

***Woodlands Section 9
Community Development District***

May 12, 2026

Woodlands Section 9

Community Development District

Agenda

Tuesday
May 12, 2026
4:00 p.m.

Seat 1: Lindsay Foster – (C.)	
Seat 2: John Lonergan – (V.C.)	
Seat 3: Janet Trump – (A.S.)	
Seat 4: Albani Belandria – (A.S.)	
Seat 5: Landon Massel – (A.S.)	

699 N Federal Hwy, Suite #450,
Fort Lauderdale, FL
Join the meeting now

Meeting ID: 250 733 128 743 and Passcode: gHnsGt
1 872-240-4685 and Phone Conference ID: 294 253 9#

1. Roll Call
2. Approval of the Minutes of March 10, 2026 Meeting – **Page 3**
3. Consideration of **Resolution #2026-02** Authorizing the Execution of Plats, Conveyances, Agreements, and Amendments – **Page 13**
4. Ratification of:
 - A. Engagement Letter with Grau & Associates to perform the Audit for Fiscal Year Ending in September 30, 2025 – **Page 17**
 - B. Interlocal Agreement for Uniform Collection Non-Ad Valorem Special Assessments – **Page 22**
5. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Manager – Number of Registered Voters in the District – **0 – Page 31**
6. Financial Reports
 - A. Funding Request **#13 – Page 32**
 - B. Acceptance of Unaudited Financials – **Page 33**
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: <https://www.woodlandssection9cdd.com>

**MINUTES OF MEETING
WOODLANDS SECTION 9
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Woodlands Section 9 Community Development District was held on Tuesday, March 10, 2026, at 4:00 p.m. at 699 N. Federal Highway, Suite 450, Fort Lauderdale, Florida.

Present and constituting a quorum were:

Lindsay Foster	Chairman
John Lonergan	Vice Chairman
Albani Belandria	Assistant Secretary

Also present were:

Michael Pawelczyk	District Counsel
Andrew Gill	District Manager
Ryan Wheeler	District Engineer (by phone)
Julie Johnston	13 th Floor

FIRST ORDER OF BUSINESS

Roll Call

Mr. Gill called the meeting to order and stated we have a quorum.

SECOND ORDER OF BUSINESS

**Approval of the Minutes of the
December 9, 2025 Meeting**

Mr. Gill: The next item on the agenda is the approval of the minutes of the December 9, 2025, meeting and those minutes are included in your agenda packet, and you've had a chance to review them. Are there any additions, deletions or corrections? Hearing none, I'll just ask for a motion to approve those minutes.

On MOTION by Mr. Lonergan seconded by Mr. Foster with all in favor, the Minutes of December 9, 2025, Meeting were approved.

THIRD ORDER OF BUSINESS

**Consideration of Resolution
#2026-01 Approving the
Proposed Fiscal Year 2027
Budget and Setting the Public
Hearing**

Mr. Gill: Jumping down to item No. 3, this is resolution #2026-01 your first resolution of the year, and this approves the proposed fiscal year 2027 budget and it will also set the public hearing to adopt that budget. So, if you jump down in your packet to that budget there are changes from last year, again, this is developer funded and there are no assessments. Additionally, we included the field work, which may or may not be used, we included all of the field work but, more than likely some of the line items won't be used, such as the power washing and few of the others.

Ms. Foster: And this is the max?

Mr. Gill: Yes, this is just the max and this is the number that we came up with for the District when the District is completed, so again, the budget should come in much less than that but, we wanted to include the max here. Between now and the adoption date that we set, the Board can potentially change the budget but, we can't go above what we've listed here. So, in addition to approving the budget we also have to set the date that we will adopt the budget. We need a 60 day buffer between today's date and that adoption date. Today is March 10th so we would get rid of April and May, so June 9th is a scheduled meeting right now that you have, so we can set that but, I'd like for the Board to check, we need at least 3 people here and I know folks have summer vacations.

Ms. Foster: I'm good.

Mr. Gill: Alright, so this is resolution #2026-01 it approves the proposed fiscal year 2027 budget and sets the public hearing to adopt that budget, the date for that will be June 9, 2026, at 4:00 p.m. at this office, 699 N. Federal Highway, Suite 450, Fort Lauderdale, Florida. I'm just looking for a motion to approve that.

On MOTION by Mr. Lonergan seconded by Ms. Foster with all in favor, Resolution #2026-01 approving the proposed Fiscal Year 2027 Budget and setting the Public Hearing on June 9, 2026 at 4:00 p.m. at 699 N. Federal Highway, Suite #450, Fort Lauderdale, Florida was approved.

FOURTH ORDER OF BUSINESS

Consideration of Updated Ancillary Documents

- A. Acquisition Agreement**
- B. Completion Agreement**
- C. Collateral Assignment and Assumption of Development Rights**
- D. Declaration of Consent to Jurisdiction (Phase One)**
- E. True-Up Agreement (Phase One)**
- F. Lien of Record (Phase One)**

Mr. Gill: Next are a couple of ancillary documents that District counsel will walk us through.

Mr. Pawelczyk: Yes, and I'll go over these rather quickly and then we can do one motion to approve or authorize the acceptance of all of them. These were presented to you back in I think March of 2025, a long time ago when we first thought we were going to issue bonds in 2025. They've all been updated and the documents that we have here, and this is for the Series 2026 that we're issuing next week. The assignment and acquisition agreement provides for the assignment of certain contract rights, the only thing missing in this document today are a couple of the contracts to be assigned, we're waiting for some more information from the developer but, we're expected to get that very soon, and we'll basically substitute Exhibit B, with an updated contracts right page to move forward. This authorizes the assignment of those contracts, the District's acceptance of those contracts, so the developer can get paid for what they've paid to date on those contracts. It also provides for the convenience of any infrastructure by the developer, land interest that are required for the CDD to maintain and operate the infrastructure, etc. The completion agreement is the next document that document is really where the developer guarantees that they're going to complete the CDD project as defined in the engineers report. The collateral assignment and assumption development rights, and that is signed by the developer, if the developer defaults on payments of assessments once the bonds are issued this allows for the development rights to be assigned to the District so the District can then complete the project

