-	1	-	1	9	-	89	65	-	-	-	166	-
Insurance General Liability	5,751	-	-	-	-	-	-	-	-	-	-	-	5,751	-
Printing & Binding	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal Advertising	-	-	677	-	-	-	-	175	-	-	-	-	852	-
Other Current Charges	49	56	55	25	74	79	116	62	78	-	-	-	593	-
Office Supplies	0	-	0	-	-	-	-	-	0	-	-	-	0	-
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175	-
Total General & Administrative	**$ 13,270**	**$ 5,272**	**$ 10,207**	**$ 4,716**	**$ 4,685**	**$ 4,788**	**$ 4,878**	**$ 5,149**	**$ 4,054**	**$ -**	**$ -**	**$ -**	**$ 57,020**	**$ -**
Operations & Maintenance														
Field Expenditures														
Field Management (Shared Cost)	*$ 1,101*	*$ 1,101*	*$ 1,101*	*$ 1,101*	*$ 1,101*	*$ 1,101*	*$ 1,101*	*$ 1,101*	*$ 1,101*	*$ -*	*$ -*	*$ -*	$ 9,909	**$ 2,369.24**
Utility-Irrigation (Shared Cost)	-	*279*	*431*	*665*	*500*	*485*	*1,048*	*693*	*223*	-	-	-	4,325	**1,034.03**
Irrigation Maintenance (Shared Cost)	-	-	*432*	*250*	-	*1,125*	*973*	-	*3,023*	-	-	-	5,803	**1,387.47**
Utilities - Electric	994	1,316	1,977	2,120	2,124	2,203	2,461	2,609	2,744	-	-	-	18,548	-
Utilities - Streetlights	2,633	2,633	2,787	2,787	2,787	2,787	2,787	2,787	2,787	-	-	-	24,778	-
Utilities - Water & Sewer	985	817	802	954	802	802	1,015	466	-	-	-	-	6,643	-
Property Taxes	-	70	-	-	-	-	-	-	-	-	-	-	70	-
Landscape Maintenance (Shared Cost)	*14,695*	*14,695*	*17,295*	*14,695*	*14,695*	*15,970*	*18,695*	*23,195*	*26,895*	-	-	-	160,830	**38,454.45**
Mulch (Shared Cost)	-	-	-	-	-	-	-	-	*4,875*	-	-	-	4,875	**1,165.61**
Pest Control (Shared Cost)	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Lake Maintenance (Shared Cost)	*1,335*	*1,335*	*1,335*	*1,335*	*1,335*	*1,335*	*1,335*	*1,635*	*9,635*	-	-	-	20,615	**4,929.05**
Wetlands/Preserves (Shared Cost)	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Pressure Washing (Shared Cost)	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Contingency (Shared Cost)	-	-	-	-	*9,400*	-	*4,401*	-	-	-	-	-	13,801	**3,299.92**
Subtotal Field Expenditures	**$ 21,743**	**$ 22,245**	**$ 26,160**	**$ 23,908**	**$ 32,745**	**$ 25,808**	**$ 33,818**	**$ 32,486**	**$ 51,283**	**$ -**	**$ -**	**$ -**	**$ 270,197**	**$ 52,639.78**

Willow Creek
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total	Willow Creek II TRUE UP 23.91%
Clubhouse Expenditures (all shared cost with Willow Creek II CDD)														
Management Fees	*$ 6,850*	*$ 6,850*	*$ 6,850*	*$ 6,850*	*$ 6,850*	*$ 6,850*	*$ 6,850*	*$ 6,850*	*$ 6,850*	*$ -*	*$ -*	*$ -*	$ 61,650	**$ 14,740.52**
Access Control	*86*	*86*	*86*	*86*	*86*	*436*	*86*	*86*	*86*	-	-	-	1,124	**268.73**
Alarm Monitoring	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Pool Monitoring	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Utility - Electric	*2,168*	*2,005*	*2,261*	*2,246*	*2,056*	*1,994*	*1,464*	*1,631*	*2,262*	-	-	-	18,088	**4,324.76**
Utility - Water & Sewer	*335*	*523*	*420*	*641*	*522*	*509*	*674*	*590*	-	-	-	-	4,215	**1,007.84**
Cable/Internet Services	*399*	*293*	*293*	*293*	*302*	*302*	*302*	*302*	*302*	-	-	-	2,790	**667.12**
Telephone			-		-	-	-	-	-	-	-	-	-	**-**
Property Insurance	*12,000*	*7,797*	-	*364*	-	-	-	-	-	-	-	-	20,161	**4,820.50**
Property Taxes	-	*2,465*	-	-	-	-	-	-					2,465	**589.37**
Landscape Maintenance	*1,305*	*1,305*	*1,305*	*1,305*	*1,305*	*1,305*	*1,305*	*1,305*	*1,305*	-	-	-	11,745	**2,808.23**
Landscape Replacement	*125*	-	-	-	-	*1,870*	-	-	-	-	-	-	1,995	**477.00**
Pest Control	-	*195*	-	*195*	-	-	-	*195*	-	-	-	-	585	**139.87**
Pool & Spa Maintenance	*2,000*	*2,000*	*2,000*	*2,000*	*2,000*	*2,000*	*2,000*	*9,139*	*4,339*	-	-	-	27,479	**6,570.14**
Repairs and Maintenance	-	*260*	-	*294*	*144*	*525*	-	*1,091*	-	-	-	-	2,314	**553.39**
Janitorial Maintenance	*2,300*	*2,300*	*2,300*	*2,300*	*2,300*	*2,300*	*2,300*	*2,300*	*2,350*	-	-	-	20,750	**4,961.33**
Janitorial Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Office Equipment Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Office Supplies/Clubhouse Supplies	-	-	-	-	*272*	-	-	-	*222*	-	-	-	493	**117.91**
Air Conditioning Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Fitness Equipment Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Window Cleaning/Pressure Cleaning	-	-	-	-	-	-	*3,148*	-	-	-	-	-	3,148	**752.69**
Porter Service	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Trash Collection	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Holiday Lighting	-	*9,900*	-	-	-	-	-	-	-	-	-	-	9,900	**2,367.09**
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Capital Reserve	-	-	-	-	-	-			-	-	-	-	-	**-**
Capital Outlay	-	-	*2,440*	-	-	-	-	-	-	-	-	-	2,440	**583.40**
Subtotal Amenity Expenditures	**$ 27,568**	**$ 35,980**	**$ 17,956**	**$ 16,575**	**$ 15,837**	**$ 18,091**	**$ 18,130**	**$ 23,489**	**$ 17,716**	**$ -**	**$ -**	**$ -**	**$ 191,342**	**$ 45,749.90**
Total Operations & Maintenance	**$ 49,311**	**$ 58,225**	**$ 44,116**	**$ 40,482**	**$ 48,582**	**$ 43,900**	**$ 51,947**	**$ 55,976**	**$ 68,999**	**$ -**	**$ -**	**$ -**	**$ 461,539**	**$ 98,389.68**
Total Expenditures	**$ 62,581**	**$ 63,497**	**$ 54,324**	**$ 45,199**	**$ 53,267**	**$ 48,687**	**$ 56,826**	**$ 61,125**	**$ 73,054**	**$ -**	**$ -**	**$ -**	**$ 518,559**	**$ 98,389.68**
Excess (Deficiency) of Revenues over E	$ (36,135)	$ (63,243)	$ 204,924	$ (41,197)	$ (50,613)	$ (46,935)	$ (50,987)	$ (60,422)	$ (67,263)	$ -	$ -	$ -	$ (211,871)	$ (98,389.68)
Net Change in Fund Balance	**$ (36,135)**	**$ (63,243)**	**$ 204,924**	**$ (41,197)**	**$ (50,613)**	**$ (46,935)**	**$ (50,987)**	**$ (60,422)**	**$ (67,263)**	**$ -**	**$ -**	**$ -**	**$ (211,871)**	**$ -**

