



Your Community.
Our Commitment.



UNION PARK EAST

COMMUNITY DEVELOPMENT DISTRICT

Advanced Meeting Package

Regular Meeting

Date/Time:
Wednesday
March 25, 2026
6:00 p.m.

Location:
Fairfield Inn & Suites
2650 Lajuana Blvd.,
Wesley Chapel, FL 33543

Note: The Advanced Meeting Package is a working document and thus all materials are considered DRAFTS prior to presentation and Board acceptance, approval or adoption.





UNION PARK EAST

COMMUNITY DEVELOPMENT DISTRICT

c/o Vesta District Services

250 International Parkway, Suite 208

Lake Mary, FL 32746

321-263-0132

Board of Supervisors
Union Park East Community Development District

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the Union Park East Community Development District is scheduled for **Wednesday, March 25, 2026 at 6:00 p.m.** at **Fairfield Inn & Suites – 2650 Lajuana Blvd., Wesley Chapel, FL 33543.**

The advanced copy of the agenda for the meeting is attached along with associated documentation for your review and consideration. Any additional support material will be distributed at the meeting.

Should you have any questions regarding the agenda, please contact the District Manager at (321) 263-0132 X 536 or hbeckett@vestapropertyservices.com. We look forward to seeing you at the meeting.

Sincerely,

Heath Beckett

Heath Beckett
District Manager

CC: Attorney
Engineer
District Records





UNION PARK EAST

COMMUNITY DEVELOPMENT DISTRICT

Meeting Date: Wednesday, March 25, 2026
 Time: 6:00 p.m.
 Location: Fairfield Inn & Suites
 2650 Lajuana Blvd.
 Wesley Chapel, FL 33543

[Join via Computer or Mobile App](#)
 Dial-in Number: 1-904-348-0776
 Phone Conference ID: 684 257 747#
 (Mute/Unmute: *6)
 (Raise/Lower Hand: *5)

Regular Meeting Agenda

The full draft agenda packet will be posted to the CDD website under [District Documents](#) when it becomes available, or it may be requested no earlier than 7 days prior to the meeting date by emailing sconley@vestapropertyservices.com

FIRST ORDER OF BUSINESS:

ROLL CALL

	Present	Virtual	Absent
Tara Stabile (1)			
Vincent Pacifico (2-C)			
Michelle Diman (3)			
Richard Ramirez (4)			
Gerard Bianchi (5-VC)			

Staff/Vendors

Heath Beckett, Vesta District Services
 Michael Bush, Vesta District Services
 Savannah Hancock, Kilinski Van Wyk
 Amy Palmer, Lighthouse Engineering
 Chris Thompson, Blue Water Aquatics
 Casey Hallman, Floralawn

SECOND ORDER OF BUSINESS:

AUDIENCE COMMENTS – AGENDA ITEMS

(Limited to 3 Minutes Per Person)

THIRD ORDER OF BUSINESS:

AUDIT SERVICES

A. **Audit Committee Meeting**

1. Ranking of Audit Proposals

➤ Summary Evaluation

- Grau & Associates
- McIntosh CPA

[EXHIBIT 1](#)

[EXHIBIT 2](#)

[EXHIBIT 3](#)

2. Recommendation for Auditor Services

B. Acceptance of Audit Committee’s Recommendation and Authorization of Staff to Issue Audit Services Notice of Intent to Award



FOURTH ORDER OF BUSINESS: OPERATIONS & MAINTENANCE

- A. District Engineer – *Amy Palmer, Lighthouse Engineering*
 - 1. Update on Pickleball Court & Paving Construction Project
- B. Aquatic Maintenance – *Chris Thompson, Blue Water Aquatics*
 - 1. Aquatic Services Report [EXHIBIT 4](#)
 - 2. Fountain Service Reports [EXHIBIT 5](#)
- C. Landscape Maintenance – *Casey Hallman, Floralawn* [EXHIBIT 6](#)
 - 1. Consideration of Floralawn Proposals:
 - a. #18608 – Amenity Center Medians Plant Replacement - \$2,368.60 – *Previously Presented* [EXHIBIT 7](#)
 - b. #18611 – Amenity Center Sod Replacement - \$3,819.44 – *Previously Presented* [EXHIBIT 8](#)
- D. Field Manager – *Michael Bush, Vesta District Services* [EXHIBIT 9](#)
 - 1. Consideration of Field Operation Proposals
- E. District Counsel – *Savannah Hancock, Kilinski Van Wyk*
 - 1. Update on Property Conveyance Request (Gibson)
- F. Adoption of **Resolution 2026-06, Authorizing Spending Authority** [EXHIBIT 10](#)
- G. District Manager – *Heath Beckett, Vesta District Services*

FIFTH ORDER OF BUSINESS: CONSENT AGENDA

- A. Approval of the Minutes of the Board of Supervisors Regular Meeting Held February 25, 2026 [EXHIBIT 11](#)
- B. Acceptance of the February 2026 Unaudited Financial Statement [EXHIBIT 12](#)
- C. Ratification of Approved Proposals [EXHIBIT 13](#)
 - 1. Blue Water Aquatics #FA-2026-1177 - Fountain #2 Capacitor Box Replacement - \$787.66
 - 2. Blue Water Aquatics #FA-2026-1176 - Fountain #2 Light Repair - \$1,290.80

SIXTH ORDER OF BUSINESS: SUPERVISOR REQUESTS

- A. Discussion on Liberty Square Pond N (Pacifico)

SEVENTH ORDER OF BUSINESS: AUDIENCE COMMENTS – NEW BUSINESS

(Limited to 3 Minutes Per Person)





EIGHTH ORDER OF BUSINESS:

SHADE ITEMS: SECURITY

A. **Closed Session** *(No Action Will be Taken During the Closed Session)*

1. Discussion on District Security Matters

B. Consideration of Action Relating to Security Matters

NINTH ORDER OF BUSINESS:

NEXT MEETING QUORUM CHECK

	Present	Virtual	Absent
Tara Stabile (1)			
Vincent Pacifico (2-C)			
Michelle Diman (3)			
Richard Ramirez (4)			
Gerard Bianchi (5-VC)			

Wednesday, April 22, 2026

at 6:00 p.m.

Fairfield Inn & Suites Tampa Wesley Chapel

2650 Lajuana Boulevard

Wesley Chapel, FL 33543

TENTH ORDER OF BUSINESS:

ACTION ITEMS SUMMARY *(To be Included in the Meeting Minutes)*

ELEVENTH ORDER OF BUSINESS:

ADJOURNMENT



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- Legend**
-  CDD BOUNDARY
 -  EASEMENT LINE
 -  CONTROL STRUCTURE
 -  LANDSCAPE MAINTENANCE
 -  POND BANK MAINTENANCE
 -  UNPLANTED
 -  WETLAND WITH 25' SETBACK



0 150' 300' 600'
 SCALE: 1" = 300'

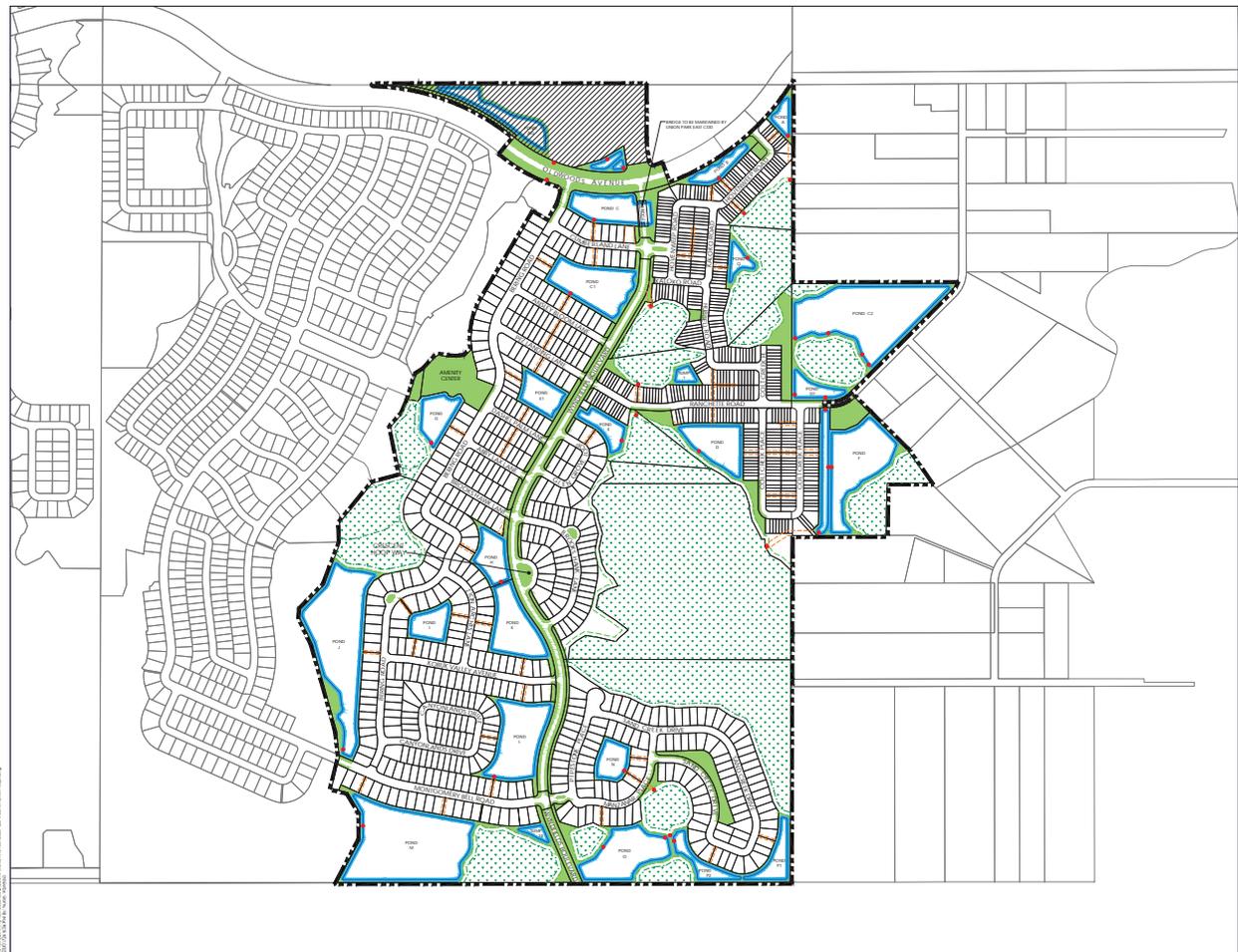
Revision	By	Date	Project No.

Board	By	Date	Project No.

Client/Project
 UNION PARK EAST
 COMMUNITY DEVELOPMENT DISTRICT
 Pasco County, Florida

Title
 MAINTENANCE MAP

Project No. 215613663 Scale 1" = 300'
 Drawing No. X03 Sheet 1 of 1 Revision 0



2023/05/25 10:52 AM C:\Users\jstanc\OneDrive\Documents\215613663\X03 MAINTENANCE MAP.dwg
 2023/05/25 10:52 AM C:\Users\jstanc\OneDrive\Documents\215613663\X03 MAINTENANCE MAP.dwg





EXHIBIT 1



UNION PARK EAST - AUDITOR EVALUATION

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Ability of Personnel 20 Pts.	Proposer Experience 20 Pts.	Understanding Scope of Work 20 Pts.	Ability to Furnish Required Service 20 Pts.	Price 20 Pts.	TOTAL POINTS
Grau & Associates	\$4,800	\$4,900	\$5,000	\$5,100	\$5,200						
McIntosh CPA	\$6,500	\$6,600	\$6,700	\$6,800	\$6,900						



**UNION PARK EAST
COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION
EVALUATION CRITERIA**

1. Ability of Personnel. **(20 Points)**

This includes the geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing workload; proposed staffing levels, etc.

2. Proposer's Experience. **(20 Points)**

This includes past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other community development districts in other contracts; character, integrity, reputation, of respondent, etc.

3. Understanding of Scope of Work. **(20 Points)**

This category addresses the extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. Ability to Furnish the Required Services. **(20 Points)**

This category addresses the 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. **(20 Points)**

Points will be awarded based upon the lowest total bid for rendering the services and the reasonableness of the bid.