basically to protect the bondholders. The declaration of consent to jurisdiction, this one is not signed by the District, it's only signed by the developer but it's recorded in the public records, and this is where the developer consents to the jurisdiction of the District, hence the name, consents to a lien of record based on the assessments that we already levied in this District, and indicates that the developer is not going to challenge any of those actions by the District in connection with the level of assessments, the bond authorizing, the engineers report, the methodology report, etc. The True-Up agreement, this is also recorded, this will be recorded against phase one of the District, and the True-Up agreement to dumb it down a bit, if you are building 100 units, we're issuing bonds as if we're going to get assessment revenues from those 100 units. If you only build 99 units the developer has to pay that assessment on the 100th unit that you're not building, so that's essentially what a True-Up is, we're making sure that we get all the assessment revenue in. So, if you replat or you change things as part of the development plan that you've already delivered to the District that the developer has, then there will be a True-Up mechanism so we make sure the bondholders are protect and that the District is receiving the assessment revenues its expecting. Finally, the lien of record is just a notice of lien of record, we record it in the public records against all the lands within the District. In this case we'll just record it against phase one, but actually I think phase one it is encompassing the whole District at this point, recorded against the whole property, and it really just puts people on notice. So, if I go to buy a home in there I see, I'm the second or third homeowner buying it, and I see oh, there's a CDD here and they've issued bonds, and I can even call Andrew's office and see what those are, so they know what they're buying. The assessment lien is automatically, it's already there even without this notice of lien of record but, we put it in there for people like Pedro who ask for, and bond counsel asks for it, so there's notice to future homeowners, future buyers of property, or if you were to sell a bunch of lots for instance as a developer, so it just appears on the title, we've never had any title issues on any of these documents. So, that being said, does anyone have any questions?

Ms. Foster: No.

Mr. Pawelczyk: If none, we'd asked for a motion to accept and authorize the execution of all of these documents, A through F, in substantially final form.

On MOTION by Mr. Lonergan seconded by Ms. Foster with all in favor, accepting the updated ancillary documents items A through F listed above and authorize the proper District officials to execute the documents in substantially final form was approved.

FIFTH ORDER OF BUSINESS

Audit Selection Committee Meeting

Mr. Gill: We're going to jump into the audit selection committee meeting portion of this meeting, and first I'd just like to ask for a motion from the Board, and generally what our Boards do is they appoint everyone from the Board as a part of the audit selection committee, and if that's ok with the Board I'm looking for a motion to appoint all members of the Board to be the audit selection committee.

On MOTION by Ms. Foster seconded by Mr. Lonergan with all in favor, appointing the entire Board of Supervisors to serve as the Audit Selection Committee was approved.

Opening Audit Selection Committee Meeting

- A. Roll Call**
- B. Ranking of Respondents to RFP**
- C. Adjournment**
- D. Selection of Audit Firms**

Mr. Gill: So, I'm looking now for a motion to open the audit selection committee meeting portion of the meeting.

On MOTION by Ms. Foster seconded by Mr. Lonergan with all in favor, opening the Audit Selection Committee Meeting was approved.

Mr. Gill: Ok, so now we're in the audit selection committee portion of the meeting and previously the Board authorized staff to issue requests for proposals from different auditors which an audit is required for the books of the District, so staff did that and we

received responses. So, the purpose of this portion is to review the responses and rank the respondents and then ultimately select an auditor, authorize staff to enter into a contract with the selected auditor. So, included in your packet are two responses from Berger, Toombs and R. McIntosh, I printed out the response from Grau & Associates, I also provided each of you with, we only need to do this once but, I've provided you with the ranking sheet. At a prior meeting the audit selection committee went through this ranking sheet and decided that this was the criteria that you all wanted to use and you had scored each of the respondents out of 100 points, broken down between the ability of the personnel, proposer's experience, understanding scope of work, ability to furnish services, and also price. So, the ranking sheet lists each of their fees and then the packet and the printout shows the responses, there's a pretty large gap between the price points for each of them, and my office has worked with each of these, I work with Grau & Associates quite a bit on a number of Districts. For ease of using this ranking sheet if one of the respondents receives just a higher number, they would be ranked #1, and the Board can select any number between 0 and 20 points, and I can assist you all if you know which company you'd like to go with, or we can talk about it at this point, it's ultimately up to the committee.

Ms. Foster: I think I reviewed this, so I think ability of personnel, all companies can receive 20 points.

Mr. Gill: Ok.

Ms. Foster: The same for proposer's experience, understanding scope of work and ability to furnish the required services, 10 points for each of the three, but price I think we can give Grau & Associates 20 points, also he was significantly under the other two, Berger, Toombs, 19 points, and R. McIntosh, 18 points.

Mr. Gill: Ok, so based the rankings of the numbers given to each of the respondents, we have R. McIntosh, CPA receiving a total of 98 points, we have Berger, Toombs receiving a total of 99 points and we have Grau & Associates receiving 100 points, and that would rank Grau & Associates as #1, Berger, Toombs as #2 and R. McIntosh as #3. So, the audit selection committee has now ranked each of the respondents and I'm looking for a motion to adjourn the audit selection committee meeting portion of the meeting.

On MOTION by Mr. Lonergan seconded by Ms. Foster with all in favor, the Audit Selection Committee Meeting was adjourned.

Mr. Gill: Ok now we're returning to the normal meeting for Woodlands Section 9, and you just left the audit selection committee meeting portion of the meeting where the audit selection committee ranked each of the respondents for their auditor and the rankings are as follows; Grau & Associates receiving 100 points, Berger, Toombs receiving 99 points and R. McIntosh receiving 98 points. So, I'm just looking for a motion from the Board ranking Grau & Associates as #1 and authorizing staff to enter into an agreement with Grau as your auditor.

On MOTION by Mr. Lonergan seconded by Ms. Foster with all in favor, ranking Grau & Associates as the #1 auditing firm and authorizing staff to enter into an agreement with Grau & Associates to serve as the District's auditor was adjourned.

