Golden Gem
Community Development District

Agenda

October 14, 2026

AGENDA

Golden Gem
Community Development District

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

October 7, 2026

Board of Supervisors
Golden Gem Community
Development District

Dear Board Members:

The meeting of the Board of Supervisors of the Golden Gem Community Development District will be held **Wednesday, October 14, 2026 at 10:30 a.m. at the offices of GMS-CF, 219 E. Livingston Street, Orlando, Florida.** Following is the advance agenda for the regular meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the August 12, 2026 Meeting
4. Authorization to Issue RFP for Wyld Haven Drive Phase 1 and 2 Road Improvements
5. Consideration of Resolution 2027-01 Adopting a Supplemental Engineer's Report
6. Ratification of Series 2024 Requisition #67 - #70
7. Ratification of Non-Ad Valorem Assessment Administration Agreement with Orange County Property Appraiser
8. Staff Reports
    A. Attorney
    B. Engineer
    C. District Manager's Report
        i. Approval of Check Registers
        ii. Balance Sheet and Income Statement
    D. Field Manager's Report
9. Other Business
10. Supervisor's Requests
11. Adjournment

The balance of the agenda will be discussed at the meeting. In the meantime, if you should have any questions, please contact me.

Sincerely,

George S. Flint

George S. Flint
District Manager

Cc: Alyssa Willson, District Counsel
Mackenzie Cerjan, District Engineer

Enclosures

MINUTES

MINUTES OF MEETING
GOLDEN GEM
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Golden Gem Community Development District was held Wednesday, August 12, 2026 at 10:30 a.m. at the Offices of GMS-CF, 219 E. Livingston Street, Orlando, Florida.

Present and constituting a quorum were:

H.M. Ridgely, III	Vice Chairman
George Hamner, Jr.	Assistant Secretary
Taylor Edwards *by phone*	Assistant Secretary
Duane "Rocky" Owen	Assistant Secretary

Also present were:

George Flint	District Manager
Alyssa Wilson *by phone*	District Counsel
Mackenzie Cerjan *by phone*	District Engineer
Jarett Wright	Field Manager
Robert Szozda	GMS

FIRST ORDER OF BUSINESS **Roll Call**

Mr. Flint called the meeting to order and called the roll. Three Board members were present in person constituting a quorum and one Board member joined by phone.

SECOND ORDER OF BUSINESS **Public Comment Period**

Mr. Flint stated that no members of the public were present.

THIRD ORDER OF BUSINESS **Approval of Minutes of the July 8, 2026 Meeting**

Mr. Flint presented the minutes of the July 8, 2026, Board of Supervisors meeting and asked for any questions, comments, or corrections. Supervisor Ridgely corrected the spelling of his name, which should be e-l-y rather than l-e-y.

On MOTION by Mr. Ridgely, III, seconded by Mr. Hamner, Jr., with all in favor, the Minutes of the April 8, 2026 Board of Supervisor Meeting, were approved as amended.

FOURTH ORDER OF BUSINESS New Business Items

A. Consideration of Landscape Easement Agreement with Kelly Park VB Development, LLC and The City of Apopka, Florida

Ms. Wilson reviewed the landscape easement agreement with Kelly Park VB Development, LLC and the City of Apopka, Florida for the Board to consider. She explained that the revised landscape easement agreement incorporates city comments concerning the removal and restoration of landscaping within the easement area and insurance requirements for contractors. Because required right-of-way landscaping is located on private property, the easement is necessary for the District to own and maintain the improvements. The revised agreement remains under city review, and approval in substantial form was requested to allow the agreement to proceed.

On MOTION by Mr. Hamner, Jr., seconded by Mr. Ridgely, III, with all in favor, the Landscape Easement Agreement with Kelly Park VB Development, LLC and The City of Apopka, Florida, was approved in substantial form.

B. Consideration of Agreement with Kimley-Horn and Associates, Inc. for Services Related to Yonder Park Conceptual Design

Ms. Cerjan presented a proposed work authorization with Kimley-Horn and Associates, Inc. for conceptual and schematic design services for Phase I improvements to Yonder Park, an approximately 12.5-acre preserved tree area. The initial phase will primarily focus on developing a trail system, with potential amenities such as signage, benches, and a natural-material parking area. Specific park features have not yet been finalized and will be determined during the design process. The work authorization includes design development, permitting, and limited construction-phase services, as well as a 50-hour contingency task for unforeseen additional work, which would only be used upon specific authorization. The costs are anticipated to be paid from the construction account, with the Engineer's Report to be amended to include the design costs and future capital costs associated with construction of the park. Ms. Cerjan explained that the design phase would be followed by procurement of a construction manager through the applicable public procurement process. The District Engineer and development team are also working on an amendment to the Phase I project to make eligible costs available for funding from bond proceeds.

> On MOTION by Mr. Hamner, Jr., seconded by Mr. Ridgely, III, with all in favor, the Agreement with Kimley-Horn and Associates, Inc. for Services Related to Yonder Park Conceptual Design, was approved.

C. Consideration of Resolution 2026-09 Re-Setting the Public Hearing to Adopt Updated Rules of Procedure

Mr. Flint presented Resolution 2026-09 for the Board to consider. He explained that the previously scheduled September rule hearing could not proceed because the required 35-day notice was not published. Since the proposed amendments to the Rules of Procedure are not urgent and the District is already complying with the new statutory notice requirements, staff recommended rescheduling the hearing. The Board agreed to reschedule the rule hearing to April 13, 2027, at 10:30 a.m.

> On MOTION by Mr. Ridgely, III, seconded by Mr. Hamner, Jr., with all in favor, Resolution 2026-09 Re-Setting the Public Hearing to Adopt Updated Rules of Procedure on April 13, 2027, at 10:30 a.m., was approved.

FIFTH ORDER OF BUSINESS Ratification Items

A. Series 2024 Requisitions #65 – #66

Mr. Flint stated Item 5 was the ratification of Requisitions # 65 and #66, which had been signed by the District Engineer and Mr. Flint on behalf of the District, transmitted to the Trustee, and paid. Board ratification was requested.

> On MOTION by Mr. Hamner, Jr., seconded by Mr. Owen, with all in favor, the Series 2024 Requisitions #65 – #66, were ratified.

TENTH ORDER OF BUSINESS Staff Reports

A. Attorney

There being nothing to report, next item followed.

B. Engineer

Ms. Cerjan provided updates on ongoing and upcoming projects. The Sadler and Effie roadways received certificates of acceptance from the City. The cell tower located within the stormwater tract near Sadler received its site permit and is proceeding toward a building permit and pre-construction meeting. Foundations are expected to begin soon for the Lot 8 multifamily project. The expansion of the Swim 2 pond, located near 429 and Kelly Park Road, has been

permitted and is anticipated to begin in the fall in conjunction with adjacent roadway construction. The Engineer also recommended adding an item to the next meeting to discuss potential amenitization of the stormwater ponds, including walking trails, dog park/hybrid spaces, and related liability and access considerations. The Engineer will prepare a brief write-up with photographs for the Board's consideration.

C. District Manager's Report

i. Approval of Check Register

Mr. Flint presented the check register from July 2, 2026 through August 4, 2026 for a total of $17,153.14. There were no questions or discussion on the check register.

On MOTION by Mr. Ridgely, III, seconded by Mr. Hamner, Jr., with all in favor, the Check Register, was approved.

ii. Balance Sheet and Income Statement

Mr. Flint reviewed the unaudited financial statements through the end of July, noting that no Board action was required. A Board member questioned why trustee fees exceeded the budgeted amount. Mr. Flint explained that timing related to bond issuance and budget adoption could affect the amount and agreed to review the higher-than-expected expense.

D. Field Manager's Report

Mr. Wright reported that landscape maintenance is ongoing, including bi-monthly disking throughout the summer to control vegetation and maintain site appearance. Overall site conditions are good. He noted that several end caps currently landscaped with rose bushes may require replacement in the future, as the bushes have not performed well long-term. Potential replacement landscaping options are being considered and will be presented to the Board at a future meeting. No Board action was requested.

SEVENTH ORDER OF BUSINESS Other Business

There being no comments, the next item followed.

EIGHTH ORDER OF BUSINESS Supervisor's Requests

Mr. Flint asked for any Supervisors requests. Hearing no requests, the next item followed.

