

***Solterra
Community Development District***

September 17, 2026

Solterra

Community Development District

Agenda

Seat 4: Teresa Baluja – (C.)	
Seat 1: Raisa Krause – (V.C)	
Seat 3: Lilibeth Hauck – (A.S)	
Seat 5: Marc Szasz – (A.S.)	
Seat 2: Vanessa Perez – (A.S.)	

Thursday
September 17, 2026
10:45 a.m.

Governmental Management Services
5385 N. Nob Hill Rd., Sunrise, Florida 33351
Join the meeting now

Meeting ID: 277 324 538 991 and Passcode: rj2LY2cy
1 872-240-4685 and Phone Conference ID: 924 173 695#

1. Roll Call
2. Approval of Minutes of the May 21, 2026 Meeting – **Page 3**
3. Authorization to Open an Account with State Board of Administration
4. Consideration of Third Amendment to Consulting Services Agreement with Whitmore Engineer's, Inc. – **Page 11**
5. Staff Reports
 - A. Attorney – Memorandum – 2026 Legislative Update – **Page 13**
 - B. Engineer
 - C. Manager
 - 1) Final Approval of the FY2025 – FY2026 Report Performance Measures and Standards as Required by Florida Statute 189.069 – **Page 19**
 - 2) Consideration of FY2026 – FY2027 Performance Measures and Standards as Required by Florida Statute 189.069 – **Page 23**
6. Financial Reports
 - A. Approval of Check Register – **Page 28**
 - B. Approval of Unaudited Financials – **Page 31**
7. Supervisors Requests and Audience Comments
8. Adjournment

Meetings are open to the public and may be continued to a time, date and place certain. For more information regarding this CDD please visit the website: <http://www.solterraccdd.com>

**MINUTES OF THE MEETING
SOLTERRA
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Solterra Community Development District was held on Thursday, May 21, 2026, at 10:45 a.m. at 5385 N. Nob Hill Road, Sunrise, Florida.

Present and constituting a quorum were:

Raisa Krause
Vanessa Perez
Lilibeth Hauck
Marc Szasz

Vice Chairman
Assistant Secretary
Assistant Secretary
Assistant Secretary (by phone)

Also present were:

Michael Pawelczyk
Juliana Duque
Andrew Gill
Juan Alvarez

District Counsel
District Manager
Governmental Management Services
District Engineer (by phone)

FIRST ORDER OF BUSINESS

Roll Call

Ms. Duque called the meeting to order and called the roll.

SECOND ORDER OF BUSINESS

**Approval of the Minutes of the
March 19, 2026 Meeting**

Ms. Duque: The next item is the approval of the minutes of the March 19, 2026 meeting. Are there any additions, corrections, or deletions to those minutes? If there are none, a motion to approve them will take place.

On MOTION by Ms. Krause seconded by Ms. Hauck with all in favor, the Minutes of the March 19, 2026 Meeting were approved.

THIRD ORDER OF BUSINESS

Public Hearing to Adopt the Fiscal Year 2027 Budget

A. Motion to Open the Public Hearing

Ms. Duque: Let's move forward to the public hearing to adopt the fiscal year 2027 budget, which begins on page 10. At this time I will take a motion to open the public hearing.

On MOTION by Ms. Krause seconded by Ms. Perez with all in favor, opening the Public Hearing was approved.

B. Public Comment and Discussion

C. Consideration of Resolution #2026-05 Annual Appropriation Resolution

Ms. Duque: Next, we will open the public hearing for comments regarding the proposed Fiscal Year 2027 budget. There is no one present from the public today, and no members of the public have joined via teleconference. The proposed Fiscal Year 2027 budget is included in the agenda package beginning on page 13. The budget reflects total general fund revenues and expenditures of \$561,363. The assessment schedule includes 900 assessable units and reflects no increase in the per-unit assessment from Fiscal Year 2026; therefore, the assessment remains unchanged. As previously presented to the Board, the proposed special assessment per unit is \$663.55 for single-family homes, townhomes, and affordable housing townhomes. The Board previously approved the proposed budget and set today's public hearing for its final adoption. The next item is consideration of Resolution No. 2026-05, the Annual Appropriations Resolution. This resolution adopts the Fiscal Year 2027 budget for the period beginning October 1, 2026, and ending September 30, 2027. Are there any comments from the Board regarding this resolution?

Ms. Krause: No.

Ms. Duque: If there is none, then I'll take a motion to approve resolution #2026-05 for fiscal year 2027 budget.

On MOTION by Ms. Krause seconded by Ms. Perez with all in favor, Resolution #2026-05 the Annual Appropriation Resolution was approved.

D. Consideration of Resolution #2026-06 Levy of Non Ad Valorem Assessments

Ms. Duque: Let's move forward to consideration of resolution #2026-06 levy of Non Ad Valorem Assessments. This resolution takes the required debt and allocation findings and imposes Non Ad Valorem Assessments for the fiscal year 2027, it also provides for collection and enforcement of those assessments and verifies the assessment roll, and allows those amounts to the assessment roll as required by Florida Statute. As noted, the assessment schedule reflects no increase to those assessments on the amounts for fiscal year 2027. Does the Board have any questions? If not, a motion to approve resolution #2026-06 levy of Non Ad Valorem Assessments will take place.

On MOTION by Ms. Krause seconded by Ms. Perez with all in favor, Resolution #2026-06 Levy of Non Ad Valorem Assessments was approved.

E. Motion to Close the Public Hearing

Ms. Duque: Let's move forward to a motion to close the public hearing.

On MOTION by Ms. Krause seconded by Ms. Perez with all in favor, closing the Public Hearing was approved.

FOURTH ORDER OF BUSINESS**Ratification of Interlocal Agreement for Uniform Collection Non Ad Valorem Special Assessments**

Ms. Duque: The next item is ratification of the interlocal agreement for the uniform collection of those Non Ad Valorem Special Assessments, and this beings on page 36 of your agenda. This agreement is between the District and Broward County Tax Collector. It establishes the terms under which the Tax Collector will collect and it also enforces those assessments on the Non Ad Valorem Assessments using the uniform method of collection. Unless I have any questions, a motion to ratify the interlocal agreement for uniform collection of those Non Ad Valorem Assessments will take place.

On MOTION by Ms. Krause seconded by Ms. Perez with all in favor, ratifying the Interlocal Agreement for Uniform Collection of Non Ad Valorem Assessments was approved.

FIFTH ORDER OF BUSINESS

Staff Reports

Ms. Duque: Let's move forward to staff reports, Mike do you have anything to report?

A. Attorney

Mr. Pawelczyk: No, we do not have anything to report for Solterra.

Ms. Duque: Thank you so much Mike.