SIXTH ORDER OF BUSINESS

Discussion of Procedures for Landowners Election Meeting – November 3, 2026

Mr. Gill: Next item which is required for us is discussion of, and you all have a landowners meeting this year, November 3, 2026. The seats that would be up for the landowners election are seats #3, #4 and #5, that's Janet Trump, Albani Belandria, and Landon Massel. So, I just wanted to go over those procedures, we'd likely have a Board meeting after the landowners meeting, but at the landowners meeting the Board isn't required, and we've included the proxy here so the current landowner would be able to authorize a proxyholder to vote their number of units or acreage. Did I miss anything Mike?

Mr. Pawelczyk: No.

Mr. Gill: Ok, so again that date is November 3, 2026, and sets the Landowners meeting at this location, 699 N. Federal Highway, Suite 450, Fort Lauderdale, Florida.

Mr. Pawelczyk: The only thing that I would recommend is if you have questions regarding the proxy get with Andrew before the meeting so you can make sure that someone from Woodlands Club Holdings, like Mike Unziata could give a proxy to one of the Board members, or whoever can come to the landowners meeting to vote the acreage within the District.

Mr. Gill: And leading up to it for all my Districts I will talk to the landowners and make sure I have those proxies in hand before the meeting.

Mr. Pawelczyk: Right.

SEVENTH ORDER OF BUSINESS

Staff Reports

Mr. Gill: Alright, moving on to staff reports, anything for us Mike?

A. Attorney

Mr. Pawelczyk: The only thing I have is the bond closing is scheduled for March 18th, I believe so things are moving pretty smoothly so far, so that's good, I think there shouldn't be any issues there. The one thing I did want to bring up and get the Board to acknowledge is, what we did, you'll recall we did the engineers report in the District that Caulfield Wheeler prepared and that report is dated June 5, 2024, amended and restated February 11, 2025, it was recently updated February 17, 2026, so I just wanted to the Board to move to accept that revised report, which I think you saw.

Mr. Gill: Yes, and it's included in your packet and we have Ryan Wheeler on the line too if you want to ask any questions.

Mr. Pawelczyk: Right and the only change that we made was more of a bond issue, we wanted to reflect the June 5, 2024 which was the first validation, the February 11, 2025 date was when we increased the amount needed for the project, so that was the second validation, and we wanted to make sure those dates were included on the cover of the report. So, no changes have been made to this report since Ryan distributed it on February 17th, or than to change the cover page to reflect those three dates, and Ryan updated that date to add information I think regarding permitting and timing and the status of the project, so I just wanted to get a motion to accept that updated report as I described, unless Ryan has anything to add.

Mr. Wheeler: No, basically what you said is exactly correct, and if there are any questions I can answer them but, what you stated is correct.

Mr. Pawelczyk: Thank you, is there a motion?

On MOTION by Mr. Lonergan seconded by Ms. Foster with all in favor, accepting the updated Engineers Report dated February 17, 2026, as described by District Counsel was adjourned.

Mr. Pawelczyk: I appreciate that, thank you, that's all I have.

Mr. Gill: Thank you.

B. Engineer

Mr. Gill: Ryan, anything else for us?

Mr. Wheeler: No, nothing further for this meeting.

Mr. Gill: Ok, thank you Ryan.

C. Manager

Mr. Gill: I don't have anything as District manager, you all can reach out to me if you have any questions.

SIXTH ORDER OF BUSINESS

Financial Reports

A. Funding Request #12

B. Acceptance of Unaudited Financials

Mr. Gill: Let's jump down to funding request #12 which is included in your packet for approval, just looking for a motion approve that.

On MOTION by Mr. Lonergan seconded by Ms. Foster with all in favor, Funding Request #12 was approved.

Mr. Gill: Next are the unaudited financials, and it's not required that we approve those but, they are included in your packet. If you have any questions I that I can answer those or directly to the accountant, so they are included in the packet.

SEVENTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

Mr. Gill: Next we have Supervisor's requests and audience comments, we don't have any members of the public present in person or on the phone. Are there any Supervisor's requests?

Mr. Lonergan: No.

EIGHTH ORDER OF BUSINESS

Adjournment

Mr. Gill: I'm just looking for a motion to adjourn.

On MOTION by Mr. Lonergan seconded by Ms. Foster with all in favor, the Meeting was adjourned.

Secretary /Assistant Secretary

Chairman / Vice Chairman

RESOLUTION NO. 2026-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WOODLANDS SECTION 9 COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING THE CHAIR OR VICE-CHAIR OF THE BOARD OF SUPERVISORS, SUBJECT TO SPECIFIED CONDITIONS, TO EXECUTE CONVEYANCES AND DEDICATION DOCUMENTS, PLATS, CERTAIN AGREEMENTS, CHANGE ORDERS, AGREEMENT AMENDMENTS, AND OTHER RELATED DOCUMENTS REGARDING THE DESIGN AND CONSTRUCTION OF DISTRICT IMPROVEMENTS FUNDED WITH THE PROCEEDS OF BONDS ISSUED BY THE DISTRICT; APPROVING THE SCOPE OF SUCH AUTHORIZATION; PROVIDING FOR THE SUNSETTING OF THIS RESOLUTION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Woodlands Section 9 Community Development District (the “District”) is a local unit of special purpose government created and existing pursuant to Chapter 190, Florida Statutes, and situated within the City of Tamarac, Florida; and

WHEREAS, Chapter 190, Florida Statutes, authorizes the District to construct, install, operate, and/or maintain systems and facilities for certain basic infrastructure, including, stormwater management system, a water distribution system, wastewater collection system, roadway improvement and open space improvements, including walking trails, parks, landscaping and entrance features (the “District Improvements”) as more fully described in the Engineer’s Report, dated June 5, 2024, amended and restated February 11, 2025, revised February 17, 2026 and updated on March 6, 2026, prepared by Caulfield & Wheeler, Inc. (the “Engineer”) and approved by the District (the “Engineer’s Report”); and