EXHIBIT 2





Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

UNION PARK EAST
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: March 13, 2026
12:00PM

Submitted to:

Union Park East
Community Development District
c/o District Manager
250 International Parkway, Suite 208
Lake Mary, FL 32746

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
1001 Yamato Road, Suite 301
Boca Raton, Florida 33431
Tel (561) 994-9299
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com





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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

March 13, 2026

Union Park East Community Development District
c/o District Manager
250 International Parkway, Suite 208
Lake Mary, FL 32746

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2026, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Union Park East Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.



Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or Ben Steets, CPA (bsteets@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

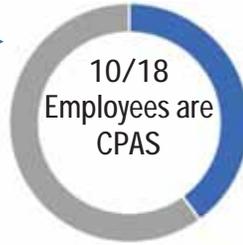
Firm Qualifications



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

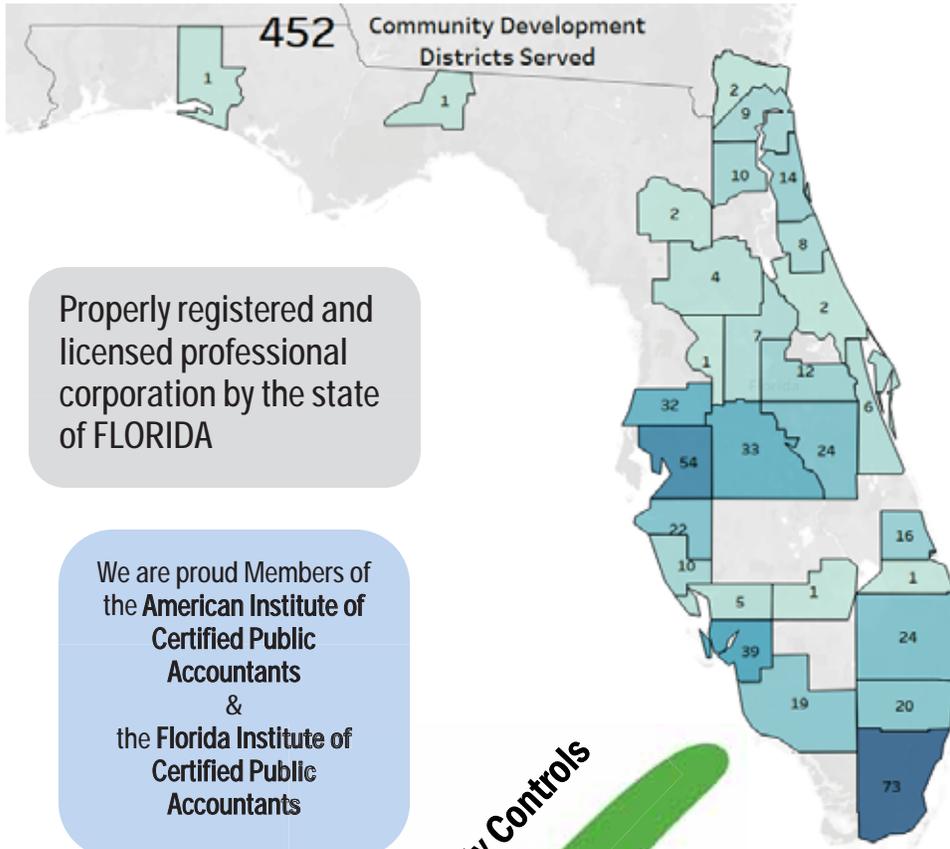
Our Team



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the American Institute of Certified Public Accountants & the Florida Institute of Certified Public Accountants



Quality Controls

- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

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
pau@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114

Review Number: 616829

October 3, 2025

To the Partners of Grau & Associates
And the Peer Review Committee of the
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Grau & Associates (the firm), in effect for the year ended June 30, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/standards. The summary also includes an explanation of how engagements identified as not performed or reported on conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Grau & Associates in effect for the year ended June 30, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Grau & Associates has received a peer review rating of *pass*.



Prida Guida & Perez, P.A.

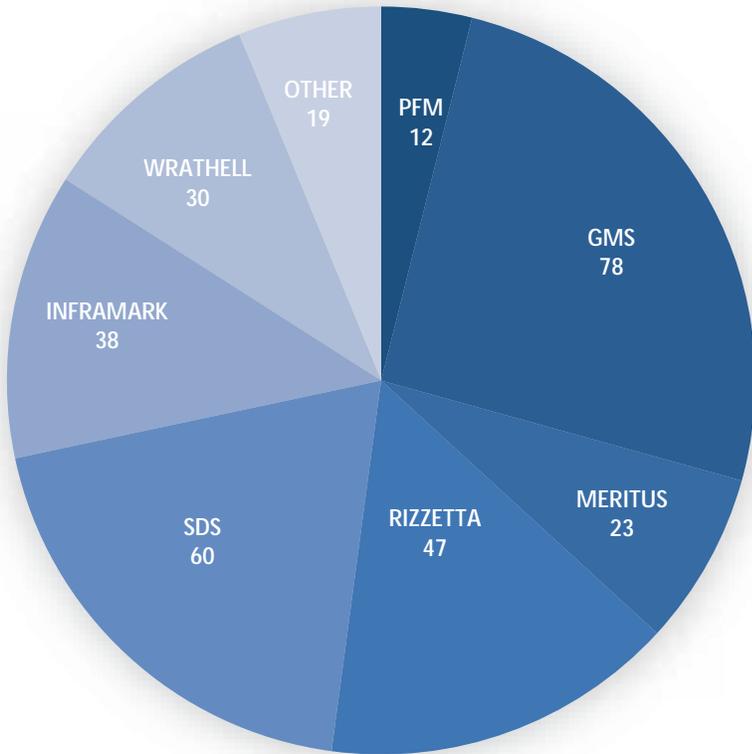
Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS



GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 35+
 CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 56 hours
 Professional Memberships: AICPA, FICPA, FGFOA, GFOA

Ben Steets, CPA (Partner)

Years Performing Audits: 9+
 CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 64 hours
 Professional Memberships: AICPA, FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

- Ben Steets



YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony' J. Grau, CPA Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

- | | |
|--|--|
| Bayside Improvement Community Development District | St. Lucie West Services District |
| Dunes Community Development District | Ave Maria Stewardship Community District |
| Fishhawk Community Development District (I, II, IV) | Rivers Edge II Community Development District |
| Grand Bay at Doral Community Development District | Bartram Park Community Development District |
| Heritage Harbor North Community Development District | Bay Laurel Center Community Development District |
| Boca Raton Airport Authority | Astonia Community Development District |
| Greater Naples Fire Rescue District | Bauer Drive Community Development District |
| Key Largo Wastewater Treatment District | Beacon Tradeport Community Development District |
| Lake Worth Drainage District | Botaniko Community Development District |
| South Indian River Water Control | ChampionsGate Community Development District |

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
City of Boca Raton Financial Advisory Board Member
Florida Government Finance Officers Association
Government Finance Officers Association Member

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	40
Accounting, Auditing and Other	53
Total Hours	<u>93</u> (includes of 4 hours of Ethics CPE)





Ben Steets, CPA, Partner

Contact : bsteets@graucpa.com / (561) 939-6669

Experience

Grau & Associates	Partner	2023-Present
Grau & Associates	Manager	2021-2023
Grau & Associates	Senior Auditor	2018-2021
Grau & Associates	Staff Auditor	2016-2018
PCAOB Registered Firm	Staff Auditor	2015-2016

Education

Florida Atlantic University (2015)

Clients Served (partial list)

- | | |
|--|--|
| (>300) Various Special Districts | San Carlos Park Fire and Rescue Service District |
| Careersource Polk | Sanibel Fire and Rescue District |
| Central Broward Water Control District | South Broward Drainage District |
| Dunes Community Development District | South Trail Fire and Rescue District |
| Greater Naples Fire Rescue District | Town of Highland Beach |
| Key Marco Community Development District | Town of Lauderdale-By-The-Sea |
| Lake Worth Drainage District | Verano Walk Community Development District |
| Mae Volen Senior Center | West Villages Improvement District |
| Port of the Islands Community Improvement District | Winding Cypress Community Development District |

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	28
Accounting, Auditing and Other	<u>88</u>
Total Hours	<u>116</u> (includes 4 hours of Ethics CPE)

Professional Associations/Memberships

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2026-2030 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2026	\$4,800
2027	\$4,900
2028	\$5,000
2029	\$5,100
2030	<u>\$5,200</u>
TOTAL (2026-2030)	<u>\$25,000</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	491	5	4	484	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73

Current
Arbitrage
Calculations

We look forward to providing **Union Park East Community Development District** with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

For even more information on Grau & Associates
please visit us on www.graucpa.com.



EXHIBIT 3



Independent Audit Service Proposal



2385 NW Executive Center Dr.
Boca Raton, FL 33431

rmcintoshcpa.com

Prepared for Union Park East Community Development District

Prepared By:
McIntosh CPA

March 13, 2026



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Transmittal Letter



March 13, 2026

Board of Supervisors
Union Park East Community Development District
Pasco County

McIntosh CPA is pleased to submit this proposal to provide annual auditing services for the Union Park East Community Development District (the "District"). Our firm specializes in auditing services for governmental entities, including special districts, ensuring compliance with Florida Statutes, Government Auditing Standards (Yellow Book), and the requirements set forth by the Florida Auditor General. We are a Woman & Minority Business certified by the State of Florida.

While the firm is new, the managing partner has been providing auditing services to special districts for over 18 years and has an impeccable reputation among former clients. With this experience and knowledge, we are uniquely qualified and ready to assist the District with the audit services needed. We are confident that we will not only provide the services required but exceed expectations.

We understand the importance of accountability and fiscal responsibility in government operations. Our audit methodology is designed to provide an efficient, thorough, and collaborative review process while minimizing disruption to your daily operations. Additionally, we are committed to maintaining open communication and delivering clear, actionable recommendations to support the District's financial integrity and operational efficiency.

We have an established reputation for delivering high-quality, timely, and efficient audits. With our extensive experience, we are confident in our ability to provide the District with the highest level of professional service. We acknowledge that this proposal is valid for ninety (90) days following submission.

We thank you for the opportunity to provide a proposal and look forward to working with the District's team. Please do not hesitate to contact Racquel McIntosh at 2385 NW Executive Center Dr., Suite 100, Boca Raton FL 33431, 561-981-6282, or mcintoshcpa@outlook.com with any questions.

Sincerely,

McIntoshCPA

Racquel McIntosh, CPA
Founder & Managing Partner



Statement of Understanding and Scope of Work

The Union Park East Community Development District requires independent audit services for the fiscal years ending September 30, 2026, with an option for four additional one-year renewals. Our firm understands that the audit must comply with:

- Chapter 218.39, Florida Statutes
- Florida Auditor General’s Rules
- Government Auditing Standards (Yellow Book)
- Licensure under Chapter 473

The audit will include an examination of the District’s financial records, internal controls, and compliance with applicable laws and regulations.

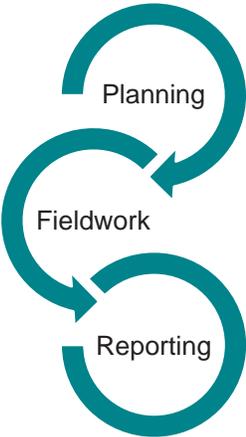
AUDIT TIMELINE

We recognize the importance of adhering to the District’s annual audit deadline and are fully committed to ensuring a timely and efficient audit process. Racquel McIntosh will be responsible for the firm meeting the required deadline. Our team will strategically plan and execute the audit to ensure that the draft and auditor’s reports are completed well in advance of the deadline, allowing ample time for review and discussion. Additionally, we will maintain open communication throughout the engagement to address any concerns promptly and ensure a smooth and seamless audit experience.

SCOPE OF WORK

- Conduct an independent audit in accordance with Government Auditing Standards
- Evaluate internal controls and compliance with Florida statutes
- Issue audited financial statements with findings and recommendations
- Report to the Board of Supervisors on the audit findings
- Provide ongoing support for financial and compliance questions

The audit will be performed in the three phases below;



AUDIT PLANNING

This is the most critical part of an audit, as a well planned audit determines the flow and efficiency for the entire audit. Planning consists of the following segments:

Obtain an understanding of the District – we will gain an understanding of the District in order to perform risk assessment for the various segments of the audit. It involves reviewing the policies and procedures, documenting the internal controls of the District, including compliance requirements, and making an initial assessment of inherent risk in order to determine the preliminary risk of material misstatement to the financial statements. It also includes gaining an understanding of the District's IT environment and how that affects financial reporting.