B. Engineer

1) Consideration of:

a. Supplemental Amendment #1 Widening of SR 816/W Oakland Park Boulevard and Reconstruction of Inverrary Boulevard West

Ms. Duque: Let's move to the next item, the Engineer's Report. The first item is consideration of Supplemental Amendment No. 1 for the widening of SR 816/W. Oakland Park Boulevard and the reconstruction of Inverrary Boulevard West, beginning on page 47 of your agenda package. This supplemental amendment from Alvarez Engineers relates to additional design work required in response to permitting comments and coordination with the City of Lauderhill and the developers. The scope of work includes updates to roadway connections, pavement markings, drainage, signalization, and permitting exhibit. The total proposed amount is \$23,810. Juan is joining us by phone. Juan, would you like to add anything further?

Mr. Alvarez: No but, this is really in connection with the widening with the City of Lauderhill to the permitting that the city has asked for additional components to the road, the asked for additional items to let us change the typical section. (inaudible comment) So, that's where the road changes in the design (inaudible comment) in case we have to change the alignment of the roadway. (inaudible comment) So, we've been dealing with the city for the addition of the right-of-way. (inaudible comment) So with this supplemental amendment I think we should be able to fulfill the requirements of the city. (inaudible comment)

Ms. Duque: Thank you, Juan. Unless there are any questions from the Board about this supplement amendment, a motion to approve will take place.

On MOTION by Ms. Krause seconded by Ms. Perez with all in favor, accepting the Supplemental Amendment #1 widening of SR 816/W. Oakland Park Boulevard and reconstruction of Inverrary Boulevard West was approved.

b. Proposal for Engineering Services Related to Widening of SR 816/W Oakland Park Boulevard and Reconstruction of Inverrary Boulevard West

Ms. Duque: Let's move to the next item, which is the proposal for engineering services related to the widening of SR 816/W. Oakland Park Boulevard and the reconstruction of Inverrary Boulevard West. Juan, is this additional to what The Board just approved?

Mr. Juan: Yes, this is the same thing, what happened is there was a repeat in the agenda through an email because we're already in a contract so this is just for informational purposes, so it's actually the same thing, so items A and B is the same thing.

Ms. Duque: Ok, so I think we have that motion already provided under item A as Juan just stated.

Mr. Alvarez: I have something else Juliana.

Ms. Duque: Ok, go ahead Juan.

Mr. Alvarez: During the meeting of March 19th the CDD gave me direction to move forward with the project on NW 30th Place, and there is one item, but we suspended it at that meeting because I understand the developer has entered into an agreement with Downright Engineering, so we are not going ahead with that item right now, I just wanted to inform the Board that is literally not happening. So, instead following that meeting the developer will now continue with that approved contractor that has components of that and the developer (inaudible comment), and the CDD would pay for the completed infrastructure and use the funds in the construction account that I understand is an amount of \$899,000. (inaudible comment). So, this is just for informational purposes only.

Ms. Duque: Thank you, Juan. Since the Board has been provided with this information, staff recommends that the Board ratify these actions.

Mr. Gill: Juliana, sorry you cut out a little bit, can you go back to what you're ratifying?

Ms. Duque: Yes, ok, sorry Andrew, can you hear me?

Mr. Gill: Yes, I can.

Ms. Duque: I was asking because the Board provided direction through a motion at the last meeting, but the direction has since changed and the developer has proceeded differently. I wanted to confirm whether the Board should take a motion to ratify the revised actions before moving forward. It may not be necessary, but I thought it would be prudent to have the Board's confirmation.

Mr. Pawelczyk: No because the CDD is not taking any action at this time, I don't think there's anything to ratify, we can't ratify the developer's actions.

Ms. Duque: Okay, Juan, perhaps I misunderstood. Did you indicate that the CDD would be responsible for paying? I just want to make sure I understood correctly.

Mr. Pawelczyk: Juan said that the developer is going to complete this work and then submit requisitions for the sale, once they're completed pursuant to the acquisition agreement, so I don't think there's anything to ratify.

Ms. Duque: Ok, thank you Mike for clarification.

Mr. Pawelczyk: You're welcome.

Ms. Duque: That makes sense. I misunderstood, and I appreciate the clarification. Thank you. Juan, is there anything else you would like to add?

Mr. Alvarez: No. (inaudible comment)

Mr. Pawelczyk: Juliana, Juan is breaking up a lot here, so what is the proposal for the next meeting that he's going to submit, just because we couldn't hear it?

Mr. Alvarez: So, the proposal is for services dealing with construction for phase 1, with Ford Engineers who is the engineer of record, and they provided a proposal.

Mr. Pawelczyk: Ok, alright, perfect, you were breaking up a little bit, we just wanted to make sure that was clear on our end.

Mr. Alvarez: That's all I have to report.

Ms. Duque: Thank you so much Juan, I appreciate it.

C. Manager

1) Consideration of Proposed Fiscal Year 2027 Meeting Schedule

Ms. Duque: Let's move forward to the next item which is the manager's report, so the first item is the consideration of the proposed fiscal year 2027 meeting schedule. The Board of Supervisors will keep the regular meetings at 10:45 a.m. on the third Thursday of each month at the offices of Governmental Management Services, South Florida, located at 5385 N. Nob Hill Road, Sunrise, Florida and those meeting dates are on your agenda. Unless there are any changes to it, a motion will take place.

On MOTION by Ms. Krause seconded by Ms. Perez with all in favor, the Fiscal Year 2026 Meeting Schedule was approved.

2) Form 1 Financial Disclosure Due July 1, 2026

3) Reminder to Complete Annual Ethics Training by December 31, 2026

4) Number of Registered Voters in the District - 0

Ms. Duque: Let's move to the next item, a reminder regarding Form 1 financial disclosure, which is due by July 1, 2026. The financial disclosure report included in the agenda package reflects the prior year's filing and does not reflect the current Board of Supervisors, as the filing for the previous fiscal year has already been completed. Please remember that, as Board members, you are required to file a Form 1 for each District on whose Board you serve. My office will follow up by email with additional information and the filing link for your convenience. The next item is a reminder to complete the annual ethics training by December 31, 2026. I will also send an email with links and information to assist you in completing this requirement. The next item is the number of registered voters in the District, which is included on page 82 of the agenda package. The Broward County Supervisor of Elections has reported that, as of April 15, 2026, Solterra has zero registered voters. This information is required to be presented to the Board annually. The final item under the Manager's Report concerns the Stormwater Management Financial Capability Form. I received an email from the developer regarding this form, which is required by the permitting agency in connection with the stormwater management system. The form addresses the District's financial capability and its responsibility to operate, maintain, repair, and replace applicable components of the project. I will forward the information received from the developer to the Board and District Counsel for review. At this time, staff requests a motion authorizing staff to move forward with these actions.