WHEREAS, in connection with the development of the District Improvements in accordance with the Engineer’s Report, which includes, but is not limited to, obtaining all necessary permits and approvals from local governments and agencies for the construction and/or operation of the District Improvements, the District is required, from time to time, to accept, convey and dedicate certain interests in real and personal property, including, but not limited to easements, plat dedications, deeds and bills of sale for the Improvements (the “Permits and Conveyances”); and

WHEREAS, the District is currently designing and constructing several components of the District Improvements, funded, in whole or in part, with proceeds from Series 2026 Bonds issued by the District and future series of Bond issuances by the District; and

WHEREAS, the District Board of Supervisors (the “Board”) acknowledges the significance of timely completing the various components of the District Improvements, along with approving and executing Permits and Conveyances, while ensuring that the appropriate Board approvals timely accompany those District actions requiring Board approval; and

WHEREAS, in order the better facilitate the continued design and construction activity and development for the District Improvements the Board finds it to be in the best interest of the District and the landowners within the District to authorize the Chair, or in the Chair's absence, the Vice-Chair of the Board to execute certain agreements, change orders, agreement amendments, and other related documents regarding the design and construction, permitting and conveyance and of those certain District Improvements funded with the proceeds of Bonds issued by the District, provided that the same have first been reviewed by District staff pursuant to the requirements of this Resolution; and

WHEREAS, the Board further desires to limit the time within which the Resolution shall be effective, so that the same can be reviewed by the Board prior to any extensions of authority granted pursuant to this Resolution.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WOODLANDS SECTION 9 COMMUNITY DEVELOPMENT DISTRICT, THAT:

SECTION 1. Recitals. The foregoing recitals are true and correct and are hereby ratified and confirmed by the Board.

SECTION 2. Authorization to Sign Documents.

A. Subject to the conditions set forth in Section 2.B., below, the Chair, or the Vice-Chair in the Chair's absence, of the Board is hereby authorized to execute agreements, change orders, agreement amendments, and other related documents regarding the design and construction of those District Improvements funded with the proceeds of Bonds issued by the District and as set forth in the Engineer's Report, amendments, and supplements thereof previously accepted by the Board in accordance with the issuance of the Series 2026 Bonds and future Bond issuances by the District.

B. No agreements, change orders, agreement amendments, and other related documents specifically pertaining to the design and construction of the District Improvements as described in Section 2.A., above, shall be executed by the Chair or Vice Chair unless the particular document to be executed has been (1) requested or deemed necessary by the District Engineer, (2) reviewed and approved by the District Manager and the District Engineer, (3) revised as to legal form by the District Counsel, (4) determined by both the District Manager and the District Engineer to be within the budget allocated for the particular Improvement as set forth in the corresponding and relevant Engineer's Report for the same, (5) that the amount to be paid for work completed under the agreement, amendment to agreement, or related document does not exceed \$ _____ or that the amount to be paid for work completed under the change order does not exceed \$ _____, and (6) the Chair, or Vice-Chair as the case may be, has received verification by email or other form of written communication from the District Manager that the conditions contained in this Section 2.B of Resolution No. 2026- [redacted] have been satisfied and the document instrument can be executed.

C. The Chair, or in the Chair's absence the Vice-Chair, is hereby authorized to sign, accept or execute Permits and Conveyances as defined herein. The Vice-Chair, Secretary, and Assistant Secretaries are hereby authorized to countersign any such Permits and Conveyances signed by the Chair or Vice-Chair, subject to the review set forth above in Section 2.B.(2) and (3).

D. Notwithstanding the above, this authority granted pursuant to this Resolution shall not be used to approve or execute any agreement, change order, agreement amendment, or other related document that would or could be construed as a means to avoid any legal requirements or competitive bidding or the procurement requirements that the District is subjected to pursuant to Florida law.

E. The Chair and the Vice Chair are not obligated to execute documents satisfying the conditions of this Resolution and may elect to have the agreement, change order, amendment to agreement, or related document brought to the District Board, at its next regular meeting or a special meeting, for its consideration.

SECTION 3. Any agreement, change order, amendment to agreement, or related document pertaining specifically to the District Improvements that has been executed by the Chair or Vice Chair of the District Board pursuant to the authority granted by this Resolution shall be reported to the Board of Supervisors at the following regularly scheduled meeting or special meeting of the Board of Supervisors. A copy of the instrument and any supporting documentation shall be provided with the agenda materials distributed to the Board for purposes of Board ratification. The failure to report or ratify an instrument executed pursuant to this section shall not have the effect, nor shall it be construed, to invalidate or void such an instrument.

SECTION 4. The proper District officials are hereby authorized and directed to take all steps necessary to effectuate the intent of this Resolution. The District Manager and the District Engineer shall be responsible to make sure that the reporting and ratification requirements of Section 3 of this Resolution are implemented for each and every agreement, change order, amendment to agreement, or related document executed pursuant to the authority set forth herein.

SECTION 5. All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 6. If any clause, section or other part or application of this Resolution is held by court of competent jurisdiction to be unconstitutional or invalid, in part or as applied, it shall not affect the validity of the remaining portions or applications of this Resolution.

SECTION 7. That this Resolution shall take effect immediately upon its adoption and shall remain effective for **one year** after initial adoption by the Board, at which time it shall sunset and be of no further effect unless otherwise extended by subsequent resolution adopted by the Board.

**PASSED AND ADOPTED BY THE BOARD OF SUPERVISORS OF THE
WOODLANDS SECTION 9 COMMUNITY DEVELOPMENT DISTRICT THIS ____
DAY OF _____, 2026.**

ATTEST:

**WOODLANDS SECTION 9
COMMUNITY DEVELOPMENT
DISTRICT**

Name: _____
Secretary/Assistant Secretary

Name: _____
Chair/Vice-Chair



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

March 16, 2026

Board of Supervisors
Woodlands Section 9 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 Woodlands Section 9 Community Development District, City of Tamarac, Florida ("the District") for the fiscal year ended September 30, 2025, with an option for four (4) additional annual renewals. 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 Woodlands Section 9 Community Development District as of and for the fiscal year ended September 30, 2025, with an option for four (4) additional annual renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

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.