IT Assessment – we will discuss with management and document the District's IT infrastructure, including; general controls over the network and the accounting software, and specific controls within the accounting software. We will also discuss access, backups, disaster recovery, and virus protection. These discussions will assist in determining if the IT infrastructure is adequate to reduce any material financial statement misstatements.

Preliminary analytics – current vs prior year review of accounts to determine and document causes for fluctuations.

Risk Assessment - Used in conjunction with other planning items above to dictate further audit procedures.

FIELDWORK

Based on the risk assessment results from planning, a combination of analytical procedures, detail test of transactions, and use of audit confirmations will be applied by the auditor.

Analytical procedures – these will consist of revenue and expenditure variances from the prior year, variances with the budget, calculating revenue expectations, and reviewing trend analysis for anomalies.

Test of details – these will consist of tracing and vouching transactions to and from the accounting records. Will also include testing bond compliance.

***Audit confirmations** – these will be sent to attorneys, tax collector, bond trustees, and other entities as deemed necessary.*

REPORTING

Once the fieldwork has been completed, a draft of the financial statements along with all related audit reports will be prepared for management's review. McIntosh CPA utilizes a memo to management regarding findings and recommendations not deemed significant and therefore not included in any of the audit reports. The memo will detail the observation and provide a recommendation for corrective action. No management response is required since it will not be presented in any audit report. Before a finding is reported in the audit report, a determination is made as to why the issue occurred and whether it was a one-time occurrence. We ensure that reporting items in the audit report are necessary and that recommendations are cost beneficial.

For all three phases above, if deficiencies or discrepancies are identified, management will be informed immediately to give them a chance to research and provide additional information or put corrective measures in place.

Qualifications and Experience

INDEPENDENCE

We affirm that McIntosh CPA is independent with respect to the District. We meet the independence standards of Generally Accepted Auditing Standards and the U.S. Government Accountability Office's *Government Auditing Standards*.

FIRM QUALIFICATIONS

- Licensed under Chapter 473, Florida Statutes
- Over 18 years of experience auditing governments
- Demonstrated expertise in auditing special districts and financials
- Strong track record of timely report delivery and responsiveness

The services as outlined in the statement of understanding will be overseen by Racquel McIntosh CPA, who brings 18 years of exemplary service in the government auditing and accounting industry. In her previous role, she was an audit partner providing auditing services to municipalities and special districts throughout the State of Florida and was in charge of audit quality for the firm. In addition, she assisted clients with internal policy review, internal control best practices and implementation, and assisted with implementation of accounting software and accounting standards.

Further, she has met the educational requirements for CPAs set forth under Florida Statutes and the Government Auditing Standards (Yellow Book) issued by the Government Accountability Office (GAO). See next page for resume.

Value-Added Service

In addition to providing audit services for the District, Racquel provides an annual training session for the District accounting staff which will include; reviewing items found in the previous year's audit, accounting treatment for certain transactions, how to respond to auditor inquiry, how to analyze financial statements, and new accounting standards and regulations applicable to the upcoming audit year.

REFERENCES

Below are three districts that the engagement partner has worked on with the named management companies. In total, the engagement partner oversaw and worked on over 200 CDDs.

CATALINA AT WRINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT	Rizzetta & Company 3434 Colwell Avenue, Suite 200 Tampa, FL 33614
BERRY BAY COMMUNITY DEVELOPMENT DISTRICT	Meritus 2005 Pan Am Circle, Suite 300 Tampa, FL 33607
BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT	Inframark 210 N University Drive Coral Springs, FL 33071





RACQUEL MCINTOSH

CPA

561-981-6292

racquelmcpa@outlook.com

Racquel McIntosh, CPA

2385 NW Executive Center
Dr, Suite 100, Boca Raton FL

EDUCATION

Masters of Accounting
Florida Atlantic University
2004

Bachelor of Arts B.B.A
Major: Accounting & Finance
Florida Atlantic University
2003

INDUSTRIES

Governments

Non-profits

MEMBERSHIPS

AICPA

CSDA

FASD

FICPA

FGFOA

FASD Board Member/Presenter

FICPA SLG Committee Member

Profile

Racquel has been providing auditing and consulting services to governments and non-profits for over 18 years. Her in-depth knowledge of government/non-profit compliance requirements, regulations, accounting principles and audit methodologies provides clients with the highest service quality delivered with the utmost integrity.

Experience

- Oct 2023- Present
McIntosh CPA
Founder & Managing Partner
- 2014 - 2023
Grau & Associates
Audit Partner
- 2011 - 2013
Grau & Associates
Audit Manager
- 2009 - 2011
Grau & Associates
Audit Senior
- 2005 - 2009
Grau & Associates
Audit Staff

Collaborations

In addition to external audits, Racquel has assisted clients with implementing new accounting standards and State legislation, switching ERP systems, improving internal controls via new policies and procedures, providing education via webinars/seminars, and providing guidance to management.

6



Schedule of Fees

Below are the all-inclusive fees for the District’s annual financial statement audit

Fiscal Year	Proposed Fee
2026	\$6,500
2027	\$6,600
2028	\$6,700
2029	\$6,800
2030	\$6,900

The above fees are based on the District not issuing Bonds in any of the fiscal years. If Bonds are issued, then fees will be adjusted.



Appendix

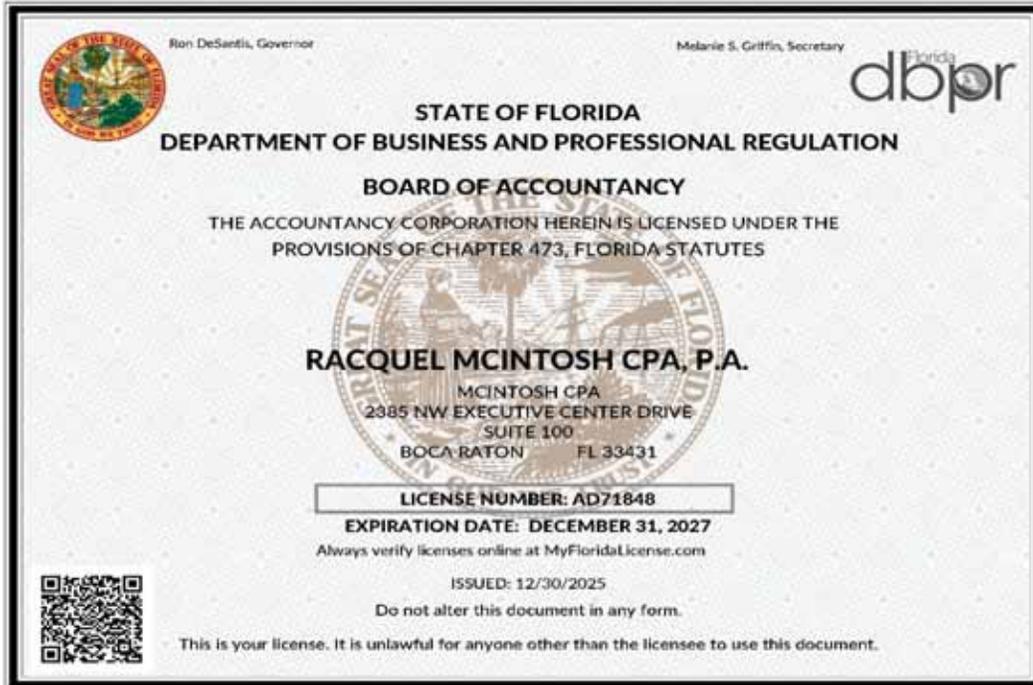




EXHIBIT 4





EXHIBIT 5



Shirley M. Conley

From: customerservice@bluewateraquaticsinc.com
Sent: Tuesday, March 3, 2026 8:26 AM
To: Shirley M. Conley; Heath Beckett; Michael P. Bush
Cc: Brenda Jordan
Subject: Union Park East Fountain F-2 Service Requests and Repair Estimates
Attachments: Union Park East -Fountain 2 Lights Est FA-2026-1176 03-02-2026.pdf; Union Park East - Fountain 2 Capacitor Box Est FA-2026-1177 03-02-2026.pdf; Union Park East - Fountain F-2 Service Req PTR #1631 - 022726.pdf

Good morning,

Our technicians were onsite on **2/27** for a fountain service request to troubleshoot **Fountain F-2**. During their inspection, they found that the lights had come unplugged. After reconnecting them, only **2 out of the 4 lights** were functioning—one fixture was broken, and another had failed due to bad diodes.

They also discovered a **burnt wire leading to the run capacitor**, which is causing the motor to draw high amperage. This condition can lead to **premature motor failure** if not addressed.

We suggest, at this time, **replacing the lights and the capacitor box**.

To help streamline the process, I've attached estimates for the lights and the capacitor box, as well as a copy of the service report from the technician's visit.

Once you've had a chance to review the proposal with the appropriate parties, you can simply sign and return it digitally if you'd like to move forward — our documents are set up for quick and convenient electronic signatures.

Please let me know if you have any questions or need any additional information.

Best regards,
Jeremy Lovell
Field & Customer Support Specialist



Blue Water Aquatics Inc.
5119 State Road 54, New Port Richey FL 34652
Office Phone: (727) 842-2100 Ext. 101
Website: www.BlueWaterAquaticsInc.com

OH, BY THE WAY – Did you know that Blue Water Aquatics also offers Midge Fly Control, Erosion Control and Fountain & Aeration services? Give us a call!





Order report

Service details

Technician:

Randy Mitchell

Client:

Union Park East CDD

Service Date

2/27/2026

Request Warranted

Yes

Action Taken

Went out to fountain found the broken light is not plugged in. Also another light has bad diodes. (2) out of (4) lights work properly. Also when I was In control panel of found a burnt wire going to the run capacitor. This was causing the motor to run higher amps that can cause premature failure. I replaced the burn wire and motor is running within spec. Suggest replacing capacitor box soon.

Service Date

2/27/2026

Customer

Union Park East CDD

Weather Conditions

Cloudy

Wind

S 7mph

Temperature

69

Multiple Sites Treated

No

Pond Number

Fountain 2

Service Performed

Troubleshooting

Work Performed

Fountains / Aeration

Equipment Used

Bass Boat

Water Level

Normal

Restrictions

None

Observations/Recommendations

Suggest replacing lights and capacitor box.

Pictures:



Order report



Order report



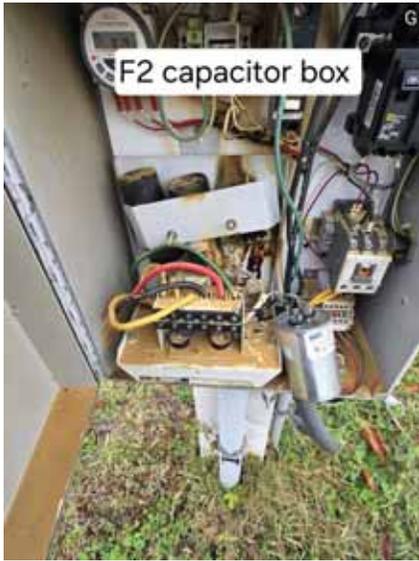


Order report

Service details	
Technician: Randy Mitchell	Client: Union Park East CDD
Service Date	3/9/2026
Request Warranted	Yes
Action Taken	Installed new 5hp standard capacitor box.Fountain is running normal.
Service Date	3/9/2026
Customer	Union Park East CDD
Weather Conditions	Partly Cloudy
Wind	N 5mph
Temperature	80
Multiple Sites Treated	No
Pond Number	Fountain 2
Service Performed	Repairs
Work Performed	<input checked="" type="checkbox"/> Fountains / Aeration
Equipment Used	<input checked="" type="checkbox"/> Backpack
Water Level	Normal
Restrictions	None
Observations/Recommendations	Fountain repaired and running
Pictures:	



Order report





Order report

Service details

Technician: Omar Artis	Client: Union Park East CDD
---	--

Service Date	2/19/2026
--------------	-----------

Action Taken	Erosion control
--------------	-----------------

Pictures



Service Date	2/19/2026
Customer	Union Park East CDD
Weather Conditions	Sunny
Wind	0
Temperature	68
Multiple Sites Treated	No
Pond Number	Sp 10
Service Performed	Repairs
Work Performed	<input checked="" type="checkbox"/> Erosion Control