On MOTION by Ms. Hauck seconded by Ms. Perez with all in favor, authorizing District Manager to move forward with the actions as described was approved.

SIXTH ORDER OF BUSINESS

Financial Reports

A. Approval of Check Register

B. Approval of Unaudited Financials

Ms. Duque: The next item is the financial reports, approval of the check register on page 83 and the unaudited financials is on page 88 of your agenda . Unless there are any questions about those, a motion to approve them will take place.

On MOTION by Ms. Krause seconded by Ms. Perez with all in favor, the Check Register and Unaudited Financials were approved.

SEVENTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

Ms. Duque: Do I have any Supervisor's requests? Not hearing any, there is no audience present, so no audience comments.

TENTH ORDER OF BUSINESS

Adjournment

Ms. Duque: A motion to adjourn will take place.

On MOTION by Ms. Krause seconded by Ms. Perez with all in favor, the Meeting was adjourned.

Secretary /Assistant Secretary

Chairman / Vice Chairman

THIRD AMENDMENT TO CONSULTING SERVICES AGREEMENT

THIS THIRD AMENDMENT TO CONSULTING SERVICES AGREEMENT ("Second Amendment"), dated the _____ day of _____, 2026 (the "Effective Date"), is by and between:

SOLTERRA COMMUNITY DEVELOPMENT DISTRICT, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, being situated in the City of Sunrise, Broward County, Florida, and whose mailing address is 5386 N. Nob Hill Road, Sunrise, Florida 33351 (the "District"); and

WHITMORE ENGINEERS, INC., a Florida corporation, whose principal address is 11921 NW 23 Street, Pembroke Pines, Florida 33026 (the "Consultant").

WITNESSETH:

WHEREAS, the District and the Consultant entered into a Consulting Services Agreement on June 27, 2024, which was amended by a First Amendment on February 6, 2025, which was further amended by a Second Amendment (collectively, the "Agreement"); and

WHEREAS, the District and Consultant have agreed for the Consultant to provide additional professional engineering services for the construction administration services for the paving, grading, drainage, water and sewer improvements, including, but not limited to meetings with City of Sunrise, review and processing of structure and material shop drawings, site visits, periodic observations of construction progress and ensuring compliance with approved design and permitting requirements and corresponding increase in compensation in the amount of \$80,000; and

WHEREAS, the District and Contract have agreed to this Third Amendment to provide additional services.

NOW, THEREFORE, in consideration of the mutual promises, covenants and agreements herein contained and other good and valuable consideration, the receipt of which is hereby acknowledged, it is agreed herein between the District and the Consultant hereto as follows:

Section 1. The recitals so stated are true and correct and by this reference are incorporated, inclusive of the above referenced exhibit, into and form a material part of this First Amendment.

Section 2. Article 4 of the Agreement is hereby amended to include an additional compensation for the additional Services as forth in this Second Amendment in the amount of **EIGHTY THOUSAND AND 00/100 (\$80,000.00) DOLLARS**.

Section 3. In all other respects not specifically amended by this Third Amendment, the Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the parties execute this Third Amendment and further agree that it shall take effect as of the Effective Date first written above.

Attest:

**SOLTERRA COMMUNITY
DEVELOPMENT DISTRICT**

Print name: _____
Secretary

Print name: _____
Chairperson

_____ day of _____, 2026

**WHITMORE CONSULTING
ENGINEERS, INC., a Florida corporation**

Print Name

By: _____

Print Name: _____

Title: _____

Print Name

_____ day of _____, 2026

MEMORANDUM

TO: District Manager

FROM: Billing Cochran, P.A.
District Counsel

DATE: June 11, 2026

RE: 2026 Legislative Update

As District Counsel, throughout the year we continuously monitor pending legislation that may be applicable to the governance and operation of our Community Development District and other Special District clients. It is at this time of year that we summarize those legislative acts that have become law during the most recent legislative session, as follows:

1. Chapter [TBD], Laws of Florida (HB 0145). This legislation amends the sovereign-immunity statute to raise liability caps and change tort-claim procedures for government entities. The bill revises Section 768.28, Florida Statutes, increasing the statutory limits on damages recoverable against the state and its agencies/subdivisions (including special districts). For causes of action accruing on or after October 1, 2026, the liability caps increase from \$200,000 to \$350,000 per person and from \$300,000 to \$500,000 per incident. The bill also authorizes state agencies and subdivisions to settle claims or judgments in excess of those caps, up to available insurance limits, without requiring a legislative claims bill.

The bill authorizes a state subdivision (e.g. counties, municipalities, special districts including CDDs) to settle a claim or judgment in excess of the statutory cap without requiring a separate legislative claim bill, so long as settlement is within insurance coverage limits. The bill prohibits any insurance policy issued on or after October 1, 2026, from conditioning liability coverage or payment on the later enactment of a legislative claim bill.

In addition, the bill shortens the pre-suit notice period by requiring claimants to present a claim to the appropriate agency within 18 months after accrual of the claim, rather than the current three-year period. It also revises the statute of limitations by requiring most negligence actions against governmental entities to be filed within two (2) years, while maintaining existing limitations periods for medical malpractice, wrongful death, and contribution claims. The bill also reduces the time for an agency or the Department of Financial Services to make a final disposition of a claim before it is deemed denied, from six (6) months to four (4) months.

This law applies directly to CDDs because CDDs are among the “subdivisions” of state government covered by section 768.28, Florida Statutes. As such CDDs may now be subject to higher damage awards for tort claims.

2. Chapter [TBD], Laws of Florida (HB 273). This legislation revises Florida law governing state financial assistance and rural economic development programs to include certain

special districts and improve payment processing for eligible rural entities. The bill amends Section 215.971, Florida Statutes to allow state agencies, under certain conditions, to directly facilitate or expedite payment of invoices for counties, municipalities, and qualifying special districts, particularly those located in rural areas or designated rural areas of opportunity. It authorizes agencies to structure agreements so that eligible rural governments and certain special districts, especially those providing water and wastewater services, receive faster payment processing for verified, completed work. The intent is to reduce financial strain and cash flow challenges that rural entities often face when administering state-funded projects, while preserving existing legal and regulatory requirements. The legislation also amends Section 288.0656, Florida Statutes to expand the definition of “rural community” to explicitly include independent special districts that provide water and wastewater services within rural areas of opportunity. This expansion makes those districts eligible for rural economic development support programs and related state assistance. The act takes effect July 1, 2026.