NINTH ORDER OF BUSINESS **Adjournment**

On MOTION by Mr. Ridgely, III, seconded by Mr. Hamner, Jr., with all in favor, the meeting was adjourned.

_____ _____

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION IV

GOLDEN GEM COMMUNITY DEVELOPMENT DISTRICT

Request for Proposal for
Wyld Haven Drive Phase 1 and Phase 2 Roadway Project

Notice is hereby given that the Golden Gem Community Development District ("District") will receive proposals for the following District project:

Wyld Haven Drive Phase 1 and Phase 2 Roadway Project

The contract will require contractors to provide for the construction, labor, materials and equipment necessary to construct and install certain master infrastructure improvements relative to the Wyld Haven Drive Phase 1 and Phase 2 Roadway project, including associated earthwork, stormwater/drainage improvements, water and wastewater systems, roadways, undergrounding/streetlighting, and landscaping, hardscaping and irrigation improvements, and any other associated scopes necessary to complete such improvements, as more particularly described in the Project Manual and in accordance with the plans and specifications. By submitting a proposal, Proposers understand and agree that the project shall be completed within _____ (____) calendar days of issuance of the Notice to Proceed.

All Work shall be performed in accordance with the Florida Department of Transportation's "Standard Specifications for Road and Bridge Construction," 2026 Edition, City of Apopka Design and Construction Manual and all applicable standards and details, in addition to any and all requirements included in the Project Manual and in accordance with the plans and specifications.

The Project Manual, consisting of the proposal package, contract, proposal form, plans, and other materials, will be available for public inspection and may be obtained beginning **November 2, 2026 at 12:00 p.m.** from _____.

Proposals will be evaluated in accordance with the criteria included in the Project Manual. **The District reserves the right to reject any and all proposals, make modifications to the work, award the contract in whole or in part with or without cause, provide for the delivery of the project in phases, and waive minor or technical irregularities in any Proposal, as it deems appropriate, if it determines in its discretion that it is in the District's best interests to do so.** Any protest of the Project Manual, including, but not limited to the terms and specifications must be filed with the District within 72 hours of pickup of the Project Manual, together with a protest bond in a form acceptable to the District and in the amount of $10,000.00. Filing will be perfected and deemed to have occurred upon receipt by the District Manager, Governmental Management Services, LLC, 219 East Livingston Street, Orlando, Florida 32801. In the event the protest is successful, the protest bond shall be refunded to the protestor. In the event the protest is unsuccessful, the protest bond shall be applied towards the District's costs, expenses and attorneys' fees associated with hearing and defending the protest. Failure to timely file a protest will result in a waiver of proceedings under Chapter 190, Florida Statutes, and other law.

Firms desiring to provide construction services for the referenced project must submit one (1) original and one (1) electronic copy of the required proposal no later than _____ **.m. on December 1, 2026** to the offices of Governmental Management Services, LLC, 219 East Livingston Street, Orlando, Florida 32801, (407) 841-5524. The District will conduct a special public meeting at the offices of the District Manager, Governmental Management Services, LLC, 219 East Livingston Street, Orlando, Florida 32801, at such time to publicly open the proposals. No official action will be taken at the meeting. The meeting is open to the public and will be conducted in accordance with the provisions of Florida law including but not limited to Chapter 190, Florida Statutes. A copy of the agenda for the meeting may be obtained from the District Manager. The meeting may be continued in progress without additional notice to a time, date, and location stated on the record. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting is asked to advise the District Office at least forty-eight (48) hours before the meeting by contacting Governmental Management Services, LLC, the District Manager, at (407) 841-5524. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770, who can aid you in contacting the District Office.

Proposals shall be in the form provided in the Project Manual and submitted in a sealed envelope pursuant to the Instructions to Proposers. The District reserves the right to return unopened to the Proposer any proposals received after the time and date stipulated above. Each proposal shall remain binding for a minimum of one hundred and twenty (120) days after the proposal opening.

The successful Proposer will be required upon award to furnish a payment and performance bond for one hundred percent (100%) of the value of the contract, with a Surety acceptable to the District, in accordance with section 255.05, Florida Statutes.

All questions regarding the Project Manual or this project shall be directed in writing only to the District's Engineer, Mackenzie Cerjan at mackenzie.cerjan@kimley-horn.com, and to District Counsel, Alyssa Willson at alyssa.willson@kutakrock.com, by _____**, 2026 at 5:00 P.M.** No phone inquiries please.

Golden Gem Community Development District
Request for Proposals – Wyld Haven Drive Phase 1 and Phase 2 Roadway
Evaluation Criteria

1. Personnel. (10 Points)

   (E.g., geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel, including the project manager and field supervisor; present ability to appropriately staff and manage this project; evaluation of existing work load; proposed staffing levels, etc.)

2. Proposer's Experience. (20 Points)

   (E.g., past record and experience of the respondent with Golden Gem CDD; past record and experience in similar projects and with other CDD's and units of government; volume of work previously performed by the firm; character, integrity, reputation, of respondent, etc.)

3. Understanding of Scope of Work. (10 Points)

   Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. Financial Capability. (10 Points)

   Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity, necessary to complete the services required.

5. Price. (25 Total Points)

   Points available for price will be allocated as follows:

   15 Points will be awarded to the Proposer submitting the lowest cost proposal , (i.e., the summation of the unit price extensions using quantity estimates provided, the allowances shown, plus the proposal contractor's fee) for completing the work. All other proposals will receive a percentage of this amount based upon the difference between the Proposer's bid and the low bid.

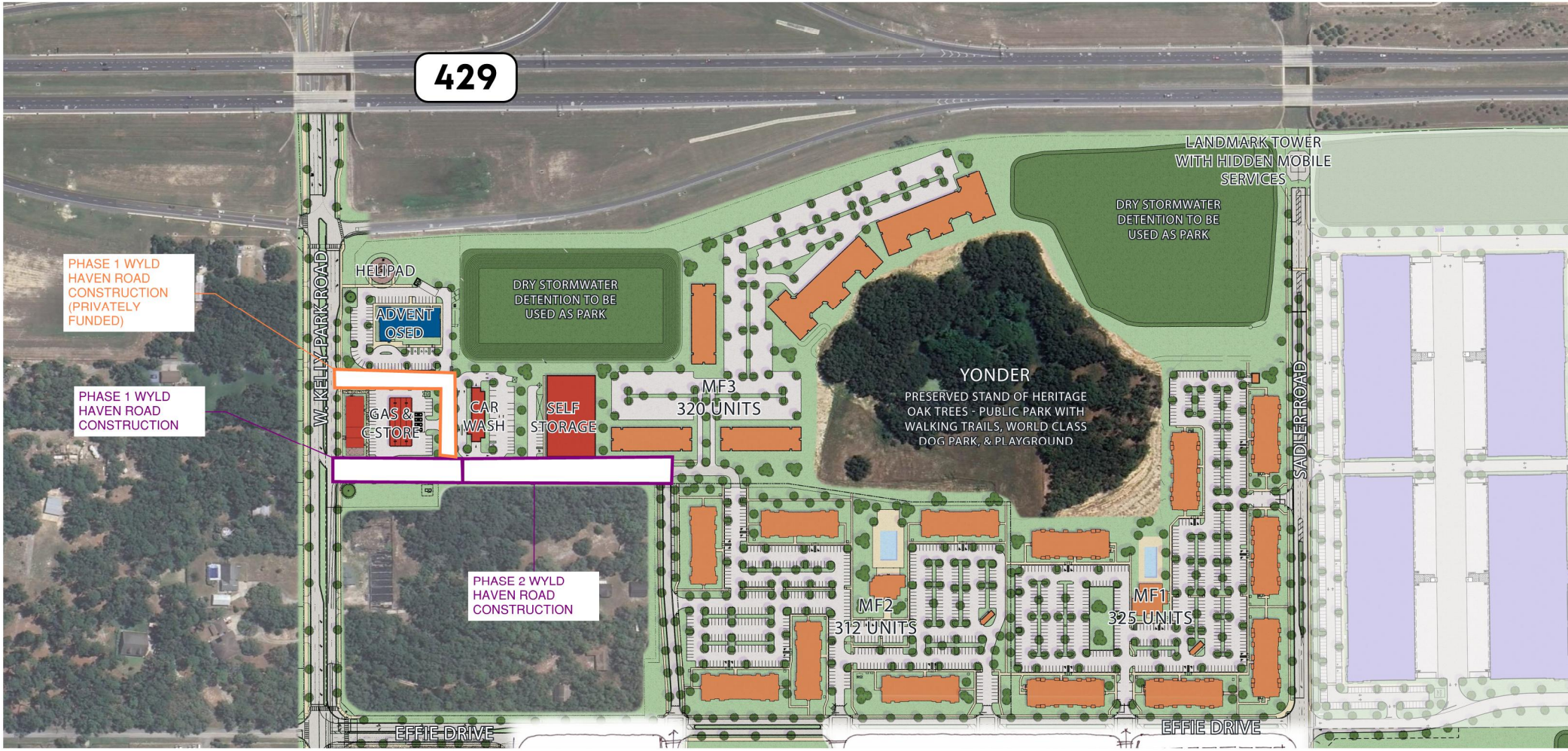
   10 Points are allocated for the reasonableness of unit prices and balance of bid.