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.

Other Services

We will assist in preparing the financial statements and related notes of the District 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*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

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. 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 designing, implementing 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 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.

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 relating 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@GMSFL.COM

This agreement provides for a contract period of one (1) year with the option of four (4) additional one-year renewals upon the written consent of both parties. Our fee for these services will not exceed \$2,800 for the September 30, 2025 audit, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued. The fees for the fiscal years 2026, 2027, 2028 and 2029 will not exceed \$2,900, \$3,000, \$3,100 and \$3,200, respectively, unless there is a change in activity by the District which results in additional audit work or if 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.

The District has the option to terminate this agreement with or without cause by providing 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 effective termination of this agreement, subject to whatever claims or off-sets 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 Woodlands Section 9 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,

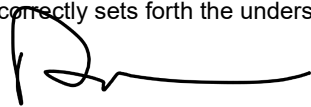
Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Woodlands Section 9 Community Development District.

By:  _____

Title: Treasurer

Date: 3/17/26



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

**INTERLOCAL AGREEMENT FOR UNIFORM COLLECTION OF
NON-AD VALOREM SPECIAL ASSESSMENTS**

THIS INTERLOCAL AGREEMENT (“Agreement”) made and entered into this 30th day of October, 2025, by and between the Woodlands Section 9 Community Development District (the “District”), a local unit of special purpose government, located in Broward County, Florida, whose mailing address is 5385 N. Nob Hill Road, Sunrise, Florida 33351 and the Honorable Abbey Ajayi, the state-constitution Tax Collector in and for the Broward County, a political subdivision of the State of Florida, whose address is 115 S. Andrews Avenue, A100, Fort Lauderdale, Florida 33301 (the “Tax Collector”)(collectively, District and Tax Collector referred to as the “Parties”).

SECTION I
Purpose

1. The District is authorized to impose and to levy, and by appropriate Resolution has expressed its intent to use the statutory uniform methodology form of collection of non-ad valorem special assessments (“Special Assessments”), pursuant to Sections 197.3631, 197.3632 and 197.3635, Florida Statutes, and other applicable provisions of constitutional and statutory law.

2. The purpose of this Agreement is to establish the terms and conditions under which the Tax Collector shall, pursuant to Section 197.3632, Florida Statutes, collect and enforce those certain non-ad valorem special assessments imposed and levied by District.

3. District acknowledges that the Tax Collector has no duty, authority or responsibility in the imposition and levy of any non-ad valorem special assessments,

including the Special Assessments, and that it is the sole responsibility and duty of the District to follow all procedural and substantive requirements for the imposition and levy of constitutionally lienable non-ad valorem special assessments, including the Special Assessments.

SECTION II
Term and Termination

1. The term of this Agreement shall commence upon execution, effective for 2025, and shall continue and extend uninterrupted from year-to-year, automatically renewed for successive periods not to exceed one (1) year each, unless the District shall inform the Tax Collector, as well as Property Appraiser and the Department of Revenue, by January 10th of that calendar year, that the District intends to discontinue to use the uniform methodology for such Special Assessments, by using Form DR-412 promulgated by the Florida Department of Revenue, as may be amended from time to time.

2. This Agreement may be terminated for cause by the aggrieved Party if the Party in breach has not corrected the breach within ten (10) days after receipt of written notice from the aggrieved Party identifying the breach.

SECTION III
Duties and Responsibilities of District

The District shall:

1. Reimburse the Tax Collector for the actual costs of collection of the non-ad valorem special assessments, which reimbursement amount will not exceed two (2%) percent of the amount of the Special Assessments collected and remitted pursuant to Section 197.3632(8)(c), Florida Statutes.

2. Reimburse the Tax Collector for necessary administrative costs for the

collection and enforcement of the Special Assessments by the Tax Collector under the uniform methodology, pursuant to Section 197.3632(2), Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code, to include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming.

3. Pay for or alternatively reimburse the Tax Collector for any separate tax bill (not the tax notice) necessitated by any subsequent inability of the Tax Collector to merge the non-ad valorem special assessment roll as certified pursuant to Section 197.3532(7), Florida Statutes, and Rule 12D-18.004(2) Florida Administrative Code.

4. Upon being billed timely, pay directly for necessary advertising relating to implementation of the uniform non-ad valorem special assessment law pursuant to Sections 197.3632 and 197.3635, Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code.

5. Timely certify the applicable non-ad valorem special assessment roll to the Tax Collector in accordance with the requirements of Section 197.3632(10), Florida Statutes, and Rule 12D-18.006, Florida Administrative Code.

6. To the extent provided by law, indemnify and hold harmless Tax Collector to the extent of any legal action which may be filed in local, state or federal courts or administrative agency against Tax Collector regarding the imposition, levy, roll preparation and certification of the Special Assessments.

SECTION IV
Duties of the Tax Collector

1. The Tax Collector shall take all actions legally required to collect the Special Assessments pursuant in accordance with Chapter 197, Florida Statutes.

2. The Tax Collector agrees to cooperate with the District in implementation of the uniform methodology for collecting the Special Assessments pursuant to and as limited by Sections 197.3632 and 197.3635, Florida Statutes.

3. If the Tax Collector discovers errors or omissions on such roll, Tax Collector may request that the District file a corrected roll or a correction of the amount of any special assessment. The District shall bear the cost of any such error or omission.

4. The Tax Collector hereby agrees to accept District [Resolution No. 2024-21](#) attached hereto and incorporated as part of this Agreement as **Exhibit A**, as required by Section 197.3632(3)(a), Florida Statutes.

5. The Tax Collector will place the Special Assessments on the tax notice and collect the Special Assessments pursuant to the uniform method of collection and applicable procedures set forth in Section 197.3632, Florida Statutes.

6. Tax Collector shall distribute to the District the Special Assessment revenues collection pursuant to this Agreement in substantial compliance with the provisions of Section 197.383, Florida Statutes.