This legislation applies CDDs in a limited and conditional way, depending on the type of CDD and the services it provides. CDDs that are involved in state-funded infrastructure projects, such as water, wastewater, drainage, or utility improvements, may benefit from the amendment to Section 215.971, Florida Statutes. If a CDD is acting as a recipient or sub recipient of state financial assistance, the law allows state agencies to structure agreements so that invoices can be processed and paid more quickly for verified work. This can improve cash flow for CDDs building infrastructure, particularly smaller or rural CDDs that rely on this type of reimbursement funding. Second, the bill’s expansion of the definition of “rural community” under Section 288.0656, Florida Statutes generally does not directly include most CDDs, because eligibility is tied primarily to counties, municipalities, and independent special districts providing water and wastewater services in rural areas of opportunity. A typical CDD would only benefit if it meets those narrow conditions, meaning it operates in a qualifying rural area and functions in a way that aligns with the statutory definition (or is structured similarly to an independent utility-focused district).

3. Chapter [TBD], Laws of Florida (HB 0655). This legislation creates a new exemption under Florida law (Section 70.90, Florida Statutes) that allows agencies to hold closed attorney-client meetings during the 90-day notice period for claims brought under the Bert J. Harris, Jr., Private Property Rights Protection Act. These closed meetings are limited to discussions between the agency and its attorney for purposes of settlement strategy or negotiation of private property rights claims. While the meetings are exempt from Florida’s Sunshine Law, they must still be recorded by a certified court reporter, fully transcribed, and later released as a public record once the claim is resolved or the statute of limitations expires if no settlement or litigation occurs.

The law also creates a temporary public records exemption for the transcripts, recordings, minutes, and related materials generated during these closed sessions, ensuring confidentiality during active negotiations. However, this exemption is not permanent; it is subject to future legislative review and sunsets in 2031 unless reenacted. The act takes effect July 1, 2026.

The law allows a CDD Board of Supervisors to hold closed attorney-client sessions when the CDD is facing a pre-suit claim under the Bert J. Harris, Jr., Private Property Rights Protection Act regarding topics such as land use impacts, infrastructure construction, easement disputes, and development-related claims that can trigger property rights assertions under the Bert Harris Act.

During these closed sessions, the CDD can privately discuss settlement strategy with its attorney without public disclosure of sensitive legal positions. However, the exemption is narrow and procedural. The CDD must still provide public notice of the meeting, the session must begin and end in an open meeting, and a certified court reporter must record everything discussed. Although the discussion is confidential at the time, the transcript becomes a public record once the claim is resolved or the statutory timeframe expires if no settlement or lawsuit is filed.

4. Chapter 2026-115, Laws of Florida (HB 1085). This legislation creates the Local Government Cybersecurity Protection Program within the Florida Digital Service to assist local governments in strengthening cybersecurity defenses, particularly against threats such as ransomware. It establishes a statewide grant and procurement program that allows eligible local governments to access cybersecurity-related information technology commodities and services through contracts managed by the Florida Digital Service, with a preference for fiscally constrained counties. The program also requires data-sharing agreements between the state and participating local governments to support threat detection, prevention, and incident response.

Local governments may either apply for grants or independently purchase cybersecurity services through state-negotiated contracts, though the local government remains responsible for any associated costs. The law further requires annual reporting to the Governor and Legislature on program participation, funding, and outcomes, ensuring oversight and transparency. The program is set to operate through 2031 unless reenacted. The act takes effect July 1, 2026.

This law applies to CDDs because CDDs are local governments for many operational purposes, including infrastructure, procurement, and administrative functions, and therefore fall within the category of eligible participants under the Local Government Cybersecurity Protection Program. CDDs would be able to access state-negotiated cybersecurity contracts and services through the Florida Digital Service to improve protection of district systems. Even if a CDD does not apply for a cybersecurity grant, it may still purchase cybersecurity commodities and services through the state contracts, which could help reduce costs and improve security standards. However, participation is optional rather than mandatory, and CDDs remain responsible for all costs associated with any purchases or services obtained under the program.

5. Chapter [TBD], Laws of Florida (SB 1180). This legislation makes several targeted but significant changes to the law governing CDDs under Chapter 190, Florida Statutes, with the most important impact being the creation of a formal recall process for elected board members. The bill's primary feature is the creation of a new statutory section establishing a detailed procedure that allows qualified electors within a CDD to remove elected members of the board of supervisors through a recall process. The law limits recall to specific grounds such as malfeasance, misfeasance, neglect of duty, incompetence, drunkenness, permanent inability to perform duties, or conviction of certain felonies. It sets out a structured, multi-step process that begins with a petition signed by at least 10 percent of eligible voters, followed by verification of signatures, the preparation of a formal record of recall proceedings, and then a second petition requiring 15 percent of electors to trigger a recall referendum. If the referendum proceeds, a majority vote determines whether the board member is removed from office, and any resulting vacancy is filled according to existing statutory procedures. The legislation also imposes campaign finance requirements on recall efforts, establishes timelines, governs petition form and verification, allows limited

withdrawal of signatures, and creates penalties for fraud or misconduct in the petition process. In addition to the recall framework, the bill clarifies that CDD board members elected by residents are subject to recall, aligning CDD governance more closely with other forms of local government accountability. It also provides that individuals removed by recall, or who resign after a recall petition is filed, are ineligible for reappointment to the board for two years.

The legislation further revises the definition of “compact, urban, mixed-use district” under Section 190.003, Florida Statutes. The revised definition applies to districts consisting of a maximum of 75 acres located within a municipality and within either a qualified opportunity zone or a community redevelopment area. The amendment clarifies qualifying development thresholds by providing that such districts must include either at least 400,000 square feet of retail development and 500 residential units, or at least 250,000 square feet of commercial development and 500 affordable residential rental units for very-low-income, low-income, or moderate-income persons. This revision is significant for developers because it affects eligibility and structuring considerations for the creation of certain community development districts.

The legislation clarifies that restrictions on local regulation of synthetic turf do not prevent a CDD from enforcing private deed restrictions, preserving a CDD’s ability to uphold community standards through covenants. The act takes effect July 1, 2026.

This law applies directly to CDDs because it creates, for the first time, a formal statutory process that allows residents to recall elected members of a CDD board of supervisors. It introduces clear procedures, thresholds, and legal standards for removal, thereby increasing accountability of board members to district electors. The law also clarifies that CDDs may continue enforcing deed restrictions despite broader limits on local regulation of synthetic turf and updates certain statutory definitions affecting district formation and development. Overall, the most significant impact is the shift toward greater resident oversight and governance accountability within CDDs.