6. Schedule. (25 Points)

   Points available for schedule will be allocated as follows:

   15 Points will be awarded to the Proposer submitting the proposal with the most expedited construction schedule (i.e., the fewest number of days) for completing the work. All other proposals will receive a percentage of this amount based upon the difference between the Proposer's timeline and the most expedited construction schedule.

   10 Points will be allocated based on the Proposer's ability to credibly complete the project within the Proposer's schedule without a premium cost for accelerated work and demonstrate on-time performance. These points will also take into account the demonstration of Proposer's understanding (through presentation in the proposal of a milestone schedule) of how to meet the required substantial and final completion dates and the delivery approach outlined in the Project Manual.


429
PHASE 1 WYLD HAVEN ROAD CONSTRUCTION (PRIVATELY FUNDED)
PHASE 1 WYLD HAVEN ROAD CONSTRUCTION
PHASE 2 WYLD HAVEN ROAD CONSTRUCTION
W. KELLY PARK ROAD
HELIPAD
ADVENT OSED
DRY STORMWATER DETENTION TO BE USED AS PARK
GAS & C-STORE
CAR WASH
SELF STORAGE
MF3 320 UNITS
LANDMARK TOWER WITH HIDDEN MOBILE SERVICES
DRY STORMWATER DETENTION TO BE USED AS PARK
YONDER
PRESERVED STAND OF HERITAGE OAK TREES - PUBLIC PARK WITH WALKING TRAILS, WORLD CLASS DOG PARK, & PLAYGROUND
SADLER ROAD
MF2 312 UNITS
MF1 325 UNITS
EFFIE DRIVE
EFFIE DRIVE

SECTION V

RESOLUTION 2027-01

RESOLUTION SUPPLEMENTING THE SUPPLEMENTAL ASSESSMENT RESOLUTION, SERIES 2024

A RESOLUTION MAKING CERTAIN FINDINGS; SUPPLEMENTING RESOLUTION 2024-36, AND ADOPTING A SUPPEMENTAL ENGINEER'S REPORT; AND PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, the Golden Gem Community Development District ("**District**") is a local unit of special purpose government established pursuant to Chapter 190, *Florida Statues* ("**Act**"); and

WHEREAS, on June 12, 2024, the District's Board of Supervisors ("**Board**") adopted Resolution 2024-36 levying special assessments securing the Series 2024 Bonds ("**Series 2024 Assessment Resolution**"); and

WHEREAS, the Board now desires to supplement the Series 2024 Assessment Resolution and incorporate an addendum to the *Engineer's Report of Infrastructure Improvements,* dated February 2024 and the *Addendum - Engineer's Report of Infrastructure Improvements,* dated April 22, 2024, updating the scope of the Phase 1 project.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GOLDEN GEM COMMUNITY DEVELOPMENT DISTRICT AS FOLLOWS:

1. INCORPORATION OF RECITALS. All of the above representations, findings and determinations contained above are recognized as true and accurate and are expressly incorporated into this Resolution.

2. AUTHORITY FOR THIS RESOLUTION. This Resolution is adopted pursuant to the provisions of Florida law, including the Act and Chapters 170 and 197, *Florida Statutes*, and the Series 2024 Assessment Resolution.

3. CONFLICTS. This Resolution is intended to amend, in part, the Series 2024 Assessment Resolution which remains in full force and effect except as otherwise provided herein. All terms of the Series 2024 Assessment Resolution that are supplemented by this Resolution apply as if those terms are fully set forth herein.

4. SUPPLEMENTING RESOLUTION 2024-36. The Series 2024 Assessment Resolution is hereby supplemented with the *Addendum No. 2 - Engineer's Report of Infrastructure Improvements,* dated September 3, 2026, attached to this Resolution as **Exhibit A**.

5. SEVERABILITY. If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of

this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

6. EFFECTIVE DATE. This Resolution shall become effective upon its adoption.

APPROVED and **ADOPTED**, this 14th day of October 2026.

ATTEST:	**GOLDEN GEM COMMUNITY DEVELOPMENT DISTRICT**
_____	_____
Secretary / Assistant Secretary	Chairperson, Board of Supervisors

Exhibit A: *Addendum No. 2 - Engineer's Report of Infrastructure Improvements,* dated September 3, 2026

Exhibit A

Addendum No. 2 - Engineer's Report of Infrastructure Improvements, dated September 3, 2026

Kimley»Horn

September 3, 2026

Golden Gem Community Development District
City of Apopka
Orange County, Florida

RE: Addendum No. 2 – Engineer's Report of Infrastructure Improvements

This addendum serves to update the table describing the phased funding plan. This table is covered in section 6 (Estimate of Total Capital Improvements Combined) of the original Engineer's Report of Infrastructure Improvements dated February 2024 and later modified by Addendum No. 1 dated April 22, 2024. The Total CIP remains unchanged; however, adjustments were made to the phase allocations and individual infrastructure cost categories. Please refer to the table below for the revised phased funding plan.

Infrastructure	Phase 1 Project	Future Phases Project	Total CIP
Mass Grading For Stormwater and Rights Of Way	$636,388	$0	$636,388
Stormwater Infrastructure	$1,247,434	$0	$1,247,434
Entry Features, Decorative Features	$0	$9,900,000	$9,900,000
Village Center	$0	$15,000,000	$15,000,000
Large Park & Open Spaces	$1,500,000	$2,900,000	$4,400,000
Land Acquisition	$6,332,132	$0	$6,332,132
Pioneering Agreement	$6,750,000	$0	$6,750,000
Effie Road and Sadler Road	$9,639,227	$0	$9,639,227
Interior Roads	$4,750,000	$5,425,000	$10,175,000
Design, Professional Fees, and Contingency	$1,354,918	$2,060,458	$3,415,376
Total	**$32,210,100**	**$35,285,458**	**$67,495,558**

If you have any questions, please contact me at (772) 794-4132 or mackenzie.cerjan@kimley-horn.com.

Sincerely,
KIMLEY-HORN AND ASSOCIATES, INC.

MACKENZIE CERJAN LICENSE No. 90545 STATE OF FLORIDA PROFESSIONAL ENGINEER

THIS ITEM HAS BEEN DIGITALLY SIGNED AND SEALED BY MACKENZIE CERJAN, P.E., ON THE DATE ADJACENT TO THE SEAL.

THE SIGNATURE MUST BE VERIFIED ON ANY ELECTRONIC COPIES.

09/03/2026

Mackenzie Cerjan, P.E.
Associate

SECTION VI

REQUISITION

The undersigned, an Authorized Officer of Golden Gem Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture between the District and U.S. Bank Trust Company, National Association, Fort Lauderdale, Florida, as trustee (the "Trustee"), dated as of June 1, 2024 (the "Master Indenture"), as amended and supplemented by the First Supplemental Trust Indenture between the District and the Trustee, dated as of June 1, 2024 (the Master Indenture as amended and supplemented is hereinafter referred to as the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

(A) Requisition Number: 67

(B) Name of Payee: Kutak Rock LLP

(C) Amount Payable: $1,483.50

(D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable):

(E) Fund, Account and/or subaccount from which disbursement is to be made:

Series 2024 Acquisition and Construction Account

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the Series 2024 Acquisition and Construction Account and the subaccount, if any, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and construction of the Phase 1 Project and each represents a Cost of the Phase 1 Project, and has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested are on file with the District.