SECTION VI **Miscellaneous**

1. Except to the extent sovereign immunity may be deemed waived by entering into the Agreement, nothing herein is intended to serve as a waiver of sovereign immunity by the Tax Collector or the District, nor shall anything included herein be construed as consent by the Tax Collector or the District to be sued by third parties in any matter arising out of this Agreement.

2. This Agreement constitutes the entire agreement between the parties with respect to the subject matter contained herein and may not be amended, modified or rescinded, except in writing and signed by the parties hereto.

3. Should any provision of this Agreement be declared to be invalid, the remaining provisions of this Agreement shall remain in full force and effect.

4. This Agreement shall be governed by the laws of the State of Florida.

5. This Agreement may be executed in multiple counterparts, each of which shall be deemed to be an original, but all of which together will constitute but one and the same instrument.

6. Written notice shall be given to the parties at the following address, or such other place or person as each of the parties shall designate by similar notice:

- a. As to Tax Collector: Hon. Abbey Ajayi
Broward County Tax Collector
115 S. Andrews Avenue, A100
Fort Lauderdale, FL 33301
- With a copy to: Timothy R. Qualls, Esq.
Young Qualls, P.A.
Post Office Drawer 1833
Tallahassee, FL 32302-1833
- b. As to District: District Manager
Woodlands Section 9 Community
Development District
5385 N. Nob Hill Road
Sunrise, FL 33351
c/o Jennifer McConnell
- With a copy to: Michael J. Pawelczyk, Esq.
Billing Cochran, P.A.
515 E. Las Olas Blvd., Suite 600
Fort Lauderdale, FL 33301

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals and such of them as are corporations have caused these presents to be signed by their duly authorized officers.

ATTEST:

BROWARD COUNTY TAX COLLECTOR

Signed by:
Nadia Alcide
AB861013910C447

Signature

Signed by:
Abbey Ajayi
AB861013910C447

Abbey Ajayi, Tax Collector

Nadia Alcide

Printed Name

11/5/2025

Date

ATTEST:

WOODLANDS SECTION 9 COMMUNITY DEVELOPMENT DISTRICT

DocuSigned by:
Paul Winkeljohn
7E743FF03E08419...

Signature

Signed by:
Lindsay Rayner Foster
6CC016ED89CA4B5...
NAME: Lindsay Rayner Foster
Title: Board member

Paul Winkeljohn

Printed Name

2025-10-30

Date

EXHIBIT A

RESOLUTION 2024-21

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WOODLANDS SECTION 9 COMMUNITY DEVELOPMENT DISTRICT EXPRESSING ITS INTENT TO UTILIZE THE UNIFORM METHOD OF LEVYING, COLLECTING AND ENFORCING NON AD VALOREM ASSESSMENTS WHICH HEREINAFTER MAY BE LEVIED BY THE DISTRICT IN ACCORDANCE WITH THE PROVISIONS OF SECTION 197.3632, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE:

WHEREAS, the Woodlands Section 9 Community Development District was established pursuant to the provisions of Chapter 190 Florida Statutes which authorizes the District to levy certain assessments which include benefit and maintenance assessments and further authorizes the Board to levy special assessments pursuant to Chapter 170 Florida Statutes for the acquisition, construction or reconstruction of assessable improvements authorized by Chapter 190 Florida Statutes; and

WHEREAS, the above referenced assessments are not considered to be ad valorem in nature and therefore, are subject to the provisions of Section 197.3632 Florida Statutes in which State of Florida through its legislature has provided a uniform method for the levying, collecting and enforcing such non ad valorem assessments; and

WHEREAS, pursuant to Section 197.3632 Florida Statutes the District has caused notice of a public hearing to be advertised weekly in a newspaper of general circulation within **Broward County** for four consecutive weeks preceding said hearing;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WOODLANDS SECTION 9 COMMUNITY DEVELOPMENT DISTRICT

1. The Woodlands Section 9 Community Development District upon conducting its public hearing as required by Section 197.3632 Florida Statutes hereby expresses its intent to use the uniform method of collecting its benefit and maintenance assessments or such other assessments imposed by the District as provided in Chapter 170 and 190 Florida Statutes each of which are non ad valorem assessments which may be levied annually by the District pursuant to the provisions of Chapter 190 Florida Statutes for the purpose of paying principal and interest on its bonded indebtedness and the cost of operating and maintaining its assessable improvements within the boundaries of the District as described in the attached legal description which is made a

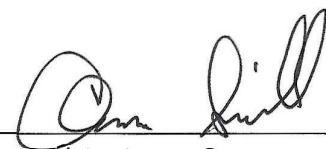
part of the Resolution as Exhibit "A". Said assessments and the District's use of the uniform method of collecting its non ad valorem assessment(s) may continue for more than one year.

2. This Resolution shall become effective upon its passage and the District's Secretary is authorized to provide the Property Appraiser and Tax Collector of Broward County and the Department of Revenue of the State of Florida with a copy of this Resolution on or before **January 10, 2025**.

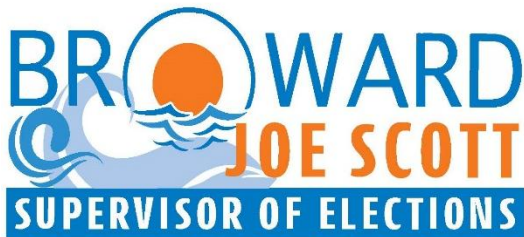
PASSED AND ADOPTED THIS 13TH DAY OF AUGUST 2024.



Chairman/ Vice Chairman



Secretary / Assistant Secretary



Joe Scott, Supervisor of Elections
 4650 NW 21st Avenue
 Fort Lauderdale, FL 33309
 (954) 357-VOTE • BrowardVotes.gov

MEMORADUM

To: Jennifer McConnell
 Governmental Management Services

From: Patricia Santiago
 Administration Director

Date: April 16, 2026

Subject: Number of Registered Voters Request

Pursuant to your request, please be advised that the number of registered voters as of April 15, 2026, in the Special Districts/Community Development Districts (CDDs) requested is as follows:

Special District/CDD	# of Registered Voters
Academic Village Community Development District	87
Bahia Mar Community Development District	10
Botaniko Community Development District	128
Coral Bay Community Development District	2,270
Cypress Cove Community Development District	434
Griffin Lakes Community Development District	655
Hollywood Beach 1 Community Development District	0
Mainstreet at Coconut Creek Community Development District	0
Metropica Community Development District	157
Oakridge Community Development District	1,290
Orchid Grove Community Development District	717
Sabal Palm Community Development District	1,455
Shotgun Road Community Development District	0
Solterra Community Development District	0
Turtle Run Community Development District	3,140
Woodlands at Section 9 Community Development District	0

We hope this information has been of assistance to you.