5. Chapter 2026-3, Laws of Florida (SB 290). This legislation revises multiple areas of state law, with a primary focus on agriculture, public safety, contractor regulation, and consumer protection. A significant component of the legislation strengthens contractor and vendor accountability by requiring contractors to pay subcontractors and suppliers within 45 days of receiving payment, or in accordance with contractual terms, and authorizing disciplinary action for noncompliance. Additionally, vendors that default on contracts, fail to pay subcontractors, or demonstrate repeated poor performance may be suspended or barred from public contracting for up to five years.

The bill further clarifies and reinforces how public entities may lawfully spend funds and administer contracts for public purposes. The legislation affirms that public funds may be used for core governmental infrastructure and improvements, such as public buildings, emergency shelters, affordable housing, and energy efficiency projects, thereby helping to define the scope of permissible capital projects and expenditures. At the same time, it places limitations on the use of public funds for certain privately owned facilities, reinforcing the principle that expenditures must primarily serve a valid public purpose rather than confer a disproportionate private benefit. The act takes effect July 1, 2026.

This law applies directly to CDDs because CDDs function as local units of special-purpose government that procure services, manage infrastructure, and enter into public contracts. Since a CDD regularly contracts for construction, maintenance, and infrastructure improvements, the new requirement that contractors timely pay subcontractors and suppliers directly affects how a CDD administers its contracts. In addition, the provisions allowing suspension or disqualification of nonperforming vendors from public contracting are relevant to CDD procurement practices, especially where the district adopts or mirrors state purchasing standards. CDDs routinely finance and construct infrastructure such as roadways, utilities, stormwater systems, and public facilities. Clarifications regarding allowable public expenditures, such as for government buildings, emergency shelters, and infrastructure, help define the scope of permissible CDD projects and may influence how CDDs' structure future capital plans and bond-funded improvements.

Portions of the bill related to consumer protection and fraud prevention, including prohibitions on misrepresentation (such as impersonating officials), have indirect relevance. CDDs and District Management interact with residents, property owners, and contractors, so these provisions reinforce broader legal standards around transparency, proper representation, and avoidance of deceptive practices in district operations.

6. Chapter 2026-7, Laws of Florida (HB 399). This legislation is a comprehensive land use and development reform measure that primarily limits local government discretion in permitting, zoning, and development regulation while promoting consistency, affordability, and predictability in the development process. A central component of the legislation requires that application fees for development permits and orders imposed by counties and municipalities must be directly tied to the actual costs of reviewing and processing applications, must be publicly listed, and may not be based on construction value or project cost, thereby preventing fee structures that scale with development size rather than administrative expense. The act takes effect upon becoming law.

Even though CDDs do not exercise zoning or land use regulatory authority, the law applies to CDDs as infrastructure and service providers within the framework established by counties and municipalities. As a result, the bill's restrictions on local governments, particularly those related to development permitting, zoning, and land development regulations, will shape the regulatory environment in which CDDs plan, finance, and construct infrastructure.

The provisions limiting development application fees to actual administrative costs may reduce overall project costs for developments within CDD boundaries, which can influence the scope and timing of infrastructure financed by the CDD, including roads, utilities, and stormwater systems. Similarly, the requirement for more objective and clearly defined compatibility standards, along with limits on discretionary denials, may create a more predictable entitlement process, allowing CDDs to better coordinate infrastructure planning with approved development timelines and reduce delays that can affect bond issuances or capital improvement programs.

Although Chapter 2026-7 does not directly regulate CDD powers or governance, it significantly affects the local government land use framework that CDDs rely on, thereby affecting development timing, infrastructure planning, financing, and overall project feasibility within district boundaries.

7. Chapter [TBD], Laws of Florida (HB 967). This legislation establishes a clear legislative intent that local governments must accept electronic forms of payment, including credit cards, debit cards, charge cards, and electronic funds transfers, and specifically requires units of local government to offer online payment options. This applies broadly to counties, municipalities, special districts, and other local government entities, as well as constitutional officers such as clerks of court and tax collectors, unless another form of payment is required by law.

The legislation also preserves existing authority allowing local governments to pass along processing fees to users who choose electronic payment methods and confirms that governments are not liable for verifying card validity or available funds when processing such transactions. Importantly, it mandates that if a local government accepts electronic payments, it must also maintain an online system for doing so, reinforcing a statewide push toward digital accessibility and standardized payment options.

This legislation requires CDDs that collect any type of payment, such as fees, user charges, amenity payments, permit-related charges, or other CDD revenues, to offer electronic payment options, including credit cards, debit cards, and electronic funds transfers. It also specifically requires that if a CDD accepts electronic payments at all, it must maintain a system for accepting those payments online, which may require updates to CDD websites, billing platforms, or third-party payment processors. The legislation also allows CDDs to continue passing through processing fees associated with electronic payments (such as credit card convenience fees), and it preserves their ability to require verification of payment validity and sufficient funds. However, it removes discretion in practice by making online payment capability a mandatory feature for any CDD that accepts electronic payments in any form.

For convenience, we have included copies of the legislation referenced in this memorandum. We request that you include this memorandum as part of the agenda packages for upcoming meetings of the governing boards of those special districts in which you serve as the District Manager and this firm serves as District Counsel. For purposes of the agenda package, it is not necessary to include the attached legislation, as we can provide copies to anyone requesting the same. Copies of the referenced legislation are also accessible by visiting this link: <http://laws.flrules.org/>.



Memorandum

To: Board of Supervisors

From: District Management

Date: October 1st, 2026

RE: HB7013 – Special Districts Performance Measures and Standards

This final report is submitted in compliance with recent legislative requirements established by the Florida Legislature during its 2024 session to enhance accountability and transparency for all special districts.

District Management had identified the following focus areas with statutorily compliant goals for the Fiscal Year 2026:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

In addition, a standardized annual reporting form was created to serve both the goal-setting and yearly reporting statutory requirements.

The goals, objectives, performance measures, and standards discussed herein represent the adopted framework by the Board of Supervisors to maintain compliance with House Bill 7013 and demonstrate the District's ongoing commitment to transparency and public accountability.

This report details the accomplishments for the Fiscal Year 2026, confirming that all goals and objectives were met, outlines the performance measures and standards employed, and provides summaries of the District Engineer's yearly infrastructure condition assessment.

District Management recommends this report be accepted as the official and final Annual Report required under Florida Statutes Section 189.0694 and related provisions.

SOLTERRA COMMUNITY DEVELOPMENT DISTRICT 2025-2026 REPORT – PERFORMANCE MEASURES AND STANDARDS

Exhibit A: Goals, Objectives, and Annual Reporting Form



Solterra Community Development District

Performance Measures & Standards – Annual Report

Reporting Period: October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

The District satisfied statutory requirements by holding regular Board meetings as scheduled, despite some cancellations, with more than three meetings conducted during the Fiscal Year.