GOLDEN GEM COMMUNITY DEVELOPMENT DISTRICT

Authorized Officer

CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE REQUESTS ONLY

If this requisition is for a disbursement from other than the Costs of Issuance Account, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Phase 1 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Phase 1 Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer attached as an Exhibit to the First Supplemental Trust Indenture, as such report shall have been amended or modified on the date hereof.

Mackenzie Cerjan, P.E.
Kimley-Horn and Associates, Inc.
8/26/2026

Consulting Engineer

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA
Telephone 404-222-4600
Facsimile 404-222-4654

Federal ID 47-0597598

Check Remit To:
Kutak Rock LLP
PO Box 30057
Omaha, NE 68103-1157

ACH/Wire Transfer Remit To:
ABA #104000016
First National Bank of Omaha
Kutak Rock LLP
A/C # 24690470
Reference: Invoice No. 3790791
Client Matter No. 47123-4
Notification Email: eftgroup@kutakrock.com

August 6, 2026

Mr. George Flint
Golden Gem CDD
c/o Governmental Management Services
219 East Livingston Street
Orlando, FL 32801

Invoice No. 3790791
47123-4

Re: Series 2024 Construction

For Professional Legal Services Rendered

05/27/26	A. Willson	0.20	69.00	Confer with Flint and Edwards regarding change order; review same
06/15/26	A. Willson	1.20	414.00	Confer with Edwards, Flint and Beninati regarding park items; review same
06/23/26	A. Willson	1.90	655.50	Review invoice for City of Apopka inspection; confer with Flint regarding same; review items regarding same
06/23/26	A. Willson	0.20	69.00	Review status of district easement execution; confer with Edwards and Kaleita regarding same
06/29/26	A. Willson	0.80	276.00	Confer regarding District park and procurement items; review same
TOTAL HOURS		4.30		

TOTAL FOR SERVICES RENDERED $1,483.50

TOTAL CURRENT AMOUNT DUE $1,483.50

PRIVILEGED AND CONFIDENTIAL
ATTORNEY-CLIENT COMMUNICATION AND/OR WORK PRODUCT

REQUISITION

The undersigned, an Authorized Officer of Golden Gem Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture between the District and U.S. Bank Trust Company, National Association, Fort Lauderdale, Florida, as trustee (the "Trustee"), dated as of June 1, 2024 (the "Master Indenture"), as amended and supplemented by the First Supplemental Trust Indenture between the District and the Trustee, dated as of June 1, 2024 (the Master Indenture as amended and supplemented is hereinafter referred to as the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

(A) Requisition Number: 68

(B) Name of Payee: Kutak Rock LLP

(C) Amount Payable: $2,638.50

(D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable):

(E) Fund, Account and/or subaccount from which disbursement is to be made:

Series 2024 Acquisition and Construction Account

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the Series 2024 Acquisition and Construction Account and the subaccount, if any, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and construction of the Phase 1 Project and each represents a Cost of the Phase 1 Project, and has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested are on file with the District.

GOLDEN GEM COMMUNITY DEVELOPMENT DISTRICT

Authorized Officer

CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE REQUESTS ONLY

If this requisition is for a disbursement from other than the Costs of Issuance Account, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Phase 1 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Phase 1 Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer attached as an Exhibit to the First Supplemental Trust Indenture, as such report shall have been amended or modified on the date hereof.

Mackenzie Cerjan, P.E.
Kimley-Horn and Associates, Inc.
09/08/2026

Consulting Engineer

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA
Telephone 404-222-4600
Facsimile 404-222-4654

Federal ID 47-0597598

August 31, 2026

Check Remit To:
Kutak Rock LLP
PO Box 30057
Omaha, NE 68103-1157

ACH/Wire Transfer Remit To:
ABA #104000016
First National Bank of Omaha
Kutak Rock LLP
A/C # 24690470
Reference: Invoice No. 3795171
Client Matter No. 47123-4
Notification Email: eftgroup@kutakrock.com

Mr. George Flint
Golden Gem CDD
c/o Governmental Management Services
219 East Livingston Street
Orlando, FL 32801

Invoice No. 3795171
47123-4

Re: Series 2024 Construction

For Professional Legal Services Rendered

07/01/26	A. Willson	0.30	103.50	Confer with Flint regarding invoices for payment; review same
07/02/26	A. Willson	0.20	69.00	Confer with Flint regarding requisition
07/08/26	A. Willson	1.80	621.00	Confer with Edwards, Beninati, Flint, and Cerjan regarding District items regarding contracting and procurement; review same
07/09/26	J. Daly	2.10	430.50	Draft RFQ project manual, resolution awarding RFQ, notice of RFQ, notice of intent to award RFQ, and form agreements and exhibits for construction manager at risk services; confer with staff regarding same
07/13/26	A. Willson	0.40	138.00	Prepare items for construction management at risk procurement; work session with Mood regarding same
07/14/26	A. Willson	0.70	241.50	Continue preparing procurement items

07/20/26	A. Willson	0.90	310.50	Review procurement items for construction management agreement; confer with Taylor and Sealy regarding engineer's project amendment
07/28/26	A. Willson	0.80	276.00	Review City revisions to landscape easement agreement; confer with Edwards and Kaleita regarding same; follow up regarding same
07/29/26	A. Willson	1.30	448.50	Review and revise revised landscape easement; confer with Kaleita and Edwards regarding same; confer with Edwards, Cerjan, Flint and Taylor regarding amendment to project scope; confer with Edwards and Cerjan regarding engineering work authorization; prepare items regarding same

TOTAL HOURS	8.50	
TOTAL FOR SERVICES RENDERED		$2,638.50
TOTAL CURRENT AMOUNT DUE		$2,638.50

REQUISITION

The undersigned, an Authorized Officer of Golden Gem Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture between the District and U.S. Bank Trust Company, National Association, Fort Lauderdale, Florida, as trustee (the "Trustee"), dated as of June 1, 2024 (the "Master Indenture"), as amended and supplemented by the First Supplemental Trust Indenture between the District and the Trustee, dated as of June 1, 2024 (the Master Indenture as amended and supplemented is hereinafter referred to as the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

(A) Requisition Number: 69

(B) Name of Payee: Kimley Horn

(C) Amount Payable: $12,000.00

(D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable):

(E) Fund, Account and/or subaccount from which disbursement is to be made:

Series 2024 Acquisition and Construction Account

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the Series 2024 Acquisition and Construction Account and the subaccount, if any, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and construction of the Phase 1 Project and each represents a Cost of the Phase 1 Project, and has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested are on file with the District.

GOLDEN GEM COMMUNITY DEVELOPMENT DISTRICT

Authorized Officer

CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE REQUESTS ONLY

If this requisition is for a disbursement from other than the Costs of Issuance Account, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Phase 1 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Phase 1 Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer attached as an Exhibit to the First Supplemental Trust Indenture, as such report shall have been amended or modified on the date hereof.

Mackenzie Cerjan, P.E.
Kimley-Horn and Associates, Inc.
10/6/2026

Consulting Engineer

Kimley»Horn

Invoice for Professional Services

Please remit payment electronically to:

Account Name:	KIMLEY-HORN AND ASSOCIATES, INC.
Bank Name and Address:	WELLS FARGO BANK, N.A., SAN FRANCISCO, CA 94104
Account Number:	2073089159554
ABA#:	121000248

Include invoice # in memo line
Please email ACH payment details to payments@kimley-horn.com for proper payment application

GOLDEN GEM CDD
ATTN: CRAIG LINTON
219 EAST LIVINGSTON ST
ORLANDO, FL 32801

Federal Tax Id: 56-0885615
For Services Rendered through Aug 31, 2026

Invoice Amount: $12,000.00

Invoice No: 147968002-0826
Invoice Date: Aug 31, 2026

Project No: 147968002
Project Name: YONDER PARK - WYLD OAKS
Project Manager: DURHAM, KYLER