Order report

Equipment Used

Other

Water Level

Low

Restrictions

None

Observations/Recommendations

Fix erosion problem

Pictures of Work Completed



Order report

Ponds Treated Information

Repeatable - 1 Count

Work Performed

Other

Equipment Used

ATV/UTV

Work Performed

Erosion Control

Equipment Used

Other



Order report



Ponds Treated Information

Repeatable - 1 Count

Work Performed

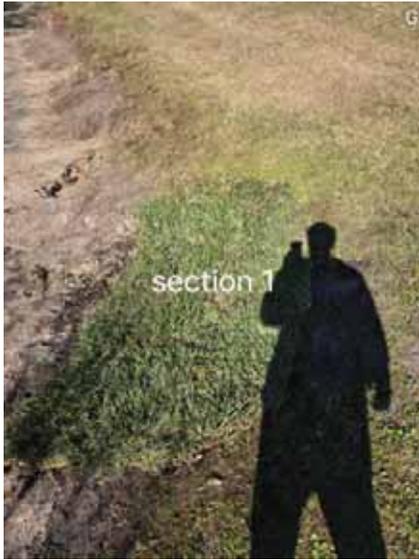
Other

Equipment Used

Backpack



Order report



Work Performed
Equipment Used

- Erosion Control
- Other



Order report





UNION PARK EAST
COMMUNITY DEVELOPMENT DISTRICT

EXHIBIT 6





EXHIBIT 7





Proposal

Date: 9/30/2025

Work Order #18608

PO #

Customer:

Union Park East CDD
 1549 Bering Rd
 Wesley Chapel, FL 33543

Property:

Union Park East CDD
 1549 Bering Rd
 Wesley Chapel, FL 33543

Plant Removal and Installation

The Middle Islands across from the amenity center are old and in decline. There are also quite a few plants missing

Install and finish new plants in place of the old, while keeping the pattern

Disposal



Plant replacement

Bed Prep and Plant Removal and Plant Installation

Items	Quantity	Unit
Landscape Removal	10.00	Hr
Dwarf Red Ixora - Installation	40.00	3 Gal
Disposal	0.10	ea
Arboricola - Installation 3 gal	30.00	3 Gal

Irrigation Repair and Modification



Irrigation work could total +/-20% of total cost of project.

PROJECT TOTAL: \$2,368.60

Terms & Conditions

Special Instructions/Remarks: Floralawn, Inc. is not responsible for any damage to driveways or walk that are in poor condition prior to start of work. Floralawn will also not be responsible for any damage to septic tanks or underground utilities that are not previously identified by the Owner or marking service.

We hereby propose to furnish labor and materials, complete in accordance with the above specifications for the sum of: ----- (\$2,368.60), with payments to be made as follows: (Amounts under \$500.00 will need to be paid in full) 50% deposit to begin job with the balance due upon completion.

Material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra cost will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents, or delays beyond our control. This proposal is subject to acceptance within 30 days and is void thereafter at the option of the undersigned. Start of the work described in proposal will commence within 4 weeks upon signature of proposal.

By _____
Casey Hallman
Date 9/30/2025

Floralawn

By _____

Date _____

Union Park East CDD





UNION PARK EAST
COMMUNITY DEVELOPMENT DISTRICT

EXHIBIT 8





Proposal

Date: 9/30/2025

Work Order #18611

PO #

Customer:

Union Park East CDD
1549 Bering Rd
Wesley Chapel, FL 33543

Property:

Union Park East CDD
1549 Bering Rd
Wesley Chapel, FL 33543

Oak Tree Replacement

Sod in decline at the road of the Amnity Center at Berring

Install and furnish

Disosal





Plant replacement

Bed Prep and Plant Removal and Plant Installation

Items	Quantity	Unit
Disposal	0.50	ea
Sod removal w/ L (per 100 SQFT)	16.00	ea
St Augustine Grass - Furnish and Installation	1,600.00	sqft

Irrigation Repair and Modification

Irrigation work could total +/-20% of total cost of project.



PROJECT TOTAL: \$3,819.44

Terms & Conditions

Special Instructions/Remarks: Floralawn, Inc. is not responsible for any damage to driveways or walk that are in poor condition prior to start of work. Floralawn will also not be responsible for any damage to septic tanks or underground utilities that are not previously identified by the Owner or marking service.

We hereby propose to furnish labor and materials, complete in accordance with the above specifications for the sum of: ----- (\$3,819.44), with payments to be made as follows: (Amounts under \$500.00 will need to be paid in full) 50% deposit to begin job with the balance due upon completion.

Material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra cost will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents, or delays beyond our control. This proposal is subject to acceptance within 30 days and is void thereafter at the option of the undersigned. Start of the work described in proposal will commence within 4 weeks upon signature of proposal.

By _____
 Casey Hallman
Date 9/30/2025
 _____ **Floralawn**

By _____
Date _____
 Union Park East CDD





UNION PARK EAST
COMMUNITY DEVELOPMENT DISTRICT

EXHIBIT 9





UNION PARK EAST
COMMUNITY DEVELOPMENT DISTRICT

EXHIBIT 10



RESOLUTION 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE UNION PARK EAST COMMUNITY DEVELOPMENT DISTRICT CONFIRMING AUTHORIZATION TO PAY INVOICES FOR WORK PREVIOUSLY APPROVED; AUTHORIZING THE CHAIR OR VICE CHAIR OF THE BOARD OF SUPERVISORS AND THE DISTRICT MANAGER TO ENTER INTO TIME SENSITIVE AND EMERGENCY CONTRACTS AND DISBURSE FUNDS FOR PAYMENT OF CERTAIN EXPENSES WITHOUT PRIOR APPROVAL OF THE BOARD OF SUPERVISORS; PROVIDING FOR A MONETARY THRESHOLD; PROVIDING FOR THE REPEAL OF PRIOR SPENDING AUTHORIZATIONS; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Union Park East Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, Section 190.011(5), *Florida Statutes*, authorizes the District to adopt resolutions which may be necessary for the conduct of District business; and

WHEREAS, the Board of Supervisors of the District (“**Board**”) typically meets on an as needed basis, and in no event more than monthly, to conduct the business of the District, including approval of proposals, authorizing the entering into of agreements or contracts, and authorizing the payment of District operating and maintenance expenses; and

WHEREAS, the Board contracted with the District Manager to timely pay the District’s vendors and perform other management functions; and

WHEREAS, the Board desires to confirm that the District Manager is authorized to pay invoices, regardless of the dollar amounts, for work previously approved by the Board and such payments do not need to be approved by the Board prior to payment; and

WHEREAS, the Board recognizes that certain time sensitive or emergency issues may arise from time to time that require approval outside of regular monthly meetings; and

WHEREAS, to conduct the business of the District in an efficient manner, recurring, non-recurring, and other disbursements for goods and services must be processed and paid in a timely manner; and

WHEREAS, the Board has determined that it is in the best interests of the District, and is necessary for the efficient administration of District operations; the health, safety, and welfare of the residents within the District; and the preservation of District assets and facilities, to authorize



limited spending authority to the Chair (or Vice Chair, if the Chair is unavailable) of the Board and the District Manager between regular monthly meetings, for work and services that are time sensitive and/or emergency in nature.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD
OF SUPERVISORS OF THE UNION PARK EAST
COMMUNITY DEVELOPMENT DISTRICT:**

1. **Authorization to Pay Invoices for Work Previously Approved.** The District Manager is authorized to pay invoices, regardless of the dollar amounts, for work previously approved by the Board in accordance with such contracts, and such payments do not need to be approved by the Board prior to payment nor do they need to be re-approved by the Board at a future meeting.
2. **Limited Spending Authorization.** The Board hereby authorizes the individuals stated below to exercise their judgment to enter into time sensitive and emergency contracts and disburse funds up to the amounts stated below without prior Board approval for expenses (1) that are required to provide for the health, safety, and welfare of the residents within the District; (2) for the maintenance, repair, or replacement of a District asset; or (3) to remedy an unforeseen disruption in services relating to the District's facilities or assets, if such disruption would result in significantly higher expenses unless the contract is entered into immediately.
 - a. The District Manager may individually authorize such expenses up to \$2,500.00 per proposal and/or event.
 - b. The Chair (or Vice Chair, if the Chair is unavailable) may individually authorize such expenses up to \$10,000.00 per proposal and/or event.
 - c. The District Manager and Chair (or Vice Chair, if the Chair is unavailable) may jointly authorize such expenses up to \$25,000.00 per proposal and/or event.
3. **Ratification of Spending Authorization at Future Meeting.** Any payment made or contract entered into pursuant to this Resolution shall be submitted to the Board at the next scheduled meeting for approval and ratification.
4. **Repeal of Prior Spending Authorizations.** All prior spending authorizations approved by resolution or motion of the Board are hereby repealed.
5. **Effective Date.** This Resolution shall become effective immediately upon its adoption.



PASSED AND ADOPTED THIS 25TH DAY OF MARCH 2026.

ATTEST:

**UNION PARK EAST
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors





EXHIBIT 11



1 **MINUTES OF MEETING**
2 **UNION PARK EAST**
3 **COMMUNITY DEVELOPMENT DISTRICT**

4 The Regular Meeting of the Board of Supervisors of the Union Park East Community
5 Development District was held on Wednesday, February 25, 2026 at 6:00 p.m. at Fairfield Inn &
6 Suites 2650 Lajuana Boulevard, Wesley Chapel, FL 33543. The actions taken are summarized as
7 follows:

8 **FIRST ORDER OF BUSINESS:**

ROLL CALL

9 Mr. Beckett called the meeting to order at 6:03 p.m. and conducted roll call.

10 Present and constituting a quorum were:

11 Vincent Pacifico (S2)	Board Supervisor, Chairman
12 Michelle Diman (S3)	Board Supervisor, Assistant Secretary
13 Richard Ramirez (S4)	Board Supervisor, Assistant Secretary

14 Also present were:

15 Heath Beckett	District Manager, Vesta District Services
16 Michael Bush	Field Manager, Vesta District Services
17 Savannah Hancock	District Counsel, Kilinski Van Wyk PLLC
18 Amy Palmer	District Engineer, Lighthouse Engineering (<i>virtually</i>)
19 Chris Thompson	President, Blue Water Aquatics (<i>virtually</i>)
20 Casey Hallman	Account Manager, Floralawn (<i>joined in-progress, virtually</i>)

22 **SECOND ORDER OF BUSINESS:**

AUDIENCE COMMENTS – AGENDA ITEMS

23 (Limited to 3 minutes per individual for agenda
24 items)

25 There being none, the next item followed.

26 **THIRD ORDER OF BUSINESS:**

OPERATIONS & MAINTENANCE

27 A. District Engineer – *Amy Palmer, Lighthouse Engineering*

- 28 1. WALK-ON EXHIBIT A: Consideration of Revised Top Notch Grading
29 Proposal #1578 for Pickleball Court Construction - \$125,705.03

30 Ms. Palmer presented the revised Top Notch Grading proposal. Ms.
31 Palmer recommended the District not proceed with the Top Notch
32 Grading proposal unless they will provide an on-site General Contractor
33 to oversee the project. She suggested the Board consider separating the
34 paving and pickleball court construction into two projects, which would
35 provide greater quality control. Supervisors discussed construction
36 project risks and responsibilities. Ms. Palmer advised the infrastructure
37 portion (paving) should be completed prior to the pickleball court
38 construction. Ms. Hancock reviewed the warranty and damage

39 provisions that would be included in the District's construction
40 agreements. The Board asked Ms. Palmer to research the separation of
41 the project while waiting for Top Notch to issue a written commitment to
42 provide a General Contractor.

43 B. EXHIBIT 1: Aquatic Maintenance – *Chris Thompson, Blue Water Aquatics*

44 Mr. Thompson advised that the Sump 10 erosion repairs were completed. Dye
45 has been added to most of the ponds as an algae inhibitor. Mr. Thompson was
46 advised of a fountain light outage at pond C1.

47 1. Aquatic Services Report

48 2. Fountain Service Reports

49 3. EXHIBIT 2: Consideration of Blue Water Aquatics Proposal #FA-2026-
50 1170 for Pond K Fountain Motor Replacement - \$2,481.99

51 Mr. Thompson recommended the motor be replaced due to the high
52 amperage draw indicating end-of-life.

53 On a MOTION by Supervisor Pacifico, SECONDED by Supervisor Ramirez, WITH ALL IN FAVOR, the
54 Board approved Blue Water Aquatics proposal #FA-2026-1170 for the pond K fountain motor
55 replacement in the amount of \$2,481.99, for Union Park East Community Development District.