Meetings were held on the fourth Thursday of the month at 10:00 AM at the
Governmental Management Services South Florida
5385 N. Nob Hill Road
Sunrise, FL 33351

Meeting Dates:

October 23, 2025 – Held

November 20, 2025 – Exception -LO Meeting

December 18, 2025 – Exception -Cancelled

Meetings were held on the third Thursday of the month at 10:45 AM at the
Governmental Management Services South Florida
5385 N. Nob Hill Road
Sunrise, FL 33351

January 15, 2026 – Held

February 19, 2026 –Cancelled

March 27, 2026 – Held

April 16, 2026 – Cancelled

May 21, 2026 – Held

June 18, 2026 – Cancelled

July 16, 2026 – Cancelled

August 20, 2026 – Cancelled

September 17, 2026 – Held

Result: Standard achieved.

Goal 1.2: Notice of Meetings Compliance

All meetings were properly noticed on the District website and via the local newspaper, in compliance with Florida Statutes.

Result: Standard achieved.

Goal 1.3: Access to Records Compliance

Monthly website reviews were performed, and minutes and public records remain current and available.

Result: Standard achieved.

2. Financial Transparency and Accountability**Goal 3.1: Annual Budget Preparation**

The proposed FY2025 budget was approved before June 15, and the final adopted before September 30, with both posted online.

Result: Standard achieved.

Goal 3.2: Financial Reports

The District website includes the latest annual audit, current budget, and financials as required.

Result: Standard achieved.

Goal 3.3: Annual Financial Audit

The annual independent audit done by Grau and Associates was completed, approved, published online, and sent to the State of Florida.

Result: Standard achieved.

The District carries comprehensive insurance, including property, general liability, public officials coverage, and more, with sufficient budget for renewal.

Overall Determination

Solterra Community Development District met all Performance Measures and Standards for Fiscal Year 2025-2026. Required meetings, transparency efforts, infrastructure maintenance, and financial protocols were fulfilled.

Chair/Vice Chair: _____

Date: _____

Print Name: _____

Solterra Community Development District

District Manager: _____

Date: _____

Print Name: _____

Solterra Community Development District



Memorandum

To: Solterra Board of Supervisors

From: District Management

Date: September 17, 2026

RE: HB7013 – Special Districts Performance Measures and Standards

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2026 legislative session. Starting on October 1, 2026, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2027), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2027 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

Exhibit A:
Goals, Objectives and Annual Reporting Form

Solterra 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 meetings in accordance with Florida Statutes, 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 per Florida 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:_____

Print Name:_____

Solterra Community Development District

Date:_____

District Manager:_____

Print Name:_____

Solterra Community Development District

Date:_____

Solterra
COMMUNITY DEVELOPMENT DISTRICT

Check Register
Fiscal Year 2026

<i>Date:</i>	<i>Check #:</i>	<i>Amount:</i>
May - Aug 2026	111 - 117	\$34,853.81
TOTAL		\$34,853.81

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK.... AMOUNT #
6/26/26	00007	5/08/26 9190 APR 26 -	202604 310-51300-31100 ENGINEERING SVCS		*	2,953.75	
		6/04/26 9252 MAY 26 -	202605 310-51300-31100 ENGINEERING SVCS		*	1,667.50	
			ALVAREZ ENGINEERS, INC.				4,621.25 000111
6/26/26	00003	4/30/26 198530 APR 26 -	202604 310-51300-31500 GENERAL COUNSEL		*	1,260.00	
		5/31/26 198981 MAY 26 -	202605 310-51300-31500 GENERAL COUNSEL		*	960.00	
			BILLING COCHRAN, P.A.				2,220.00 000112
6/26/26	00001	5/01/26 77 MAY 26 -	202605 320-53800-34000 FIELD MANAGEMENT		*	1,000.00	
		5/01/26 78 MAY 26 -	202605 310-51300-34000 MGMT FEES		*	3,402.58	
		5/01/26 78 MAY 26 -	202605 310-51300-31300 DISSEMINATION		*	220.83	
		5/01/26 78 MAY 26 -	202605 310-51300-49500 WEBSITE ADMIN		*	141.75	
		5/01/26 78 MAY 26 -	202605 310-51300-51000 OFFICE SUPPLIES		*	.15	
		5/01/26 78 MAY 26 -	202605 310-51300-42000 POSTAGE		*	3.28	
		6/01/26 79 JUN 26 -	202606 320-53800-34000 FIELD MANAGEMENT		*	1,000.00	
		6/01/26 80 JUN 26 -	202606 310-51300-34000 MGMT FEES		*	3,402.58	
		6/01/26 80 JUN 26 -	202606 310-51300-31300 DISSEMINATION		*	220.83	
		6/01/26 80 JUN 26 -	202606 310-51300-49500 WEBSITE ADMIN		*	141.75	
		6/01/26 80 JUN 26 -	202606 310-51300-42000 POSTAGE		*	1.48	
		6/01/26 80 JUN 26 -	202606 310-51300-42500 COPIES		*	3.15	
			GMS-SF, LLC				9,538.38 000113
8/04/26	00003	6/30/26 199580 JUN 26 -	202606 310-51300-31500 GENERAL COUNSEL		*	500.00	
			BILLING COCHRAN, P.A.				500.00 000114
8/04/26	00001	7/01/26 81 JUL 26 -	202607 320-53800-34000 FIELD MANAGEMENT		*	1,000.00	
		7/01/26 82 JUL 26 -	202607 310-51300-34000 MGMT FEES		*	3,402.58	

SOLT SOLTERRA SNEER00A

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
7/01/26	82	JUL 26	202607 310-51300-31300	- DISSEMINATION		*	220.83		
7/01/26	82	JUL 26	202607 310-51300-49500	- WEBSITE ADMIN		*	141.75		
7/01/26	82	JUL 26	202607 310-51300-42500	- COPIES		*	.15		
7/01/26	82	JUL 26	202607 310-51300-48000	- LEGAL AD #84765		*	185.38		
8/01/26	83	AUG 26	202608 320-53800-34000	- FIELD MANAGEMENT		*	1,000.00		
8/01/26	84	AUG 26	202608 310-51300-34000	- MGMT FEES		*	3,402.58		
8/01/26	84	AUG 26	202608 310-51300-31300	- DISSEMINATION		*	220.83		
8/01/26	84	AUG 26	202608 310-51300-49500	- WEBSITE ADMIN		*	141.75		
8/01/26	84	AUG 26	202608 310-51300-42000	- POSTAGE		*	1.48		
8/01/26	84	AUG 26	202608 310-51300-42500	- COPIES		*	.60		
GMS-SF, LLC								9,717.93	000115
8/18/26	00007	4/08/26	9126	202603 310-51300-31100		*	6,942.50		
			MAR 26	- ENGINEERING SVCS					
		8/10/26	9419	202607 310-51300-31100		*	813.75		
			JUL 26	- ENGINEERING SVCS					
ALVAREZ ENGINEERS, INC.								7,756.25	000116
8/18/26	00003	7/31/26	199844	202607 310-51300-31500		*	500.00		
			JUL 26	- GENERAL COUNSEL					
BILLING COCHRAN, P.A.								500.00	000117
TOTAL FOR BANK A							34,853.81		
TOTAL FOR REGISTER							34,853.81		