Client Reference: MSA DATED: 10/08/25
KELLY PARK & SR 429
WA #2

LUMP SUM

KH Ref # 147968002.1-36853999

Description	Contract Value	% Complete	Amount Earned to Date	Previous Amount Billed	Current Amount Due
TASK 1 PROJECT KICKOFF & DATA COLLECTION	5,000.00	100.00%	5,000.00	0.00	5,000.00
TASK 2 CONCEPTUAL MASTER PLAN DEVELOPMENT	20,000.00	35.00%	7,000.00	0.00	7,000.00
TASK 3 CONSTRUCTION PLANS	47,500.00	0.00%	0.00	0.00	0.00
TASK 4 PERMITTING ASSISTANCE	18,000.00	0.00%	0.00	0.00	0.00
TASK 6 CONSTRUCTION PHASE SERVICES	4,500.00	0.00%	0.00	0.00	0.00
Subtotal	**95,000.00**	**12.63%**	**12,000.00**	**0.00**	**12,000.00**
Total LUMP SUM					**12,000.00**

HOURLY NOT TO EXCEED

KH Ref # 147968002.3-36886690

Description	Contract Value	Amount Billed to Date	Previous Amount Billed	Current Amount Due
TASK 5 MEETINGS & COORDINATION	6,000.00	0.00	0.00	0.00
TASK 7 CONTINGENCY TASK	15,000.00	0.00	0.00	0.00
Subtotal	**21,000.00**	**0.00**	**0.00**	**0.00**
Total HOURLY NOT TO EXCEED				**0.00**

HOURLY

KH Ref # 147968002.2-36886689

Description	Amount Billed to Date	Previous Amount Billed	Current Amount Due
REIMBURSABLE EXPENSES	0.00	0.00	0.00
Subtotal	**0.00**	**0.00**	**0.00**
Total HOURLY			**0.00**

Total Invoice: $12,000.00

If you have any questions, please contact Joseph Marianacci at 561-840-0219 or Joe.Marianacci@kimley-horn.com.

REQUISITION

The undersigned, an Authorized Officer of Golden Gem Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture between the District and U.S. Bank Trust Company, National Association, Fort Lauderdale, Florida, as trustee (the "Trustee"), dated as of June 1, 2024 (the "Master Indenture"), as amended and supplemented by the First Supplemental Trust Indenture between the District and the Trustee, dated as of June 1, 2024 (the Master Indenture as amended and supplemented is hereinafter referred to as the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

(A) Requisition Number: 70

(B) Name of Payee: Kutak Rock LLP

(C) Amount Payable: $517.50

(D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable):

(E) Fund, Account and/or subaccount from which disbursement is to be made:

Series 2024 Acquisition and Construction Account

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the Series 2024 Acquisition and Construction Account and the subaccount, if any, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and construction of the Phase 1 Project and each represents a Cost of the Phase 1 Project, and has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested are on file with the District.

GOLDEN GEM COMMUNITY DEVELOPMENT DISTRICT

Authorized Officer

CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE REQUESTS ONLY

If this requisition is for a disbursement from other than the Costs of Issuance Account, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Phase 1 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Phase 1 Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer attached as an Exhibit to the First Supplemental Trust Indenture, as such report shall have been amended or modified on the date hereof.

Mackenzie Cerjan, P.E.
Kimley-Horn and Associates, Inc.
10/6/2026

Consulting Engineer

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA
Telephone 404-222-4600
Facsimile 404-222-4654

Federal ID 47-0597598

September 23, 2026

Check Remit To:
Kutak Rock LLP
PO Box 30057
Omaha, NE 68103-1157

ACH/Wire Transfer Remit To:
ABA #104000016
First National Bank of Omaha
Kutak Rock LLP
A/C # 24690470
Reference: Invoice No. 3815106
Client Matter No. 47123-4
Notification Email: cftgroup@kutakrock.com

Mr. George Flint
Golden Gem CDD
c/o Governmental Management Services
219 East Livingston Street
Orlando, FL 32801

Invoice No. 3815106
47123-4

Re: Series 2024 Construction

For Professional Legal Services Rendered

08/03/26	A. Willson	0.30	103.50	Confer with Edwards regarding District procurement items
08/11/26	A. Willson	0.30	103.50	Confer with Edwards and Cerjan regarding Kimley work authorization
08/13/26	A. Willson	0.40	138.00	Confer with Cerjan regarding work authorization; review items regarding same
08/14/26	A. Willson	0.20	69.00	Confer with District staff regarding finalization execution of Kimley work authorization
08/20/26	A. Willson	0.30	103.50	Confer with Cerjan and Edwards regarding update to Phase 1 project; review items regarding same
TOTAL HOURS		1.50		

TOTAL FOR SERVICES RENDERED	$517.50
TOTAL CURRENT AMOUNT DUE	$517.50

SECTION VII

NON-AD VALOREM ASSESSMENT ADMINISTRATION AGREEMENT

An AGREEMENT made this 1st day of October 2026 between AMY MERCADO as Orange County Property Appraiser (Property Appraiser) and, Golden Gem CDD (Taxing Authority), and is effective upon acceptance by both parties and through, September 30, 2027.

1. The Taxing Authority desires to use the services of the Property Appraiser to maintain non-ad valorem assessments on the tax roll and the Property Appraiser is prepared to do so, on behalf of the Taxing Authority. Each party represents that it has satisfied all conditions precedent to enter into this agreement.

2. The Property Appraiser agrees to perform the following service for the Taxing Authority:

   A. Create a Non-Ad Valorem Assessment Roll for the Taxing Authority for the 2027 tax roll year using data provided annually to the Property Appraiser's Office by the Taxing Authority per attached Calendar for Implementation of Non- Ad Valorem Assessment Roll.

   B. Provide the Taxing Authority with a data file in a compatible format on or before April 1, containing all parcels within the boundaries of the Taxing Authority to be used for the Taxing Authority's planning purposes in establishing its non-ad valorem assessments.

   C. Receive from the Taxing Authority its proposed or adopted non-ad valorem assessment levy for each type of property and apply that amount to each parcel of real property as stipulated by Taxing Authority.

   D. Include the Taxing Authority's non-ad valorem assessments on the Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments mailed to all property owners in August of each year.

   E. Receive from the Taxing Authority, corrections or changes to the roll and update the Non-Ad Valorem Assessment Roll for tax bills on or before September 15 of each year, the statutory deadline for certification of non-ad valorem assessments.

   F. Deliver the Taxing Authority's Non-Ad Valorem Assessment Roll to the Orange County Tax Collector's Office so that tax bills mailed on or about November 1 will include the Taxing Authority's non-ad valorem assessment levies.

3. Taxing Authority agrees to perform the following acts in connection with this agreement:

A. Advise the property owners within the Taxing Authority in an appropriate and lawful manner of the Taxing Authority's intention to utilize the Uniform non- ad valorem assessment method described in Sections 197.3631 through 197.3635, Florida Statutes, and any other applicable Florida statute, and carry out its responsibilities under said sections.

B. Timely provide the Property Appraiser with information required to prepare the Uniform Non-Ad Valorem Assessment Roll per the Calendar for Implementation of Non-Ad Valorem Assessment Roll.

C. Advise the property owners within the Taxing Authority as appropriate that the Property Appraiser's office is acting in a ministerial capacity for the Taxing Authority in connection with the non-ad valorem assessments.

D. Preparation and delivery of certificate of corrections directly to Tax Collector, with copy to Property Appraiser, for any corrections to a certified final tax roll.

4. The Taxing Authority shall use its best efforts in furnishing the Property Appraiser with up-to-date and accurate data concerning its boundaries, proposed assessments, and other information as requested from time to time by the Property Appraiser and necessary to facilitate his making the assessment in question. The Property Appraiser shall, using the information provided by the Taxing Authority, place the district's non-ad valorem assessments, as made from time to time and certified to him, on properties within the district.

5. The Property Appraiser shall be compensated by the Taxing Authority for the administrative costs incurred in carrying out this Agreement. These costs include, but are not limited to labor, printing, forms, office supplies, computer equipment usage, postage, programming, or any other associated costs.

6. On 1st day of October of each applicable year, the administrative fee will be invoiced to the Taxing Authority equivalent to $0 per parcel assessed with a non-ad valorem tax. Parcel counts supporting the invoiced fee will be determined based upon the most current certified non-ad valorem assessment roll. Any new assessments added to the tax roll that were not previously certified and invoiced an administrative fee, will be separately invoiced on or around July 15 and prior to mailing of the Notice of Proposed Property Taxes in August.

7. The specific duties to be performed under this agreement and their respective timeframes are contained in the Calendar for Implementation of Non-Ad Valorem Assessment Roll, which is incorporated herein by reference.

8. This agreement constitutes the entire agreement between the parties and can only be modified in writing and signed by both parties.