Willow Creek

Community Development District

Long Term Debt Report

Series 2022, Capital Improvement Revenue Bonds		
Original Amount	$2,575,000	
Interest Rate:	4.700%, 5.000%, 5.375%, 5.500%	
Maturity Date:	5/1/2052	
Reserve Fund Definition	50% of Maximum Annual Debt Service	
Reserve Fund Requirement	87,550	
Reserve Fund Balance	87,550	
Bonds Outstanding -		$2,575,000
Less: Principal Payment - 5/1/23		($35,000)
Less: Special Call - 11/1/23		($10,000)
Less: Principal Payment - 5/1/24		($40,000)
Less: Special Call - 5/1/24		($10,000)
Less: Principal Payment - 5/1/25		($40,000)
Less: Principal Payment - 5/1/26		($40,000)
Current Bonds Outstanding		**$2,400,000**

Willow Creek

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts - Brevard County

Fiscal Year 2026

	Gross Assessments	$ 291,600.00	$ 186,113.70	$ 477,713.70
	Net Assessments	$ 274,104.00	$ 174,946.88	$ 449,050.88
ON ROLL ASSESSMENTS				
	allocation in %	61.04%	38.96%	100.00%

Date	*Distribution*	*Gross Amount*	*Discoumt/ Penalty*	*Commission*	*Interest*	*Net Receipts*	*O&M Portion*	*2022 Debt Service*	*Total*
11/14/25	10/20/2025	$ 447.61	$ 23.50	$ 8.48	$ -	$ 415.63	$ 253.70	$ 161.93	$ 415.63
12/02/25	11/01-11/16/25	31,154.40	1,246.18	598.17	-	29,310.05	17,891.07	11,418.98	29,310.05
12/11/25	11/17-11/30/25	353,134.80	14,125.78	6,780.18	-	332,228.84	202,794.96	129,433.88	332,228.84
12/18/25	12/01-12/15/25	66,636.00	2,648.89	1,279.74	-	62,707.37	38,277.05	24,430.32	62,707.37
01/07/26	12/16-12/31/25	4,457.99	133.74	86.48	-	4,237.77	2,586.77	1,651.00	4,237.77
01/30/26	interest	-	-	-	641.58	641.58	641.58	-	641.58
02/12/26	01/01-01/31/26	3,331.80	66.64	93.71	-	3,171.45	1,935.88	1,235.57	3,171.45
03/06/26	02/01-02/28/26	1,665.90	16.66	32.98	-	1,616.26	986.58	629.68	1,616.26
04/10/26	03/01-03/31/26	8,555.70	16.66	171.75	-	8,367.29	5,107.46	3,259.83	8,367.29
04/20/26	interest	-	-	-	28.79	28.79	28.79	-	28.79
06/05/26	05/01-05/31/26	3,331.80	(99.96)	68.64	-	3,363.12	2,052.87	1,310.25	3,363.12
06/22/26	certificate sales	4,997.70	(149.94)	102.95	-	5,044.69	3,079.32	1,965.37	5,044.69
	TOTAL	**$ 477,713.70**	**$ 18,028.15**	**$ 9,223.08**	**$ 670.37**	**$ 451,132.84**	**$ 275,636.03**	**$ 175,496.81**	**$ 451,132.84**

100.00%	**Percent Collected**
$ -	**Balance Remaining to Collect**