Solterra
Community Development District

Unaudited Financial Reporting
August 31, 2026



Table of Contents

1	<u>Balance Sheet</u>
2-3	<u>General Fund</u>
4	<u>Debt Service Fund Series 2025</u>
5	<u>Capital Project Fund Series 2025</u>
6-7	<u>Month to Month</u>
8	<u>Long Term Debt Report</u>
9	<u>Assessment Receipt Schedule</u>

Solterra
Community Development District
Combined Balance Sheet
August 31, 2026

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Project Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
<u>Cash:</u>				
Operating Account	\$ 481,519	\$ -	\$ -	\$ 481,519
Due From Debt Service	1,537	-	-	1,537
<u>Investments:</u>				
Series 2025				
Revenue	-	667,099	-	667,099
Acq & Construction	-	-	850,226	850,226
Total Assets	\$ 483,056	\$ 667,099	\$ 850,226	\$ 2,000,381
Liabilities:				
Accounts Payable	\$ 500	\$ -	\$ -	\$ 500
Due to General Fund	-	1,537	-	1,537
Total Liabilities	\$ 500	\$ 1,537	\$ -	\$ 2,037
Fund Balance:				
Restricted for:				
Debt Service	\$ -	\$ 665,562	\$ -	\$ 665,562
Capital Project	-	-	850,226	850,226
Unassigned	482,556	-	-	482,556
Total Fund Balances	\$ 482,556	\$ 665,562	\$ 850,226	\$ 1,998,344
Total Liabilities & Fund Balance	\$ 483,056	\$ 667,099	\$ 850,226	\$ 2,000,381

Solterra
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/26	Thru 08/31/26	Variance

Revenues:

Special Assessments - On Roll	\$	561,363	\$	561,363	\$	585,863	\$	24,499
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Total Revenues	\$	561,363	\$	561,363	\$	585,863	\$	24,499
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Expenditures:

General & Administrative:

Engineering	\$	10,000	\$	9,167	\$	15,527	\$	(6,361)
Attorney		12,000		11,000		18,359		(7,359)
Annual Audit		8,300		8,300		9,300		(1,000)
Assessment Administration		2,650		2,650		5,000		(2,350)
Arbitrage Rebate		1,100		1,100		1,650		(550)
Dissemination Agent		2,650		2,429		2,429		(0)
Trustee Fees		12,600		-		-		-
Management Fees		40,831		37,429		37,428		0
Website Maintenance		1,701		1,560		1,559		0
Postage & Delivery		500		458		71		387
Insurance General Liability		7,043		7,043		6,163		880
Printing & Binding		400		367		20		346
Legal Advertising		2,800		2,567		1,308		1,258
Other Current Charges		1,363		1,249		297		953
Office Supplies		50		46		0		46
Property Appraiser		-		-		2,800		(2,800)
Dues, Licenses & Subscriptions		175		175		175		-

Total General & Administrative	\$	104,163	\$	85,539	\$	102,087	\$	(16,549)
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Operations & Maintenance

Field Expenditures

Field Management	\$	12,000	\$	11,000	\$	11,000	\$	-
Security System		7,500		6,875		-		6,875
Landscape - Maintenance		192,000		176,000		-		176,000
Landscape - Park Maintenance		78,000		71,500		-		71,500
Landscape - Annuals		24,000		22,000		-		22,000
Irrigation - Repairs & Maintenance		15,000		13,750		-		13,750
Pest Control		18,000		16,500		-		16,500
Preserve and Wetland		3,200		2,933		-		2,933
Fountains & Ponds		15,000		13,750		-		13,750
Utility - Streetlights		37,000		33,917		-		33,917
Stormwater Drainage Maintenance		7,500		6,875		-		6,875
Signage		6,500		5,958		-		5,958
General Repairs & Maintenance		15,000		13,750		-		13,750

Total Field Expenditures	\$	430,700	\$	394,808	\$	11,000	\$	383,808
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Solterra
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
Parks & Recreation				
R&M - Pavillion	\$ 2,500	\$ 2,292	\$ -	\$ 2,292
R&M - Fence	3,500	3,208	-	3,208
R&M - Entrance Road & Bridge	2,500	2,292	-	2,292
R&M - Entrance Monument	1,500	1,375	-	1,375
R&M - Pathways	2,000	1,833	-	1,833
R&M - Playground	2,000	1,833	-	1,833
R&M - Parking Areas	2,500	2,292	-	2,292
Capital Outlay	10,000	9,167	-	9,167
Total Parks & Recreation	\$ 26,500	\$ 24,292	\$ -	\$ 24,292
Total Expenditures	\$ 561,363	\$ 504,639	\$ 113,087	\$ 391,551
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 56,725	\$ 472,775	\$ 416,050
Net Change in Fund Balance	\$ -	\$ 56,725	\$ 472,775	\$ 416,050
Fund Balance - Beginning	\$ -		\$ 9,780	
Fund Balance - Ending	\$ -		\$ 482,556	

Solterra
Community Development District
Debt Service Fund Series 2025
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
<u>Revenues</u>				
Special Assessments - Direct	\$ 1,293,200	\$ 1,293,200	\$ 1,349,639	\$ 56,438
Interest Income	-	-	14,008	14,008
Total Revenues	\$ 1,293,200	\$ 1,293,200	\$ 1,363,647	\$ 70,446
<u>Expenditures:</u>				
Interest Expense - 11/1	\$ 199,686	\$ 199,686	\$ 199,786	\$ (100)
Interest Expense - 5/1	510,401	510,401	513,379	(2,978)
Principal Expense - 5/1	185,000	185,000	185,000	-
Total Expenditures	\$ 895,087	\$ 895,087	\$ 898,165	\$ (3,077)
Excess (Deficiency) of Revenues over Expenditures	\$ 398,113	\$ 398,113	\$ 465,482	\$ 67,369
<u>Other Financing Sources/(Uses)</u>				
Interfund Transfer In/(Out)	\$ -	\$ -	\$ 139	\$ 139
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 139	\$ 139
Net Change in Fund Balance	\$ 398,113	\$ 398,113	\$ 465,621	\$ 67,508
Fund Balance - Beginning	\$ -		\$ 199,941	
Fund Balance - Ending	\$ 398,113		\$ 665,562	