9. All parts of this Agreement not held unenforceable for any reason shall be given full force and effect.

10. All communications required by this agreement shall be in writing and sent by first class mail, email, or facsimile to the other party.

Notices to the Taxing Authority shall be addressed to:

Golden Gem CDD
George Flint
Governmental Management Services Central Florida, LLC
219 E. Livingston Street
Orlando, FL 32801
gflint@gmscfl.com
(407) 841-5524

Notices to the Property Appraiser shall be addressed to:

Carmen Crespo, Director, Accounting and Finance
Orange County Property Appraiser
200 S. Orange Ave., Suite 1700
Orlando, FL 32801
ccrespo@ocpafl.org
(321) 379-4707

11. TERMINATION. This Agreement may be terminated by either party upon written notice. Property Appraiser will perform no further work after the written termination notice is received.

12. TERM. This Agreement shall continue until such time as either party terminates the Agreement pursuant to Paragraph 11, above.

13. GOVERNING LAW; VENUE. This Agreement shall be governed by the laws of the State of Florida. Any action to interpret or enforce any provision of this Agreement shall be brought in the State and Federal courts for Orange County, Florida.

ORANGE COUNTY PROPERTY APPRAISER

Signed Amy Mercado

AMY MERCADO

Date Sep 11, 2026

Golden Gem CDD

Name George S. Flint, District Manager/Secretary

Signed

Date 9/9/26

CALENDAR FOR IMPLEMENTATION OF NON-AD VALOREM ASSESSMENTS

On or about April 1st, Property Appraiser to provide the Taxing Authority with an electronic file that includes parcel ID and any other information applicable or requested. Taxing Authority may request this file at any time after January 1st, but must understand that many splits/ combos, annexations, etc., may not be reflected early in the tax year and subsequent files may be necessary. If any additional information is required at any time by Taxing Authority, it should be requested of the Property Appraiser by Taxing Authority, allowing for a reasonable turnaround time. The file shall be in an ascii file, text or excel file, unless another format is requested and agreed upon between parties.

June 1

- Property Appraiser distributes Best Estimate of Taxable Value to all Taxing Authorities.

July 1

- Property Appraiser certifies Preliminary tax roll to all taxing authorities.

- Taxing Authority reviews all assessments and provides final approval for Notice of Proposed Property Taxes (TRIM)

July 15

- Property Appraiser to invoice Administrative Fee for new parcels, if any, assessed and in excess of prior year certified non-ad valorem assessment roll parcel count.

August 4

- The Taxing Authority adopts its proposed millage rate and submits to the Property Appraiser for TRIM.

August 24

- Last day Property Appraiser can mail TRIM notices to all property owners on the tax roll.

September 3 – October 3

- Taxing Authority holds initial and final public budget hearing.

September 15

- Taxing Authority certifies final non-ad valorem assessment roll to Property Appraiser on or before September 15 with any changes, additions, or deletions to the non-ad valorem assessment roll since the TRIM notices.

October

- Property Appraiser to mail Non-Ad Valorem Assessment Administration Agreement and invoice for non-ad valorem assessment processing for subsequent tax roll, based upon most recent certified non-ad valorem assessment roll parcel count.
- Property Appraiser delivers the Taxing Authority non-ad valorem assessment roll to the Tax Collector for collection of taxes on November 1 tax bills.

Golden Gem - Non-Ad Valorem Agreement

Final Audit Report 2026-09-11

Created:	2026-09-11
By:	Michelle Krueger (mkrueger@ocpafl.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAi10dfCAduRcySwnES2LxJICR7rrLtWyk

"Golden Gem - Non-Ad Valorem Agreement" History

Document created by Michelle Krueger (mkrueger@ocpafl.org)
2026-09-11 - 11:53:28 AM GMT

Document emailed to Amy Mercado (Amy.Mercado@ocpafl.org) for signature
2026-09-11 - 11:53:50 AM GMT

Email viewed by Amy Mercado (Amy.Mercado@ocpafl.org)
2026-09-11 - 2:50:43 PM GMT

Document e-signed by Amy Mercado (Amy.Mercado@ocpafl.org)
Signature Date: 2026-09-11 - 2:51:14 PM GMT - Time Source: server - Signature Appearance Selected: MOBILE_IMAGE

Agreement completed.
2026-09-11 - 2:51:14 PM GMT

SECTION VIII

SECTION C

SECTION 1

Golden Gem

Community Development Districy

Check Register Summary

August 5, 2026 through September 3, 2026

Fund	Date	Check #'s		Amount
General Fund				
	08/10/26	104-105	$	12,261.00
	08/24/26	106	$	5,173.22
Total			**$**	**17,434.22**

*** CHECK DATES 08/05/2026 - 09/03/2026 *** GOLDEN GEM CDD GENERAL FUND
BANK A GOLDEN GEM - GF

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
8/10/26	00005	8/06/26	3790788	202606	310	51300-31500				*	2,823.00		
			ATTORNEY FEES										
									KUTAK ROCK LLP			2,823.00	000104
8/10/26	00015	7/31/26	219932	202607	320	53900-46000				*	4,719.00		
			JULY LANDSCAPE MAINT										
		8/07/26	219934	202608	320	53900-46000				*	4,719.00		
			AUG LANDSCAPE MAINT										
									UNITED LAND SERVICES			9,438.00	000105
8/24/26	00003	8/01/26	40	202608	320	53900-34000				*	1,250.00		
			FIELD MAINT										
		8/01/26	41	202608	310	51300-34000				*	3,218.75		
			MGMT FEES										
		8/01/26	41	202608	310	51300-35200				*	103.00		
			WEBSITE ADMIN										
		8/01/26	41	202608	310	51300-35100				*	154.50		
			INFORMATION TECH										
		8/01/26	41	202608	310	51300-31300				*	416.67		
			DISS AGENT										
		8/01/26	41	202608	310	51300-42500				*	30.30		
			COPIES										
									GMS-CENTRAL FLORIDA, LLC			5,173.22	000106

TOTAL FOR BANK A 17,434.22

TOTAL FOR REGISTER 17,434.22

Golden Gem

Community Development Districy

Check Register Summary

September 4, 2026 through October 6, 2026

Fund	Date	Check #'s		Amount
General Fund				
	09/08/26	107-109	$	7,476.14
	09/21/26	110	$	5,144.42
	10/06/26	111	$	759.00
Total			**$**	**13,379.56**

*** CHECK DATES 09/04/2026 - 10/06/2026 *** GOLDEN GEM CDD GENERAL FUND
BANK A GOLDEN GEM - GF

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/08/26	00012	7/30/26	1-JULY20	202607	310	51300-49000				*	500.00		
			AMORTIZATION SCHEDULE										
									DISCLOSURE SERVICES LLC			500.00	000107
9/08/26	00005	8/31/26	3795170	202607	310	51300-31500				*	1,407.00		
			ATTORNEY FEES										
									KUTAK ROCK LLP			1,407.00	000108
9/08/26	00015	8/31/26	223200	202608	320	53900-47000				*	850.14		
			IRR RPR										
		9/01/26	222810	202609	320	53900-46000				*	4,719.00		
			SEPT LANDSCAPE MAINT										
									UNITED LAND SERVICES			5,569.14	000109
9/21/26	00003	9/01/26	42	202609	320	53900-34000				*	1,250.00		
			FIELD MGMT										
		9/01/26	43	202609	310	51300-34000				*	3,218.75		
			MGMT FEES										
		9/01/26	43	202609	310	51300-35200				*	103.00		
			WEBSITE ADMIN										
		9/01/26	43	202609	310	51300-35100				*	154.50		
			INFORMATION TECH										
		9/01/26	43	202609	310	51300-31300				*	416.67		
			DISS AGENT										
		9/01/26	43	202609	310	51300-42500				*	1.50		
			COPIES										
									GMS-CENTRAL FLORIDA, LLC			5,144.42	000110
10/06/26	00005	9/23/26	3815105	202608	310	51300-31500				*	759.00		
			ATTORNEY FEES										
									KUTAK ROCK LLP			759.00	000111

TOTAL FOR BANK A 13,379.56

TOTAL FOR REGISTER 13,379.56

SECTION 2

Golden Gem

Community Development District

Unaudited Financial Reporting

September 30, 2026

Table of Contents

1	Balance Sheet
2-3	General Fund
4	Series 2024 Debt Service Fund
5	Series 2024 Capital Projects Fund
6-7	Month to Month
8	Long Term Debt Report
9	Assessment Receipt Schedule