56 4. EXHIBIT 3: Consideration of Pond C Washout Repair Proposals

57 a. Blue Water Aquatics - \$3,500.00

58 Mr. Thompson explained the scope included use of lightweight
59 mini excavator, backfilling with shell/rock mix, geotextile, and sod.

60 b. Floralawn #19616 - \$3,843.82

61 On a MOTION by Supervisor Pacifico, SECONDED by Supervisor Diman, WITH ALL IN FAVOR, the
62 Board approved Blue Water Aquatics to repair the washout at pond C in the amount of \$3,500.00,
63 for Union Park East Community Development District.

64 5. EXHIBIT 4: Landscape Maintenance – *Casey Hallman, Floralawn*

65 Mr. Hallman reported on the cold weather impacts, irrigation issues, and pump
66 concerns. Floralawn repaired sod at pond N but further evaluation was required
67 pending weather stabilization.

68 Mr. Hallman advised of an irrigation valve replacement repair that would cost
69 \$1,535.38.

70 On a MOTION by Supervisor Pacifico, SECONDED by Supervisor Ramirez, WITH ALL IN FAVOR, the
71 Board approved Floralawn to complete an irrigation valve replacement in the amount of
72 \$1,535.38, for Union Park East Community Development District.

73 a. EXHIBIT 5: Consideration of Floralawn Proposal for Tupelo Sun-
74 Wyndfields Median Bed Replenishment



- 75 i. #19793 - Option 1 - \$4,965.57
- 76 ii. #19799 – Option 2 - \$4,456.59

77 This item was deferred until the March meeting. Supervisors discussed
78 potential costs for additional frost-damaged vegetation and ensuring
79 available funds for possible hurricane damages later in the year. Mr.
80 Hallman was asked to revise his proposal keeping the plant selections
81 colorful and durable.

82 C. EXHIBIT 6: Field Manager – *Michael Bush, Vesta District Services*

83 Mr. Bush discussed ceiling damage and repairs above the gym due to an A/C
84 leak. He stated that the quarterly A/C service was not being performed despite a
85 2025 contract and staff will investigate further. Discussion followed on
86 clubhouse access issues. Mr. Bush advised of the light and chandelier
87 replacements, the completion of the parking lot striping and the installation of
88 exterior fans.

89 1. EXHIBIT 7: Consideration of Proposals for Pet Waste Station
90 Maintenance Service

91 Mr. Bush reported chronic deficiencies with Tampa Bay Poop Patrol’s
92 service and recommended a new vendor: Scoops Poop, who offers a
93 twice-weekly service plus photos and written reporting.

94 On a MOTION by Supervisor Pacifico, SECONDED by Supervisor Ramirez, WITH ALL IN FAVOR, the 95 Board approved withholding payment for two waste stations due to service deficiencies, for 96 Union Park East Community Development District.
--

97 On a MOTION by Supervisor Pacifico, SECONDED by Supervisor Diman, WITH ALL IN FAVOR, the 98 Board approved terminating the agreement with Tampa Bay Poop Patrol for pet waste station 99 maintenance, for Union Park East Community Development District.
--

100 On a MOTION by Supervisor Diman, SECONDED by Supervisor Ramirez, WITH ALL IN FAVOR, the 101 Board approved an agreement with Scoops Poop for a twice a week pet waste station 102 maintenance service in the amount of \$952.00 per month, for Union Park East Community 103 Development District.

104 D. District Counsel – *Savannah Hancock, Kilinski Van Wyk*

- 105 1. Update on Pasco County Agreement to Add Boulders at End of Ranchette
106 Rd. (Related to Floralawn Proposal #19053 — \$3,520.58)

107 Ms. Hancock reported that Pasco County is still reviewing the water line
108 ownership and the maintenance responsibility at Ranchette Rd. She will
109 notify Pasco County that one of the signs was removed and request the
110 installation of physical barriers or additional signs to reduce the traffic
111 volume and ongoing damage to utilities and District property.



- 112 2. WALK-ON EXHIBIT B: Consideration of **Resolution 2026-05, Setting**
113 **Public Hearing on Amended Amenity Policies and Rates**

114 Ms. Hancock reviewed the revisions to the amenity rental policy

115 On a MOTION by Supervisor Diman, SECONDED by Supervisor Ramirez, WITH ALL IN FAVOR, the
116 Board approved the adoption of **Resolution 2026-05, Setting Public Hearing on Amended**
117 **Amenity Policies and Rates** for April 22, 2026, for Union Park East Community Development
118 District.

119 Ms. Hancock requested direction regarding a litigation demand letter
120 timeline. Board consensus was to require a response within 15 days.

121 On a MOTION by Supervisor Diman, SECONDED by Supervisor Ramirez, WITH ALL IN FAVOR, the
122 Board authorized the Chair to negotiate any litigation settlements between meetings if needed,
123 for Union Park East Community Development District.

124 *Mr. Hallman joined the meeting and discussion moved to III.5. LANDSCAPE REPORT*
125 *before proceeding to the next item.*

126 E. District Manager – *Heath Beckett, Vesta District Services*

- 127 1. Update on Property Conveyance Request (Gibson)

128 Ms. Hancock advised that discussion with Pasco County’s District
129 Attorney indicates that a lot-line adjustment may suffice but she is
130 awaiting confirmation.

131 **FOURTH ORDER OF BUSINESS: CONSENT AGENDA**

- 132 A. EXHIBIT 8: Approval of the Minutes of the Board of Supervisors Regular Meeting
133 Held January 28, 2026
134 B. EXHIBIT 9: Acceptance of the January 2026 Unaudited Financial Statement
135 C. EXHIBIT 10: Ratification of Approval of Blue Water Aquatics Proposal #FA-2026-
136 1165 for Pond K Fountain Capacitor Box Replacement - \$776.88

137 On a MOTION by Supervisor Pacifico, SECONDED by Supervisor Diman, WITH ALL IN FAVOR, the
138 Board approved Consent Agenda – items A-C as presented, for Union Park East Community
139 Development District.

140 **FIFTH ORDER OF BUSINESS: SUPERVISOR REQUESTS**

141 There being none, the next item followed.

142 **SIXTH ORDER OF BUSINESS: AUDIENCE COMMENTS – NEW BUSINESS**
143 (Limited to 3 minutes per individual for non-
144 agenda items)

145 There being none, the next item followed.



146 **SEVENTH ORDER OF BUSINESS: SECURITY MATTERS**

147 A. **Closed Session** *(No Action Will be Taken During the Closed Session)*

148 On a MOTION by Supervisor Diman, SECONDED by Supervisor Ramirez, WITH ALL IN FAVOR, the
149 Board approved pausing the regular meeting to enter a closed session to discuss security matters,
150 for Union Park East Community Development District.

151 1. Discussion on District Security Matters

152 On a MOTION by Supervisor Pacifico, SECONDED by Supervisor Ramirez, WITH ALL IN FAVOR, the
153 Board approved adjourning the closed session and resuming the regular meeting, for Union Park
154 East Community Development District.

155 B. Consideration of Action Relating to Security Matters

156 **EIGHTH ORDER OF BUSINESS: NEXT MEETING QUORUM CHECK**

157 *The next Union Park East Community Development District meeting is scheduled for 6:00 p.m.*
158 *on March 25, 2026 at Fairfield Inn & Suites, 2650 Lajuana Boulevard, Wesley Chapel, FL 33543.*

159 Quorum was confirmed for the next meeting.

160 **NINTH ORDER OF BUSINESS: ACTION ITEMS SUMMARY**

161 **TENTH ORDER OF BUSINESS: ADJOURNMENT**

162 On a MOTION by Supervisor Diman, SECONDED by Supervisor Pacifico, WITH ALL IN FAVOR, the
163 Board adjourned the meeting at 8:03 p.m., for Union Park East Community Development District.

164 **Each person who decides to appeal any decision made by the Board with respect to any matter*
165 *considered at the meeting is advised that person may need to ensure that a verbatim record of*
166 *the proceedings is made, including the testimony and evidence upon which such appeal is to be*
167 *based.*

168 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly**
169 **noticed meeting held on March 25, 2026.**

170 _____
171 □ Heath Beckett, Secretary

□ Vincent Pacifico, Chair





UNION PARK EAST
COMMUNITY DEVELOPMENT DISTRICT

EXHIBIT 12



*Union Park East
Community Development District*

Financial Statements - Unaudited

February 28, 2026



Union Park East CDD
Balance Sheet
February 28, 2026

	General Fund	Debt Service 2017A-1	Debt Service 2019A-1	Debt Service 2019A-2	Debt Service 2021	Construction Fund	Total
1 ASSETS							
2 Cash - Operating Accounts	\$ 192,385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 192,385
3 Cash - Restricted							-
4 Money Markey - Operating	2,109,397	-	-	-	-	-	2,109,397
5 Money Markey - Restricted	138,818	-	-	-	-	-	138,818
6 Investments:							
7 Revenue Trust Fund	-	159,769	104,220	12,410	58,654	-	335,053
8 Interest Fund	-	-	-	-	1	-	1
9 Reserve Fund	-	411,200	343,119	52,500	43,493	-	850,312
10 Prepayment Fund	-	1,072	250	1,313	100	-	2,735
11 Acquisition & Construction	-	-	-	-	-	46,763	46,763
12 Accounts Receivable	5,008	-	-	-	-	-	5,008
13 Assessments Receivable - On Roll	77,144	26,584	22,346	4,834	10,421	-	141,329
14 Assessments Receivable - Off Roll	-	-	-	-	-	-	-
15 Due from Other Funds	-	411,364	343,570	76,538	86,761	-	918,233
16 Deposits	3,360	-	-	-	-	-	3,360
17 Prepaid Items	2,038	-	-	-	-	-	2,038
18 TOTAL ASSETS	\$ 2,528,149	\$ 1,009,988	\$ 813,505	\$ 147,594	\$ 199,431	\$ 46,763	\$ 4,745,432
19 LIABILITIES							
20 Accounts Payable	32,934	-	-	-	-	-	32,934
21 Due to Other Funds	918,233	-	-	-	-	-	918,233
22 Rental Deposit	-	-	-	-	-	-	-
23 Accrued Expenses	-	-	-	-	-	-	-
24 Deferred Revenue - On Roll	77,144	26,584	22,346	4,834	10,421	-	141,329
25 TOTAL LIABILITIES	1,028,311	26,584	22,346	4,834	10,421	-	1,092,496
26 FUND BALANCE							
27 Nonspendable							-
28 Assigned - Asset Reserves							-
29 Assigned - Operating Reserves							-
30 Restricted		983,404	791,159	142,760	189,010	46,763	2,153,097
31 Unassigned	1,499,839						1,499,839
32 TOTAL FUND BALANCE	1,499,839	983,404	791,159	142,760	189,010	46,763	3,652,936
33 TOTAL LIABILITIES & FUND BALANCE	\$ 2,528,149	\$ 1,009,988	\$ 813,505	\$ 147,594	\$ 199,431	\$ 46,763	\$ 4,745,432