Solterra
Community Development District
Capital Projects Fund Series 2025
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
<u>Revenues</u>				
Interest Income	\$ -	\$ -	\$ 35,361	\$ 35,361
Total Revenues	\$ -	\$ -	\$ 35,361	\$ 35,361
<u>Expenditures:</u>				
Capital Improvements	\$ -	\$ -	\$ 570,294	\$ (570,294)
Total Expenditures	\$ -	\$ -	\$ 570,294	\$ (570,294)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (534,933)	\$ (534,933)
Net Change in Fund Balance	\$ -	\$ -	\$ (534,933)	\$ (534,933)
Fund Balance - Beginning	\$ -		\$ 1,385,160	
Fund Balance - Ending	\$ -		\$ 850,226	

Solterra
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Revenues:</u>													
Special Assessments - On Roll	\$ -	\$ -	\$ -	\$ -	\$ 579,399	\$ -	\$ 6,464	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 585,863
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 579,399	\$ -	\$ 6,464	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 585,863
<u>Expenditures:</u>													
<u>General & Administrative:</u>													
Engineering	\$ 237	\$ 237	\$ 366	\$ 1,211	\$ 1,100	\$ 6,943	\$ 2,954	\$ 1,668	\$ -	\$ 814	\$ -	\$ -	\$ 15,527
Attorney	5,889	990	500	3,180	2,160	1,920	1,260	960	500	500	500	-	18,359
Annual Audit	-	-	-	9,300	-	-	-	-	-	-	-	-	9,300
Assessment Administration	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000
Arbitrage Rebate	550	-	-	1,100	-	-	-	-	-	-	-	-	1,650
Dissemination Agent	221	221	221	221	221	221	221	221	221	221	221	-	2,429
Trustee Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Management Fees	3,403	3,403	3,403	3,403	3,403	3,403	3,403	3,403	3,403	3,403	3,403	-	37,428
Website Maintenance	142	142	142	142	142	142	142	142	142	142	142	-	1,559
Postage & Delivery	3	3	1	-	53	-	4	3	1	-	1	-	71
Insurance General Liability	6,163	-	-	-	-	-	-	-	-	-	-	-	6,163
Printing & Binding	1	2	-	-	-	0	13	-	3	0	1	-	20
Legal Advertising	-	371	-	-	-	144	608	-	-	185	-	-	1,308
Other Current Charges	56	61	60	60	60	-	-	-	-	-	-	-	297
Office Supplies	-	0	-	-	-	-	-	0	-	-	-	-	0
Property Appraiser	-	-	2,800	-	-	-	-	-	-	-	-	-	2,800
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	\$ 21,838	\$ 5,429	\$ 7,492	\$ 18,617	\$ 7,138	\$ 12,772	\$ 8,604	\$ 6,396	\$ 4,270	\$ 5,264	\$ 4,267	\$ -	\$ 102,087
<u>Operations & Maintenance</u>													
Field Expenditures													
Field Management	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 11,000
Security System	-	-	-	-	-	-	-	-	-	-	-	-	-
Landscape - Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Landscape - Park Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Landscape - Annuals	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrigation - Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Pest Control	-	-	-	-	-	-	-	-	-	-	-	-	-
Preserve and Wetland	-	-	-	-	-	-	-	-	-	-	-	-	-
Fountains & Ponds	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility - Streetlights	-	-	-	-	-	-	-	-	-	-	-	-	-
Stormwater Drainage Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Signage	-	-	-	-	-	-	-	-	-	-	-	-	-
General Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Field Expenditures	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 11,000

Solterra
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Parks & Recreation													
R&M - Pavillion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R&M - Fence	-	-	-	-	-	-	-	-	-	-	-	-	-
R&M - Entrance Road & Bridge	-	-	-	-	-	-	-	-	-	-	-	-	-
R&M - Entrance Monument	-	-	-	-	-	-	-	-	-	-	-	-	-
R&M - Pathways	-	-	-	-	-	-	-	-	-	-	-	-	-
R&M - Playground	-	-	-	-	-	-	-	-	-	-	-	-	-
R&M - Parking Areas	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parks & Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 22,838	\$ 6,429	\$ 8,492	\$ 19,617	\$ 8,138	\$ 13,772	\$ 9,604	\$ 7,396	\$ 5,270	\$ 6,264	\$ 5,267	\$ -	\$ 113,087
Excess (Deficiency) of Revenues over Expenditures	\$ (22,838)	\$ (6,429)	\$ (8,492)	\$ (19,617)	\$ 571,261	\$ (13,772)	\$ (3,140)	\$ (7,396)	\$ (5,270)	\$ (6,264)	\$ (5,267)	\$ -	\$ 472,775
Net Change in Fund Balance	\$ (22,838)	\$ (6,429)	\$ (8,492)	\$ (19,617)	\$ 571,261	\$ (13,772)	\$ (3,140)	\$ (7,396)	\$ (5,270)	\$ (6,264)	\$ (5,267)	\$ -	\$ 472,775

Solterra
Community Development District
Long Term Debt Report

Special Assessment Refunding & Improvement Bonds	
Series 2025	
Original Issue Amount:	\$18,000,000
Term 1:	
Interest Rate:	4.65%
Maturity Date:	May 1, 2035
Term 2:	
Interest Rate:	5.80%
Maturity Date:	May 1, 2045
Term 3:	
Interest Rate:	6.00%
Maturity Date:	May 1, 2055
Bonds Issuance - 8/21/2025	\$18,000,000
Less: Principal Payment - 5/1/26	(\$185,000)
Current Bonds Outstanding	\$17,815,000

Solterra
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts - Broward County
Fiscal Year 2026

ON ROLL ASSESSMENTS

Gross Assessments	\$	597,195	\$	1,375,745	\$	1,972,940
Net Assessments	\$	561,363	\$	1,293,200	\$	1,854,564

allocation in %	30%	70%	100%
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Date	Gross Amount		Discount/ (Penalty)	Commission		Interest	Net Receipts	2025		Total
								O&M Portion	Debt Service	
02/13/26	\$	1,972,940	\$	39,457	\$	19,335	\$	579,399	\$	1,914,148
04/24/26		-		-		21,353.49		6,463.55	14,889.94	21,353.49
TOTAL	\$	1,972,940	\$	39,457	\$	19,335	\$	585,863	\$	1,935,501

100%	Percent Collected
\$ -	Balance Remaining to Collect