Golden Gem
Community Development District
Combined Balance Sheet
September 30, 2026

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
Assets:				
Cash:				
Operating Account	$ 203,980	$ -	$ -	$ 203,980
Investments				
Series 2024				
Revenue	$ -	$ 1,037,062	$ -	$ 1,037,062
Interest	$ -	$ -	$ -	$ -
Sinking Fund	$ -	$ -	$ -	$ -
Prepayment	$ -	$ -	$ -	$ -
Reserve	$ -	$ 2,587,215	$ -	$ 2,587,215
Capitalized Interest	$ -	$ -	$ -	$ -
Acquisition & Construction	$ -	$ -	$ 5,804,828	$ 5,804,828
Cost of Issuance	$ -	$ -	$ -	$ -
Due from Developer	$ -	$ -	$ -	$ -
Due from Capital Projects Fund	$ -	$ -	$ -	$ -
Due from General Fund	$ -	$ -	$ -	$ -
Prepaid Expenditures	$ 5,698	$ -	$ -	$ 5,698
Total Assets	**$ 209,678**	**$ 3,624,277**	**$ 5,804,828**	**$ 9,638,782**
Liabilities:				
Accounts Payable	$ -	$ -	$ -	$ -
Accrued Expenses	$ -	$ -	$ -	$ -
Payroll Taxes Payable	$ 345	$ -	$ -	$ 345
Contracts Payable	$ -	$ -	$ 503,483	$ 503,483
Due to Capital	$ -	$ -	$ -	$ -
Due to General Fund	$ -	$ -	$ -	$ -
Total Liabilites	**$ 345**	**$ -**	**$ 503,483**	**$ 503,828**
Fund Balance:				
Nonspendable:				
Deposits and Prepaid Items	$ 5,698	$ -	$ -	$ 5,698
Assigned:				
Debt Service - Series 2024	$ -	$ 3,624,277	$ -	$ 3,624,277
Capital Projects Fund	$ -	$ -	$ 5,301,345	$ 5,301,345
Unassigned	$ 203,635	$ -	$ -	$ 203,635
Total Fund Balances	**$ 209,333**	**$ 3,624,277**	**$ 5,301,345**	**$ 9,134,955**
Total Liabilities & Fund Balance	$ 209,678	$ 3,624,277	$ 5,804,828	$ 9,638,782

Golden Gem

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Revenues:				
Special Assessments - Direct	$ 340,543	$ 340,543	$ 340,543	$ -
Developer Contribution	$ -	$ -	$ 18,203	$ 18,203
Total Revenues	**$ 340,543**	**$ 340,543**	**$ 358,746**	**$ 18,203**
Expenditures:				
General & Administrative:				
Supervisor Fees	$ 12,000	$ 12,000	$ 4,400	$ 7,600
FICA Expenditures	$ 918	$ 918	$ 337	$ 581
Engineering	$ 15,000	$ 15,000	$ -	$ 15,000
Attorney	$ 25,000	$ 25,000	$ 12,160	$ 12,841
Annual Audit	$ 5,000	$ 5,000	$ 4,400	$ 600
Assessment Administration	$ 5,000	$ 5,000	$ 5,000	$ -
Arbitrage	$ 450	$ 450	$ -	$ 450
Dissemination	$ 5,000	$ 5,000	$ 5,000	$ (0)
Trustee Fees	$ 5,500	$ 5,500	$ 8,546	$ (3,046)
Management Fees	$ 38,625	$ 38,625	$ 38,625	$ -
Information Technology	$ 1,854	$ 1,854	$ 1,854	$ -
Website Maintenance	$ 1,236	$ 1,236	$ 1,236	$ -
Telephone	$ 300	$ 300	$ -	$ 300
Postage & Delivery	$ 1,000	$ 1,000	$ 5	$ 995
Insurance	$ 6,900	$ 6,900	$ 5,300	$ 1,600
Printing & Binding	$ 1,000	$ 1,000	$ 61	$ 939
Legal Advertising	$ 15,000	$ 15,000	$ 657	$ 14,343
Contingency	$ 5,000	$ 5,000	$ 1,249	$ 3,751
Office Supplies	$ 625	$ 625	$ 0	$ 625
Travel Per Diem	$ 660	$ 660	$ -	$ 660
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Property Taxes	$ -	$ -	$ 2,473	$ (2,473)
Total Administrative Expenditures	**$ 146,243**	**$ 146,243**	**$ 91,477**	**$ 54,766**

Golden Gem

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Operations & Maintenance				
Field Expenditures				
Field Management	$ 15,000	$ 15,000	$ 11,250	$ 3,750
Fountain Maintenance	$ 3,500	$ 3,500	$ -	$ 3,500
General Repairs & Maintenance	$ 10,000	$ 10,000	$ -	$ 10,000
Irrigation Repairs	$ 4,500	$ 4,500	$ 2,415	$ 2,085
Landscape Maintenance	$ 60,000	$ 60,000	$ 47,347	$ 12,653
Landscape Replacement & Enhancements	$ 10,000	$ 10,000	$ -	$ 10,000
Pond Maintenance	$ 7,500	$ 7,500	$ 3,700	$ 3,800
Electric	$ 1,500	$ 1,500	$ -	$ 1,500
Streetlights	$ 45,000	$ 45,000	$ -	$ 45,000
Water & Sewer	$ 25,000	$ 25,000	$ 3,541	$ 21,459
Property Insurance	$ 5,500	$ 5,500	$ -	$ 5,500
Contingency	$ 5,500	$ 5,500	$ -	$ 5,500
Total Field Expenditures	**$ 193,000**	**$ 193,000**	**$ 68,254**	**$ 124,746**
Amenity Expenditures				
Janitorial Services	$ 1,300	$ 1,300	$ -	$ 1,300
Total Amenity Expenditures	**$ 1,300**	**$ 1,300**	**$ -**	**$ 1,300**
Total O&M Expenditures	**$ 194,300**	**$ 194,300**	**$ 68,254**	**$ 126,046**
Total Expenditures	**$ 340,543**	**$ 340,543**	**$ 159,731**	**$ 180,812**
Excess (Deficiency) of Revenues over Expenditures	$ -	$ -	$ 199,015	
Fund Balance - Beginning	$ -		$ 10,318	
Fund Balance - Ending	$ -		$ 209,333	

Golden Gem

Community Development District

Debt Service Fund Series 2024

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Revenues:				
Special Assessments - Direct	$ 2,138,668	$ 2,138,668	$ 2,089,056	$ (49,611)
Special Assessments - Prepayments	$ -	$ -	$ 1,596,158	$ 1,596,158
Interest	$ 75,000	$ 75,000	$ 122,831	$ 47,831
Total Revenues	**$ 2,213,668**	**$ 2,213,668**	**$ 3,808,046**	**$ 1,594,378**
Expenditures:				
Interest - 11/1	$ 1,069,334	$ 1,069,334	$ 1,069,334	$ -
Principal - 5/1	$ -	$ -	$ -	$ -
Interest - 5/1	$ 1,069,334	$ 1,069,334	$ 1,069,334	$ -
Interest - 8/1	$ -	$ -	$ 24,806	$ (24,806)
Prepayment - 8/1	$ -	$ -	$ 1,695,000	$ (1,695,000)
Total Expenditures	**$ 2,138,668**	**$ 2,138,668**	**$ 3,858,473**	**$ (1,719,806)**
Excess (Deficiency) of Revenues over Expenditures	$ 75,000	$ 75,000	$ (50,428)	$ 3,314,184
Other Financing Sources/(Uses):				
Transfer In/(Out)	$ -	$ -	$ (383,343)	$ (383,343)
Total Other Financing Sources/(Uses)	$ -	$ -	$ (383,343)	$ (383,343)
Net Change in Fund Balance	**$ 75,000**	**$ 75,000**	**$ (433,771)**	**$ 2,930,840**
Fund Balance - Beginning	**$ 1,286,579**	**$ -**	**$ 4,058,048**	**$ -**
Fund Balance - Ending	**$ 1,361,579**	**$ 75,000**	**$ 3,624,277**	**$ 2,930,840**