Union Park East CDD

General Fund

Statement of Revenue, Expenditures, and Change in Fund Balance

For the period from October 1, 2025 through February 28, 2026

	FY2026 Adopted Budget	FY2026 Actual February	FY2026 Actual Year-to-Date	Over (Under) Annual Budget	% of Budget
1 REVENUES					
2 General Fund Revenue	\$ 1,210,561	\$ 10,803	\$ 1,202,634	\$ (7,927)	99.35%
3 Interest	-	5,593	14,844	14,844	
4 Miscellaneous	-	-	1,656	1,656	
5 TOTAL REVENUES	\$ 1,210,561	\$ 16,396	\$ 1,219,134	\$ 8,573	100.71%
6 EXPENDITURES					
7 GENERAL ADMINISTRATIVE					
8 Supervisor Compensation	14,000	739	2,955	(11,045)	21.11%
9 Payroll Taxes	1,071	122	490	(581)	45.71%
10 Payroll Processing	770	50	200	(570)	25.97%
11 Management Consulting Services	42,000	3,500	17,500	(24,500)	41.67%
12 Bank Fees	300	-	-	(300)	0.00%
13 Auditing Services	4,200	-	-	(4,200)	0.00%
14 Travel Per Diem	100	-	-	(100)	0.00%
15 Insurance	35,000	-	31,500	(3,500)	90.00%
16 Regulatory & Permit Fees	175	-	175	-	100.00%
17 Legal Advertisements	2,500	116	545	(1,955)	21.79%
18 Engineering Services	25,000	765	9,032	(15,969)	36.13%
19 Legal Services (General)	50,000	2,350	48,697	(1,303)	97.39%
20 Legal Services (Litigation)	30,000	-	108	(29,892)	0.36%
21 Website Hosting	2,015	-	-	(2,015)	0.00%
22 Administrative Contingency	5,000	362	1,512	(3,488)	30.23%
23 TOTAL GENERAL ADMINSTRATIVE	212,131	8,004	112,712	(99,419)	53.13%
24 DEBT ADMINISTRATION					
25 Dissemination Agent	6,500	-	5,000	(1,500)	76.92%
26 Trustee Fees	19,055	-	8,287	(10,768)	43.49%
27 Arbitrage	1,900	-	950	(950)	50.00%
28 TOTAL DEBT ADMINISTRATION	27,455	-	14,237	(13,218)	51.85%
29 PHYSICAL ENVIRONMENT					
30 Comprehensive Field Tech Service	16,000	1,333	6,667	(9,333)	41.67%
31 Streetpole Lighting	105,000	7,772	32,400	(72,600)	30.86%
32 Electricity (Irrigation & Pond Pumps)	32,000	1,962	16,226	(15,774)	50.71%
33 Landscape Maintenance	186,974	13,918	77,049	(109,925)	41.21%
34 Landscape Enhancements	40,272	8,340	8,340	(31,932)	20.71%
35 Irrigation Maintenance	18,000	218	1,467	(16,533)	8.15%
36 Pond Maintenance	23,580	1,965	7,860	(15,720)	33.33%
37 Fountain Maintenance	7,000	777	10,749	3,749	153.56%
38 Pet Waste Removal	14,000	917	4,583	(9,417)	32.74%
39 Rust Control	19,200	1,622	7,922	(11,278)	41.26%
40 Physical Environment Contingency	85,000	4,318	27,294	(57,706)	32.11%
41 Increase in Operating Reserves	50,000	-	-	(50,000)	0.00%
42 Increase in Asset Reserves	106,605	-	-	(106,605)	0.00%
43 TOTAL PHYSICAL ENVIRONMENT	703,631	43,141	200,558	(503,072)	28.50%
44 AMENITY CENTER OPERATIONS					
45 Pool Service Contract	48,000	3,900	15,600	(32,400)	32.50%
46 Pool Maintenance & Repair	5,000	1,625	8,445	3,445	168.89%
47 Pool Permit	275	-	-	(275)	0.00%
48 Amenity Management	7,000	583	2,917	(4,083)	41.67%
49 Amenity Center Cleaning & Maintenance	19,500	1,730	14,778	(4,722)	75.78%



Union Park East CDD

General Fund

Statement of Revenue, Expenditures, and Change in Fund Balance

For the period from October 1, 2025 through February 28, 2026

	FY2026 Adopted Budget	FY2026 Actual February	FY2026 Actual Year-to-Date	Over (Under) Annual Budget	% of Budget
50 Amenity Center Internet	4,508	372	1,802	(2,706)	39.98%
51 Amenity Center Electricity	19,200	1,547	7,252	(11,948)	37.77%
52 Amenity Center Water	10,000	359	1,785	(8,215)	17.85%
53 Amenity Center Pest Control	975	75	375	(600)	38.46%
54 Refuse Service	3,706	-	1,252	(2,454)	33.79%
55 Landscape Maintenance - Infill	4,000	-	-	(4,000)	0.00%
56 Security Monitoring	34,420	-	27,703	(6,718)	80.48%
57 Pool Monitors	45,760	2,811	13,992	(31,768)	30.58%
58 Community Events & Decorations	25,000	-	15,000	(10,000)	60.00%
59 Misc Amenity Center Repairs & Contingency	40,000	42	2,145	(37,855)	5.36%
60 TOTAL AMENITY CENTER OPERATIONS	267,344	13,044	113,044	(154,301)	42.28%
61 TOTAL EXPENDITURES	\$ 1,210,561	\$ 64,189	\$ 440,551	\$ (770,010)	36.39%
62 EXCESS OF REVENUE OVER(UNDER) EXPENDITURES	-	(47,793)	778,583	778,583	
63 NET CHANGE IN FUND BALANCE	-	(47,793)	778,583	778,583	
64 Fund Balance Beginning	563,832		721,256		
65 Increase in Fund Balance for Operating Reserves	50,000				
66 Increase in Fund Balance for Asset Reserves	106,605				
67 FUND BALANCE - ENDING	\$ 720,437	\$ (47,793)	\$ 1,499,839	\$ 778,583	



Union Park East CDD
Debt Service Series 2017 A1
Statement of Revenue, Expenditures, and Change in Fund Balance
For the period from October 1, 2025 through February 28, 2026

	FY2026 Adopted Budget	FY2026 Actual Year-to-Date	Over (Under) Annual Budget	% of Budget
1 REVENUES				
2 Special Assessments - Net	\$ 411,525	\$ 408,819	\$ (2,706)	99.34%
3 Interest	-	10,136	10,136	
4 Miscellaneous	-	-	-	
5 TOTAL REVENUES	\$ 411,525	\$ 418,954	\$ 7,429	101.81%
6 EXPENDITURES				
7 Interest Expense				
<i>*November 1, 2025</i>		143,838	143,838	
8 May 1, 2026	141,113	-	(141,113)	0.00%
9 November 1, 2026	141,113		(141,113)	101.93%
10 Principal Retirement				
11 May 1, 2026	-	-	-	
12 November 1, 2026	125,000	120,000	(5,000)	96.00%
13 TOTAL EXPENDITURES	407,225	263,838	(143,388)	
14 REVENUES OVER(UNDER) EXPENDITURES	4,300	155,117		3607.36%
15 OTHER FINANCING SOURCES & USES				
16 Transfers In	-	-	-	
17 Transfers Out	-	-	-	
18 TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	
19 NET CHANGE IN FUND BALANCE	4,300	155,117	-	
20 Fund Balance - Beginning	-	828,288	-	
21 FUND BALANCE - ENDING	\$ 4,300	\$ 983,404	\$ -	



Union Park East CDD
 Debt Service Series 2019 A1
 Statement of Revenue, Expenditures, and Change in Fund Balance
 For the period from October 1, 2025 through February 28, 2026

	FY2026 Adopted Budget	FY2026 Actual Year-to-Date	Over (Under) Annual Budget	% of Budget
1 REVENUES				
2 Special Assessments - Net	\$ 343,663	\$ 341,416	\$ -	99.35%
3 Interest	-	8,042	8,042	
4 Miscellaneous	-	-	-	
5 TOTAL REVENUES	\$ 343,663	\$ 349,458	\$ 8,042	101.69%
6 EXPENDITURES				
7 Interest Expense				
<i>*November 1, 2025</i>		119,047	119,047	
8 May 1, 2026	116,938	-	(116,938)	0.00%
9 November 1, 2026	116,938	0	(116,938)	101.80%
10 Principal Retirement				
11 May 1, 2026	-	-	-	
12 November 1, 2026	105,000	105,000	-	100.00%
13 TOTAL EXPENDITURES	338,875	224,047	(114,828)	
14 REVENUES OVER (UNDER) EXPENDITURES	4,788	125,411	122,870	2619.55%
15 OTHER FINANCING SOURCES & USES				
16 Transfers In	-	-	-	
17 Transfers Out	-	-	-	
18 TOTAL OTHER FINANCING SOURCES & USES	-	-	-	
19 NET CHANGES IN FUND BALANCE	4,788	125,411	122,870	
20 Fund Balance - Beginning	-	665,748	-	
21 FUND BALANCE - ENDING	\$ 4,788	\$ 791,159	\$ 122,870	



Union Park East CDD
 Debt Service Series 2019 A2
 Statement of Revenue, Expenditures, and Change in Fund Balance
 For the period from October 1, 2025 through February 28, 2026

	FY2026 Adopted Budget	FY2026 Actual Year-to-Date	Over (Under) Annual Budget	% of Budget
1 REVENUES				
2 Special Assessments - Net	\$ 76,581	\$ 76,077	\$ -	99.34%
3 Interest	-	1,146	1,146	
4 Miscellaneous	-	-	-	
5 TOTAL REVENUES	\$ 76,581	\$ 77,223	\$ 1,146	100.84%
6 EXPENDITURES				
7 Interest Expense				
*November 1, 2025		26,513	26,513	
8 May 1, 2026	26,644	-	(26,644)	0.00%
9 November 1, 2026	26,119	-	(26,119)	0.00%
10 Principal Retirement				
11 May 1, 2026	20,000	-	(20,000)	0.00%
12 November 1, 2026	-	-	-	
13 TOTAL EXPNDITURES	72,763	26,513	(46,250)	
14 REVENUES OVER (UNDER) EXPENDITURES	3,819	50,710	46,891	1327.93%
15 OTHER FINANCING SOURCES/(USES)				
16 Transfers In	-	-	-	
17 Transfers Out	-	-	-	
18 TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	
19 NET CHANGES IN FUND BALANCE	3,819	50,710	46,891	
20 Fund Balance - Beginning	-	92,050	-	
21 FUND BALANCE - ENDING	\$ 3,819	\$ 142,760	\$ 46,891	



Union Park East CDD
Debt Service Series 2021
Statement of Revenue, Expenditures, and Change in Fund Balance
For the period from October 1, 2025 through February 28, 2026

	FY2026 Adopted Budget	FY2026 Actual Year-to-Date	Over (Under) Annual Budget	% of Budget
1 REVENUES				
2 Special Assessments	\$ 89,086	\$ 86,655	(2,431)	97.27%
3 Interest	-	1,670	1,670	
4 Miscellaneous	-	-	-	
5 TOTAL REVENUES	\$ 89,086	\$ 88,325	\$ (761)	99.15%
6 EXPENDITURES				
7 County Assessment Collection Fees	1,856	-		0.00%
8 Interest Expense				
<i>*November 1, 2025</i>		25,189	25,189	
9 May 1, 2026	25,783	-	(25,783)	0.00%
10 November 1, 2026	25,363	-	(25,363)	0.00%
11 Principal Retirement				
12 May 1, 2026	35,000	-	(35,000)	0.00%
13 November 1, 2026	-	-	-	
14 TOTAL EXPENDITURES	88,001	25,189	(60,956)	
15 REVENUES OVER (UNDER) EXPENDITURES	1,085	63,136		5819.00%
16 OTHER FINANCING SOURCES & USES				
17 Transfers In		-		
18 Transfers Out		-		
19 TOTAL OTHER FINANCING SOURCES & USES	-	-	-	
20 NET CHANGES IN FUND BALANCE	1,085	63,136	-	
21 Fund Balance - Beginning		125,874		
22 FUND BALANCE, ENDING	\$ 1,085	\$ 189,010	\$ -	



Union Park East CDD

Construction

Statement of Revenue, Expenditures, and Change in Fund Balance
For the period from October 1, 2025 through February 28, 2026

	FY2026 Adopted Budget	FY2026 Actual Year-to-Date	Over (Under) Annual Budget	% of Budget
1 REVENUE				
2 Developer Contributions	\$ -	\$ -	\$ -	
3 Interest	-	692	692	
4 Miscellaneous	-	-	-	
5 TOTAL REVENUE	<u>\$ -</u>	<u>\$ 692</u>	<u>\$ 692</u>	
6 EXPENDITURES				
7 CIP	-	-	-	
8 TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	
9 REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>692</u>		
10 OTHER FINANCING SOURCES/(USES)				
11 Transfers In	-	-	-	
12 Transfers Out	-	-	-	
13 TOTAL OTHER FINANCING SOURCES/(USES)	<u>-</u>	<u>-</u>	<u>-</u>	
14 NET CHANGES IN FUND BALANCE	-	692	-	
15 Fund Balance - Beginning		46,072		
16 FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ 46,763</u>	<u>\$ -</u>	