Woodlands Section 9

Community Development District

Funding Request #13
May 12, 2026

PAYEE		GENERAL FUND	
1	Billing, Cochran, Lyles, Mauro & Ramsey, PA		
	Inv# 197467 - General Counsel (Feb 2026)	\$	660.00
	Inv# 198080 - General Counsel (Mar 2026)	\$	2,514.00
2	GMS-South Florida, LLC		
	Inv# 26 - Management Fees & Expenses (Mar 2026)	\$	3,166.66
	Inv# 28- Management Fees & Expenses (Apr 2026)	\$	3,166.66
	Inv# 29 - Management Fees & Expenses (May 2026)	\$	3,356.11
TOTAL		\$	12,863.43

Please make check payable to:

Woodlands Section 9 Community Development District
5385 N Nob Hill Road
Sunrise, FL 33351

Woodlands Section 9
Community Development District

Unaudited Financial Reporting
April 30, 2026



Table of Contents

1	<hr/>	<u>Balance Sheet</u>
2-3	<hr/>	<u>General Fund</u>
4	<hr/>	<u>Month to Month</u>

Woodlands Section 9
Community Development District
Combined Balance Sheet
April 30, 2026

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Project Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash:				
Operating Account	\$ 4,057	\$ -	\$ -	\$ 4,057
Due from Developer	21,758	-		21,758
Investments:				
Series 2026				
Reserve	-	\$ 2,685,085	-	2,685,085
Cap Interest	-	1,330,555	-	1,330,555
Construction	-	-	33,133,812	33,133,812
Cost of Issuance	-	-	78	78
Total Assets	\$ 25,815	\$ 4,019,241	\$ 33,133,890	\$ 37,178,946
Liabilities:				
Accounts Payable	\$ 21,758	\$ -	\$ -	\$ 21,758
Total Liabilities	\$ 21,758	\$ -	\$ -	\$ 21,758
Fund Balance:				
Restricted for:				
Debt Service	\$ -	\$ 4,019,241	\$ -	\$ 4,019,241
Capital Project	-	-	33,133,852	33,133,852
Assigned for:				
Reserves	26,000	-	-	26,000
Unassigned	(21,943)	-	-	(21,943)
Total Fund Balances	\$ 4,057	\$ 4,019,241	\$ 33,133,852	\$ 37,157,150
Total Liabilities & Fund Balance	\$ 25,815	\$ 4,019,241	\$ 33,133,852	\$ 37,178,907

Woodlands Section 9
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending April 30, 2026

	Adopted Budget	Prorated Budget Thru 04/30/26	Actual Thru 04/30/26	Variance
Revenues:				
Developer Contributions	\$ 1,145,225	\$ 668,048	\$ 30,099	\$ (637,949)
Total Revenues	\$ 1,145,225	\$ 668,048	\$ 30,099	\$ (637,949)
Expenditures:				
<u>General & Administrative:</u>				
Engineering	\$ 10,000	\$ 5,833	\$ -	\$ 5,833
Attorney	12,000	7,000	6,014	986
Annual Audit	5,000	2,917	-	2,917
Assessment Administration	2,500	1,458	-	1,458
Arbitrage Rebate	550	321	-	321
Dissemination Agent	2,500	1,458	-	1,458
Trustee Fees	5,000	2,917	-	2,917
Management Fees	36,000	21,000	21,000	-
Information Technology	1,000	583	583	0
Website Maintenance	1,000	583	583	0
Telephone	200	117	-	117
Postage & Delivery	750	438	2	435
Insurance General Liability	6,500	6,500	5,000	1,500
Printing & Binding	1,000	583	-	583
Legal Advertising	2,000	1,167	408	759
Other Current Charges	750	438	406	32
Dues, Licenses & Subscriptions	175	175	175	-
Contingency	1,000	583	-	583
Total General & Administrative	\$ 87,925	\$ 54,071	\$ 34,172	\$ 19,899

Woodlands Section 9
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending April 30, 2026

	Adopted Budget	Prorated Budget Thru 04/30/26	Actual Thru 04/30/26	Variance
<u>Operations & Maintenance</u>				
Field Expenditures				
Field Management Fees	\$ 63,000	\$ 36,750	\$ -	\$ 36,750
Security	111,000	64,750	-	64,750
Fire and Security System Monitoring	500	292	-	292
Telephone	10,800	6,300	-	6,300
Water and Sewer	19,000	11,083	-	11,083
Electric	105,000	61,250	-	61,250
Pest Control	12,000	7,000	-	7,000
Other Maintenance	10,000	5,833	-	5,833
Irrigation Pumps Maintenance	30,000	17,500	-	17,500
Community Landscape Maintenance	336,000	196,000	-	196,000
Field Mowing Services for Open Spaces	108,000	63,000	-	63,000
Annuals Rotations	10,000	5,833	-	5,833
Fertilization	38,000	22,167	-	22,167
Pruning/Trimming/Clean Up/Tree Removals	22,000	12,833	-	12,833
Lake Maintenance	42,000	24,500	-	24,500
Fountain Maintenance	14,000	8,167	-	8,167
Drainage Maintenance	26,000	15,167	-	15,167
Road Maintenance	20,000	11,667	-	11,667
Pressure Cleaning	36,000	21,000	-	21,000
Electrical Repair	28,000	16,333	-	16,333
Gate Repairs	16,000	9,333	-	9,333
Subtotal Field Expenditures	\$ 1,057,300	\$ 616,758	\$ -	\$ 616,758
Total Operations & Maintenance	\$ 1,057,300	\$ 616,758	\$ -	\$ 616,758
Total Expenditures	\$ 1,145,225	\$ 670,829	\$ 34,172	\$ 636,657
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ (2,781)	\$ (4,073)	\$ (1,291)
Net Change in Fund Balance	\$ -	\$ (2,781)	\$ (4,073)	\$ (1,291)
Fund Balance - Beginning	\$ -		\$ 8,130	
Fund Balance - Ending	\$ -		\$ 4,057	