Golden Gem

Community Development District

Capital Projects Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Revenues:				
Developer Advances	$ -	$ -	$ -	$ -
Developer Contributions	$ -	$ -	$ -	$ -
Interest	$ -	$ -	$ 251,413	$ 251,413
Total Revenues	**$ -**	**$ -**	**$ 251,413**	**$ 251,413**
Expenditures:				
General & Administrative:				
Capital Outlay	$ -	$ -	$ 2,076,056	$ (2,076,056)
Capital Outlay - COI	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ 2,076,056**	**$ (2,076,056)**
Excess (Deficiency) of Revenues over Expenditures	$ -	$ -	$ (1,824,644)	$ 2,327,469
Other Financing Sources/(Uses):				
Transfer In/(Out)	$ -	$ -	$ 383,343	$ (383,343)
Total Other Financing Sources/(Uses)	$ -	$ -	$ 383,343	$ (383,343)
Net Change in Fund Balance	**$ -**	**$ -**	**$ (1,441,300)**	**$ 1,944,126**
Fund Balance - Beginning	$ -	$ -	$ 6,742,645	$ -
Fund Balance - Ending	$ -	$ -	$ 5,301,345	$ 1,944,126

Golden Gem

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Special Assessments - Direct	$ -	$ -	$ 170,272	$ -	$ 85,136	$ -	$ -	$ -	$ 85,136	$ -	$ -	$ -	$ 340,543
Developer Contributions	$ 15,731	$ 2,473	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 18,203
Total Revenues	**$ 15,731**	**$ 2,473**	**$ 170,272**	**$ -**	**$ 85,136**	**$ -**	**$ -**	**$ -**	**$ 85,136**	**$ -**	**$ -**	**$ -**	**$ 358,746**
Expenditures:													
General & Administrative:													
Supervisor Fees	$ 1,000	$ -	$ -	$ 1,000	$ -	$ -	$ 800	$ -	$ -	$ 800	$ 800	$ -	$ 4,400
FICA Expenditures	$ 77	$ -	$ -	$ 77	$ -	$ -	$ 61	$ -	$ -	$ 61	$ 61	$ -	$ 337
Engineering	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Attorney	$ 2,259	$ 671	$ 264	$ 1,936	$ 725	$ 289	$ 1,581	$ 206	$ 2,823	$ 1,407	$ -	$ -	$ 12,160
Annual Audit	$ -	$ -	$ -	$ -	$ -	$ 4,400	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,400
Assessment Administration	$ 5,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,000
Arbitrage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Dissemination	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ 5,000
Trustee Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,546	$ -	$ -	$ -	$ 8,546
Management Fees	$ 3,219	$ 3,219	$ 3,219	$ 3,219	$ 3,219	$ 3,219	$ 3,219	$ 3,219	$ 3,219	$ 3,219	$ 3,219	$ 3,219	$ 38,625
Information Technology	$ 155	$ 155	$ 155	$ 155	$ 155	$ 155	$ 155	$ 155	$ 155	$ 155	$ 155	$ 155	$ 1,854
Website Maintenance	$ 103	$ 103	$ 103	$ 103	$ 103	$ 103	$ 103	$ 103	$ 103	$ 103	$ 103	$ 103	$ 1,236
Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Postage & Delivery	$ 3	$ -	$ -	$ -	$ -	$ -	$ -	$ 2	$ -	$ -	$ -	$ -	$ 5
Insurance	$ 5,300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,300
Printing & Binding	$ -	$ 2	$ -	$ -	$ -	$ -	$ -	$ 26	$ 1	$ -	$ 30	$ 2	$ 61
Legal Advertising	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 657	$ -	$ -	$ -	$ 657
Contingency	$ 41	$ 41	$ 41	$ 291	$ 45	$ 41	$ 41	$ 41	$ 41	$ 541	$ 41	$ 42	$ 1,249
Office Supplies	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ 0
Travel Per Diem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Dues, Licenses & Subscriptions	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Property Tax	$ -	$ 2,473	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,473
Total Administrative Expenditur	**$ 17,748**	**$ 7,080**	**$ 4,198**	**$ 7,196**	**$ 4,662**	**$ 8,623**	**$ 6,376**	**$ 4,169**	**$ 15,961**	**$ 6,702**	**$ 4,826**	**$ 3,936**	**$ 91,477**

Golden Gem

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Operations & Maintenance:													
Field Expenditures													
Field Management	$ -	$ -	$ -	$ 1,250	$ 1,250	$ 1,250	$ 1,250	$ 1,250	$ 1,250	$ 1,250	$ 1,250	$ 1,250	$ 11,250
Fountain Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Repairs & Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Irrigation Repairs	$ -	$ -	$ -	$ -	$ -	$ -	$ 339	$ 475	$ -	$ 751	$ 850	$ -	$ 2,415
Landscape Maintenance	$ -	$ -	$ -	$ 1,414	$ 5,985	$ 7,835	$ 5,985	$ 5,985	$ 5,985	$ 4,719	$ 4,719	$ 4,719	$ 47,347
Landscape Replacement & Enhance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Pond Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,850	$ 1,850	$ -	$ -	$ 3,700
Electric	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Streetlights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Water & Sewer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,421	$ 120	$ 3,541
Property Insurance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Field Expenditures	**$ -**	**$ -**	**$ -**	**$ 2,664**	**$ 7,235**	**$ 9,085**	**$ 7,575**	**$ 7,710**	**$ 9,085**	**$ 8,570**	**$ 10,241**	**$ 6,089**	**$ 68,254**
Amenity Expenditures													
Janitorial Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Amenity Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total O&M Expenditures	**$ -**	**$ -**	**$ -**	**$ 2,664**	**$ 7,235**	**$ 9,085**	**$ 7,575**	**$ 7,710**	**$ 9,085**	**$ 8,570**	**$ 10,241**	**$ 6,089**	**$ 68,254**
Total Expenditures	**$ 17,748**	**$ 7,080**	**$ 4,198**	**$ 9,860**	**$ 11,898**	**$ 17,709**	**$ 13,951**	**$ 11,879**	**$ 25,047**	**$ 15,272**	**$ 15,066**	**$ 10,025**	**$ 159,731**
Excess Revenues (Expenditures)	$ (2,017)	$ (4,608)	$ 166,073	$ (9,860)	$ 73,238	$ (17,709)	$ (13,951)	$ (11,879)	$ 60,089	$ (15,272)	$ (15,066)	$ (10,025)	$ 199,015

Golden Gem

Community Development District

Long Term Debt Report

Series 2024 Special Assessment Revenue Bonds	
Interest Rate:	5.15% to 6.00%
Maturity Date:	11/1/2055
Optional Redemption Date:	On or After 5/1/2034
Reserve Fund Definition:	50% MADS After Release Conditions
Reserve Fund Requirement:	$2,587,215
Reserve Fund Balance:	$2,587,215
Bonds outstanding - 5/31/2024	$36,550,000
Less: August 1, 2026 Prepayment	($1,695,000)
Less: May 1, 2029 Principal	$0
Current Bonds Outstanding	$34,855,000

Golden Gem
COMMUNITY DEVELOPMENT DISTRICT
Fiscal Year 2026

DIRECT ASSESSMENTS

Developer	*Date*	*Invoice / Check*	*O&M Portion*	*Debt Service 2024*
INVOICED				
Kelly Park VB Development LLC	12/01/25	2026-01	$ 170,271.50	$ -
Kelly Park VB Development LLC	02/01/26	2026-01	$ 85,135.75	$ -
Kelly Park VB Development LLC	03/01/26	2026-01	$ -	$ 1,069,333.75
Kelly Park VB Development LLC	05/01/26	2026-01	$ 85,135.75	$ -
Kelly Park VB Development LLC	09/01/26	2026-01	$ -	$ 1,069,333.75
TOTAL			**$ 340,543.00**	**$ 2,138,667.50**
PAYMENTS				
Kelly Park VB Development LLC	12/10/25	2400	170,271.50	
Kelly Park VB Development LLC	02/04/26	2436	85,135.75	
Kelly Park VB Development LLC	03/04/26	Wire		1,069,333.75
Kelly Park VB Development LLC	06/01/26	2495	85,135.75	
Kelly Park VB Development LLC	09/02/26	Wire		1,019,722.50
TOTAL			**$ 340,543.00**	**$ 2,089,056.25**
BALANCE			**$ -**	**$ 49,611.25**