**Union Park East CDD
Check Register**

9/30/2025		End of Year			326,147.75
10/01/2025	200042	Floralawn	Invoice: 34436 (Reference: Landscape Maintenance Per Agreement September 2025.)	13,917.80	312,229.95
10/02/2025	200043	Blue Water Aquatics, Inc.	Invoice: 34236 (Reference: Pond / Waterway Treatment.)	1,965.00	310,264.95
10/02/2025	200044	NaturZone Environmental Service	Invoice: 771059 (Reference: Monthly Pest Control Service.) Invoice: 780129 (Reference: Monthl...	775.00	309,489.95
10/02/2025	200045	Tampa Bay Pool Patrol	Invoice: 4344 (Reference: Pet waste station maintenance.)	916.67	308,573.28
10/02/2025	200046	ECS Integrations LLC	Invoice: 103073 (Reference: Amenity Access Management.) Invoice: 103078 (Reference: Videofied...	861.75	307,711.53
10/03/2025	100325BOS1	Engage PEO	BOS Meeting 9/24/25	203.00	307,508.53
10/03/2025	100325BOS2	Gerard Bianchi	BOS Meeting 9/24/25	184.70	307,323.83
10/03/2025	100325BOS3	Michelle Diman	BOS Meeting 9/24/25	184.70	307,139.13
10/03/2025	100325BOS4	Richard Ramirez	BOS Meeting 9/24/25	184.70	306,954.43
10/03/2025	100325BOSS	Vincent S Pacifico	BOS Meeting 9/24/25	184.70	306,769.73
10/03/2025	100325BOS6	Wendy Ann Perez	BOS Meeting 9/24/25	184.70	306,585.03
10/06/2025	200047	Cooper Pools	Invoice: 2025-1293 (Reference: Monthly Commercial Maintenance October 2025.)	3,900.00	302,685.03
10/06/2025	200048	Vesta Property Services, Inc.	Invoice: 428859 (Reference: Pool monitor September25.)	2,842.84	299,842.19
10/07/2025	200049	Lighthouse Engineering Inc.	Invoice: 2 (Reference: GENERAL ENGINEERING CONTRACT.)	7,329.00	292,513.19
10/08/2025	5013	Egis Insurance Advisors	Insurance FY Policy# 100125324 10/01/25- 10/01/26	31,500.00	261,013.19
10/08/2025	01ACH100825	PASCO County Utilities	1549 BERING ROAD 8.6.25- 9.5.25	273.48	260,739.71
10/10/2025	01ACH101025	TECO	1329 WYNDFIELDS BLVD 08.14.25- 09.12.25	106.69	260,633.02
10/10/2025	01ACH101025	Spectrum Business	1549 Bering Rd 09.21.25- 10.20.25	357.62	260,275.40
10/10/2025	02ACH101025	TECO	1756 WYNFIELDS BL 08.14.25- 09.12.25	85.58	260,189.82
10/10/2025	03ACH101025	TECO	1548 WYNDFIELDS BLVD 08.14.25- 09.12.25	4,838.24	255,351.58
10/10/2025	04ACH101025	TECO	1147 MONTGOMERY BELL RD, WELL 08.14.25- 09.12.25	30.10	255,321.48
10/10/2025	05ACH101025	TECO	32755 CUMBERLAND LN 8.14.25- 9.12.25	363.21	254,958.27
10/10/2025	06ACH101025	TECO	32803 CUMBERLAND LN, WELL 08.14.25- 09.12.25	142.44	254,815.83
10/10/2025		Deposit		1,656.32	256,472.15
10/14/2025	200050	Kilinski Van Wyk PLLC	Invoice: 13352 (Reference: Legal services.)	3,472.30	252,999.85
10/14/2025	200051	Florida Fountains & Equipment, LLC	Invoice: CL-1175 (Reference: Oct. Cleaning 2025.)	1,225.00	251,774.85
10/14/2025	200052	Vesta District Services	Invoice: 428960 (Reference: Management fees.) Invoice: 428995 (Reference: FY2026 Dissminatio...	10,416.67	241,358.18
10/14/2025	200053	Floralawn	Invoice: 35197 (Reference: irrigation repairs from monthly inspection (September, 2025).)	402.80	240,955.38
10/14/2025	200054	Sun Coast Rust Control, Inc.	Invoice: 08377 (Reference: Commercial: Monthly water treatment (iron/rust) and service fee for p...	1,575.00	239,380.38
10/14/2025	200055	Vesta District Services	Invoice: 429059 (Reference: Billable Expenses - SEP 2025.)	2,717.01	236,663.37
10/14/2025	200056	Arbitrage Rebate Counselors, LLC	Invoice: 101025- (Reference: Annual Arbitrage Report for the period September 28, 2024 to Septem...	475.00	236,188.37
10/14/2025	01ACH101425	TECO	1568 WYNDFIELDS BLVD, WELL 08.14.25- 09.12.25	27.16	236,161.21
10/16/2025	200057	Catherine ProCleaners LLC	Invoice: 1226 (Reference: SEPT 2025 cleaning.)	1,950.00	234,211.21
10/21/2025	01ACH102125	Waste Management of FL	4 Yard Dumpster 2 week 10.01.25- 10.31.25	341.10	233,870.11
10/23/2025	200058	Business Observer, Inc.	Invoice: 25-01543P (Reference: Legal Advertising.) Invoice: 25-01591P (Reference: Legal Adver...	623.44	233,246.67
10/30/2025	200059	Floralawn	Invoice: 35433 (Reference: 17896 Tree fix.) Invoice: 35432 (Reference: 17895 Install and Furn...	3,543.15	229,703.52
10/30/2025	200060	Cooper Pools	Invoice: 2025-1331 (Reference: STENNER PUMP 45M5 SERIES.)	715.00	228,988.52
10/30/2025	200061	Blue Water Aquatics, Inc.	Invoice: 34322 (Reference: Pond / Waterway Treatment.) Invoice: 34321 (Reference: g Services ...	2,533.25	226,455.27
10/30/2025	200062	Florida Training & Investigations	Invoice: 25202113 (Reference: Patrol service, rover vehicle and gas.) Invoice: 25202116 (Refere...	10,400.00	216,055.27
10/31/2025	103125BOS1	Engage PEO	BOS Meeting 10/22/25	172.40	215,882.87
10/31/2025	103125BOS5	Gerard Bianchi	BOS Meeting 10/22/25	184.70	215,698.17
10/31/2025	103125BOS4	Michelle Diman	BOS Meeting 10/22/25	184.70	215,513.47
10/31/2025	103125BOS3	Richard Ramirez	BOS Meeting 10/22/25	184.70	215,328.77
10/31/2025	103125BOS2	Vincent S Pacifico	BOS Meeting 10/22/25	184.70	215,144.07
10/31/2025 End of Month				1,656.32	112,660.00
11/03/2025	200063	Floralawn	Invoice: 35380 (Reference: Landscape Maintenance oct25.)	13,917.80	201,226.27
11/06/2025	200064	Lighthouse Engineering Inc.	Invoice: 3 (Reference: GENERAL ENGINEERING CONTRACT.)	4,399.00	196,827.27
11/06/2025	200065	Catherine ProCleaners LLC	Invoice: 1246 (Reference: Oct25 Cleaning.)	1,950.00	194,877.27
11/06/2025	200066	Tampa Bay Pool Patrol	Invoice: 4559 (Reference: Pet waste station maintenance.)	916.67	193,960.60
11/06/2025	200067	Vesta Property Services, Inc.	Invoice: 429327 (Reference: Pool monitor October.)	2,618.00	191,342.60
11/06/2025	200068	NaturZone Environmental Service	Invoice: 816599 (Reference: Monthly Pest Control Service.)	75.00	191,267.60
11/06/2025		Deposit		88.48	191,356.08
11/06/2025		Deposit		12,347.82	203,703.90
11/07/2025		Deposit		0.01	203,703.91
11/10/2025	01ACH111025	TECO	1568 WYNDFIELDS BLVD, WELL 09.13.25- 10.13.25	34.02	203,669.89
11/10/2025	02ACH111025	TECO	32803 CUMBERLAND LN, WELL 09.13.25- 10.13.25	143.86	203,526.03
11/10/2025	03ACH111025	TECO	1548 WYNDFIELDS BLVD 09.13.25- 10.13.25	4,838.24	198,687.79
11/10/2025	04ACH111025	TECO	1756 WYNFIELDS BL 09.13.25- 10.13.25	134.39	198,553.40
11/10/2025	05ACH111025	TECO	32755 CUMBERLAND LN 09.13.25-10.13.25	147.58	198,405.82
11/10/2025	06ACH111025	TECO	1147 MONTGOMERY BELL RD, WELL 09.13.25- 10.13.25	46.44	198,359.38
11/10/2025	07ACH111025	TECO	1329 WYNDFIELDS BLVD 09.13.25- 10.13.25	365.10	197,994.28
11/10/2025	09ACH111025	Spectrum Business	1549 Bering Rd 10.21.25- 11.20.25	357.62	197,636.66
11/10/2025	200069	ECS Integrations LLC	Invoice: 103272 (Reference: tech installed the Verizon router and set up remote access for the C...	210.00	197,426.66
11/10/2025	200070	Arbitrage Rebate Counselors, LLC	Invoice: 110325- (Reference: Arbitrage services.)	475.00	196,951.66
11/10/2025	200071	Vesta District Services	Invoice: 429523 (Reference: Monthly Management fees.)	5,416.67	191,534.99
11/10/2025	10ACH111025	TECO	1169 MANZANAR PL, FOUNTAIN 09.13.25- 10.13.25	239.69	191,295.30
11/10/2025	11ACH111025	TECO	1241 WYNDFIELDS BLVD PH 8B 09.13.25- 10.13.25	617.75	190,677.55
11/10/2025	12ACH111025	TECO	1195 WYNDFIELDS BLVD 09.13.25- 10.13.25	201.87	190,475.68
11/10/2025	13ACH111025	TECO	1393 WYNDFIELDS BLVD 09.13.25- 10.13.25	238.38	190,237.30
11/10/2025	14ACH111025	TECO	OLDWOODS AVE PH 8C 09.13.25- 10.13.25	327.14	189,910.16
11/10/2025	15ACH111025	TECO	1549 BERING RD 09.13.25- 10.13.25	828.06	189,082.10
11/10/2025	16ACH111025	TECO	1241 WYNDFIELDS BLVD PH 7B 09.13.25- 10.13.25	386.56	188,695.54
11/12/2025	200072	Spinelli Property Group	Invoice: INV-101525-01 - NOV (Reference: Surface paver stabilization & reset ? consolidated labo...	650.00	188,045.54
11/12/2025	01ACH111225	TECO	1758 BERING RD 09.16.25- 10.14.25	172.66	187,872.88
11/12/2025	02ACH111225	PASCO County Utilities	1549 BERING ROAD 09.05.25- 10.07.25	368.16	187,504.72
11/14/2025		Deposit		83,351.69	270,856.41
11/18/2025	01ACH111825	Waste Management of FL	4 Yard Dumpster 2 week 11.01.25- 11.30.25	282.00	270,574.41
11/19/2025		Deposit		1,950.00	272,524.41
11/19/2025		Deposit		9,652.00	282,176.41
11/20/2025		Deposit		62,142.80	344,319.21
11/21/2025	5014	Catherine ProCleaners LLC	Returned check #200057 dtd 10/16/25 Pos Pay rejection	1,950.00	342,369.21