Woodlands Section 9

Community Development District

Debt Service Fund Series 2026

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2026

	Adopted	Prorated Budget	Actual	Variance
	Budget	Thru 04/30/26	Thru 04/30/26	
Revenues:				
Interest	\$ -	\$ -	\$ 5,382	\$ 5,382
Total Revenues	\$ -	\$ -	\$ 5,382	\$ 5,382
Expenditures:				
Interest - 5/1	\$ -	\$ -	\$ -	\$ -
Principal - 5/1	-	-	-	-
Interest - 11/1	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 5,382	\$ 5,382
Other Financing Sources/(Uses):				
Bond Proceeds	\$ -	\$ -	\$ 4,013,858	\$ 4,013,858
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 4,013,858	\$ 4,013,858
Net Change in Fund Balance	\$ -	\$ -	\$ 4,019,241	\$ 4,019,241
Fund Balance - Beginning	\$ -		\$ -	
Fund Balance - Ending	\$ -		\$ 4,019,241	

Woodlands Section 9
Community Development District
Capital Projects Fund Series

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending April 30, 2026

	Adopted Budget	Prorated Budget Thru 04/30/26	Actual Thru 04/30/26	Variance
Revenues				
Interest	\$ -	\$ -	\$ 44,371	\$ 44,371
Total Revenues	\$ -	\$ -	\$ 44,371	\$ 44,371
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Cost of Issuance	-	-	1,016,660	(1,016,660)
Total Expenditures	\$ -	\$ -	\$ 1,016,660	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (972,290)	
Other Financing Sources/(Uses)				
Bond Proceeds	\$ -	\$ -	\$ 34,106,142	\$ 34,106,142
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 34,106,142	\$ 34,106,142
Net Change in Fund Balance	\$ -	\$ -	\$ 33,133,852	
Fund Balance - Beginning			\$ -	
Fund Balance - Ending	\$ -	\$ -	\$ 33,133,852	

Woodlands Section 9
Community Development District
 Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Developer Contributions	\$ -	\$ -	\$ 12,145	\$ 8,447	\$ 3,827	\$ 5,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,099
Total Revenues	\$ -	\$ -	\$ 12,145	\$ 8,447	\$ 3,827	\$ 5,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,099
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PR-FICA	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-
Attorney	500	1,000	840	500	660	2,514	-	-	-	-	-	-	6,014
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Assessment Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Arbitrage Rebate	-	-	-	-	-	-	-	-	-	-	-	-	-
Dissemination Agent	-	-	-	-	-	-	-	-	-	-	-	-	-
Trustee Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Management Fees	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-	-	-	-	-	21,000
Information Technology	83	83	83	83	83	83	83	-	-	-	-	-	583
Website Maintenance	83	83	83	83	83	83	83	-	-	-	-	-	583
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage & Delivery	-	1	-	1	-	-	-	-	-	-	-	-	2
Insurance General Liability	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000
Printing & Binding	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal Advertising	-	-	135	273	-	-	-	-	-	-	-	-	408
Other Current Charges	55	54	58	60	59	60	60	-	-	-	-	-	406
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General & Administrative	\$ 8,897	\$ 4,222	\$ 4,200	\$ 4,000	\$ 3,886	\$ 5,741	\$ 3,227	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,172
Operations & Maintenance													
Field Expenditures													
Field Management Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Security	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire and Security System Monitoring	-	-	-	-	-	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Water and Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric	-	-	-	-	-	-	-	-	-	-	-	-	-
Pest Control	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrigation Pumps Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Landscape Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Field Mowing Services for Open Spaces	-	-	-	-	-	-	-	-	-	-	-	-	-
Annuals Rotations	-	-	-	-	-	-	-	-	-	-	-	-	-
Fertilization	-	-	-	-	-	-	-	-	-	-	-	-	-
Pruning/Trimming/Clean Up/Tree Removals	-	-	-	-	-	-	-	-	-	-	-	-	-
Lake Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Fountain Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Drainage Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Pressure Cleaning	-	-	-	-	-	-	-	-	-	-	-	-	-
Electrical Repair	-	-	-	-	-	-	-	-	-	-	-	-	-
Gate Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operations & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 8,897	\$ 4,222	\$ 4,200	\$ 4,000	\$ 3,886	\$ 5,741	\$ 3,227	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,172
Excess (Deficiency) of Revenues over Expenditures	\$ (8,897)	\$ (4,222)	\$ 7,945	\$ 4,447	\$ (59)	\$ (60)	\$ (3,227)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,073)
Net Change in Fund Balance	\$ (8,897)	\$ (4,222)	\$ 7,945	\$ 4,447	\$ (59)	\$ (60)	\$ (3,227)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,073)

Woodlands Section 9

Community Development District

Long Term Debt Report

Series 2026 Special Assessment Bonds		
Term 1		
Interest Rate:	4.25%	
Maturity Date:	5/1/2031	
Par Value:	\$3,000,000	
Term 2		
Interest Rate:	4.50%	
Maturity Date:	5/1/2036	
Par Value:	\$3,730,000	
Term 3		
Interest Rate:	5.70%	
Maturity Date:	5/1/2046	
Par Value:	\$11,215,000	
Term 4		
Interest Rate:	6.00%	
Maturity Date:	5/1/1956	
Par Value:	\$20,175,000	
Reserve Fund Definition	Maximum Annual Debt Service w Release	
Reserve Fund Requirement	\$ 2,685,085	
Bonds Outstanding	3/18/26	\$38,120,000
Current Bonds Outstanding		\$38,120,000