11/21/2025	5015	FLORIDA DEPT OF ECONOMIC OPPORTUI	FY 2025/2026 Special District Fee Invoice/Update Form		175.00	342,194.21
11/21/2025	5016	U.S. Bank	Series 2021 Trustee Fees 10/1/25 - 9/30/26		5,256.13	336,938.08
11/25/2025	200073	Kilinski Van Wyk PLLC	Invoice: 13622 (Reference: legal services.) Invoice: 13623 (Reference: legal services.)		4,166.80	332,771.28
11/25/2025	200074	Floralawn	Invoice: 35905 (Reference: irrigation Repair from Inspection (November, 2025).)		214.12	332,557.16
11/25/2025	200075	Sun Coast Rust Control, Inc.	Invoice: 08175 (Reference: Rust Control service.) Invoice: 08432 (Reference: Rust Control ser...		7,875.00	324,682.16
11/25/2025	200076	Vesta District Services	Invoice: 429450 (Reference: billable Expenses Oct25.)		4,275.42	320,406.74
11/25/2025	200077	Catherinne ProCleaners LLC	Invoice: 1251 (Reference: Sanitizing wet gym yipe 4000 units total.)		300.00	320,106.74
11/26/2025	5017	American Power Washing LLC	Christmas installation Decorations		15,000.00	305,106.74
11/26/2025			Deposit	25,326.32		330,433.06
11/28/2025	112825BOS1	Engage PEO	BOS Meeting 11/19/25		172.40	330,260.66
11/28/2025	112825BOS2	Gerard Bianchi	BOS Meeting 11/19/25		184.70	330,075.96
11/28/2025	112825BOS3	Michelle Diman	BOS Meeting 11/19/25		184.70	329,891.26
11/28/2025	112825BOS4	Richard Ramirez	BOS Meeting 11/19/25		184.70	329,706.56
11/28/2025	112825BOSS	Vincent S Pacifico	BOS Meeting 11/19/25		184.70	329,521.86
11/30/2025	End of Month				194,859.12	80,481.33
12/02/2025	200078	Floralawn	Invoice: 35708 (Reference: Landscape Maintenance NOV.)		13,917.80	315,604.06
12/02/2025	200079	Cooper Pools	Invoice: 2025-1410 (Reference: Monthly Commercial Maintenance November 2025.)		3,900.00	311,704.06
12/02/2025	200080	Romaner Graphics	Invoice: 22877 (Reference: traffic signs.)		8,445.00	303,259.06
12/02/2025	200081	Blue Water Aquatics, Inc.	Invoice: 34575 (Reference: Fountain Troubleshooting Services.) Invoice: 34572 (Reference: Pon...		2,237.00	301,022.06
12/02/2025	200082	NaturZone Environmental Service	Invoice: 825362 (Reference: Pest Control Service.)		75.00	300,947.06
12/02/2025	200083	Sun Coast Rust Control, Inc.	Invoice: 06732 (Reference: Rust Control service.)		1,575.00	299,372.06
12/03/2025	200084	Cooper Pools	Invoice: 2025-1531 (Reference: Monthly Commercial Maintenance December 2025.)		3,900.00	295,472.06
12/03/2025	200085	Tampa Bay Poo Patrol	Invoice: 4764 (Reference: pet waste station maintenance.)		916.67	294,555.39
12/03/2025	200086	Vesta Property Services, Inc.	Invoice: 429749 (Reference: Pool monitor November.)		2,604.58	291,950.81
12/03/2025	200087	Lighthouse Engineering Inc.	Invoice: 4 (Reference: GENERAL ENGINEERING CONTRACT.)		1,430.00	290,520.81
12/03/2025	200088	Greenlee Law, PLLC	Invoice: 2125 (Reference: Basketball court construction defect.)		5,000.00	285,520.81
12/05/2025	1ACH121025	TECO	1611 RANCHETTE RD 10.08.25- 11.07.25		452.71	285,068.10
12/05/2025			Deposit	1,784,622.01		2,069,690.11
12/10/2025	200089	Floralawn	Invoice: 36348 (Reference: Irrigation Repairs.)		273.59	2,069,416.52
12/10/2025	200090	Business Observer, Inc.	Invoice: 25-02565P (Reference: Legal Advertising.)		74.38	2,069,342.14
12/10/2025	15ACH121025	TECO	1548 WYNDFIELDS BLVD 10.14.25- 11.12.25		4,838.24	2,064,503.90
12/10/2025	14ACH121025	TECO	1241 WYNDFIELDS BLVD PH 7B 10.14.25- 11.12.25		673.57	2,063,830.33
12/10/2025	13ACH121025	TECO	OLDWOODS AVE PH 8C 10.14.25- 11.12.25		569.95	2,063,260.38
12/10/2025	12ACH121025	TECO	32755 CUMBERLAND LN10.14.25- 11.12.25		302.63	2,062,957.75
12/10/2025	11ACH121025	TECO	1147 MONTGOMERY BELL RD, WELL 10.14.25- 11.12.25		69.11	2,062,888.64
12/10/2025	10ACH121025	TECO	1169 MANZANAR PL, FOUNTAIN 10.14.25- 11.12.25		342.06	2,062,546.58
12/10/2025	9ACH121025	TECO	32803 CUMBERLAND LN, WELL 10.14.25- 11.12.25		142.44	2,062,404.14
12/10/2025	8ACH121025	TECO	1549 BERING RD 10.14.25- 11.12.25		1,175.71	2,061,228.43
12/10/2025	7ACH121025	TECO	1756 WYNFIELDS BL 10.14.25- 11.12.25		115.24	2,061,113.19
12/10/2025	5ACH121025	TECO	1241 WYNDFIELDS BLVD PH 8B 10.14.25- 11.12.25		984.45	2,060,128.74
12/10/2025	3ACH121025	TECO	1329 WYNDFIELDS BLVD 10.14.25- 11.12.25		223.69	2,059,905.05
12/10/2025	2ACH121025	TECO	1195 WYNDFIELDS BLVD 10.14.25- 11.12.25		348.92	2,059,556.13
12/10/2025	4ACH121025	TECO	1393 WYNDFIELDS BLVD 10.14.25- 11.12.25		335.09	2,059,221.04
12/10/2025	16ACH121025	Spectrum Business	1549 Bering Rd 11.21.25- 12.20.25		357.62	2,058,863.42
12/10/2025	17ACH121025	PASCO County Utilities	1549 BERING ROAD 10.07.25 - 11.6.25		377.54	2,058,485.88
12/10/2025	6ACH121025	TECO	1568 WYNDFIELDS BLVD, WELL 10.14.25- 11.12.25		33.37	2,058,452.51
12/11/2025	1ACH121125	TECO	1758 BERING RD 10.15.25- 11.13.25		323.43	2,058,129.08
12/11/2025			Deposit	99,370.38		2,157,499.46
12/11/2025			Deposit	702.01		2,158,201.47
12/15/2025	200091	Vesta District Services	Invoice: 430004 (Reference: Management Fees Dec 25.)		5,416.67	2,152,784.80
12/16/2025	1ACH121625	Waste Management of FL	4 Yard Dumpster 2 week 12.01.25- 12.31.25		282.00	2,152,502.80
12/17/2025	200092	Spinelli Property Group	Invoice: 000013 - Dec 15, 202 (Reference: Replace Low voltage control box.) Invoice: 000014 ...		1,525.00	2,150,977.80
12/18/2025	200093	Blue Water Aquatics, Inc.	Invoice: 34651 (Reference: Aquatic Services.) Invoice: 34652 (Reference: Quarterly Fountain m...		7,907.15	2,143,070.65
12/18/2025			Deposit	1,033.11		2,144,103.76
12/18/2025			Deposit	5,456.17		2,149,559.93
12/19/2025	200094	Kilinski Van Wyk PLLC	Invoice: 13851 (Reference: Legal Services Nov 25.)		7,597.30	2,141,962.63
12/19/2025	200095	Floralawn	Invoice: 36487 (Reference: Landscape Maintenance Dec 25.) Invoice: 36500 (Reference: Tree Wor...		17,834.33	2,124,128.30
12/23/2025	200096	Kilinski Van Wyk PLLC	Invoice: 13881 (Reference: Nov25 Legal Services.)		1,074.00	2,123,054.30
12/23/2025	200097	Romaner Graphics	Invoice: 22936 (Reference: Pool Signs, Rule Regulations and MPH Sign.)		1,270.00	2,121,784.30
12/23/2025	200098	Catherinne ProCleaners LLC	Invoice: 1262 (Reference: Nov25 Cleaning.)		1,950.00	2,119,834.30
12/26/2025	122625BOS1	Engage PEO	BOS Meeting 12/16/25		172.40	2,119,661.90
12/26/2025	122625BOS2	Gerard Bianchi	BOS Meeting 12/16/25		184.70	2,119,477.20
12/26/2025	122625BOS3	Michelle Diman	BOS Meeting 12/16/25		184.70	2,119,292.50
12/26/2025	122625BOS4	Richard Ramirez	BOS Meeting 12/16/25		184.70	2,119,107.80
12/26/2025	122625BOSS	Vincent S Pacifico	BOS Meeting 12/16/25		184.70	2,118,923.10
12/29/2025	200099	Florida Training & Investigations	Invoice: 25202119 (Reference: Patrol Services 1/26/25 - 11/24/25.) Invoice: 25202121 (Referen...		10,700.00	2,108,223.10
12/31/2025	End of Month				1,891,183.68	112,482.44
01/05/2026			Funds Transfer		1,800,000.00	308,223.10
01/06/2026	200100	Vesta Property Services, Inc.	Invoice: 430248 (Reference: Pool monitor December.)		2,908.62	305,314.48
01/06/2026	200101	Blue Water Aquatics, Inc.	Invoice: 34795 (Reference: Erosion Control Installation on Pond K.) Invoice: 34794 (Reference...		12,289.58	293,024.90
01/06/2026	200102	ECS Integrations LLC	Invoice: 103434 (Reference: JAN Amenity Access Management.) Invoice: 103464 (Reference: Video...		551.25	292,473.65
01/06/2026	200103	NaturZone Environmental Service	Invoice: 834721 (Reference: JAN monthly pest control.)		75.00	292,398.65
01/06/2026	200104	Cooper Pools	Invoice: 2026-1069 (Reference: Monthly Commercial Maintenance January 2026.)		3,900.00	288,498.65
01/06/2026	200105	Tampa Bay Poo Patrol	Invoice: 4974 (Reference: JAN pet waste station maintenance.)		916.67	287,581.98
01/06/2026	01ACH010626	TECO	1611 RANCHETTE RD 11.13.25- 12.12.25		701.89	286,880.09
01/07/2026	01ACH010726	PASCO County Utilities	1549 BERING ROAD 11.06.25 - 12.8.25		358.78	286,521.31
01/09/2026	200106	Catherinne ProCleaners LLC	Invoice: 1279 (Reference: Dec25 Cleaning.)		1,430.00	285,091.31
01/09/2026	01ACH010926	TECO	1548 WYNDFIELDS BLVD11.13.25- 12.12.25		4,748.90	280,342.41
01/09/2026	200107	Sun Coast Rust Control, Inc.	Invoice: 08872 (Reference: DEC25 Monthly water treatment (iron/rust) and service fee.)		1,575.00	278,767.41
01/09/2026	200108	ECS Integrations LLC	Invoice: 103435 (Reference: Security monitoring.)		300.00	278,467.41
01/09/2026	200109	Vesta District Services	Invoice: 430337 (Reference: JAN26 District Management services.)		5,416.67	273,050.74
01/09/2026	200110	Lighthouse Engineering Inc.	Invoice: 5 (Reference: GENERAL ENGINEERING CONTRACT.)		2,437.50	270,613.24
01/09/2026	02ACH010926	TECO	32803 CUMBERLAND LN, WELL 11.13.25- 12.12.25		161.96	270,451.28
01/09/2026	03ACH010926	TECO	32755 CUMBERLAND LN 11.13.25- 12.12.25		357.42	270,093.86



01/09/2026	04ACH10926	TECO	1241 WYNDFIELDS BLVD PH 8B 11.13.25- 12.12.25		984.45	269,109.41
01/09/2026	05ACH010926	TECO	1147 MONTGOMERY BELL RD, WELL 11.13.25- 12.12.25		67.17	269,042.24
01/09/2026	06ACH010926	TECO	1756 WYNFIELDS BL 11.13.25- 12.12.25		114.83	268,927.41
01/09/2026	07ACH010926	TECO	1169 MANZANAR PL, FOUNTAIN 11.13.25- 12.12.25		331.31	268,596.10
01/09/2026	08ACH010926	TECO	1549 BERING RD 11.13.25- 12.12.25		1,052.78	267,543.32
01/09/2026	09ACH010926	TECO	1241 WYNDFIELDS BLVD PH 7B 11.13.25- 12.12.25		673.57	266,869.75
01/09/2026	10ACH010926	TECO	OLDWOODS AVE PH 8C 11.13.25- 12.12.25		569.95	266,299.80
01/09/2026	11ACH010926	TECO	1393 WYNDFIELDS BLVD 11.13.25- 12.12.25		332.29	265,967.51
01/09/2026	12ACH010926	TECO	1195 WYNDFIELDS BLVD 11.13.25- 12.12.25		333.81	265,633.70
01/09/2026	13ACH010926	TECO	1568 WYNDFIELDS BLVD, WELL 11.13.25- 12.12.25		28.40	265,605.30
01/09/2026	14ACH010926	TECO	1329 WYNDFIELDS BLVD 11.13.25- 12.12.25		56.98	265,548.32
01/09/2026			Deposit	16,332.63		281,880.95
01/09/2026			Deposit	4,363.87		286,244.82
01/09/2026			Deposit	1,547.46		287,792.28
01/12/2026	01ACH011226	Spectrum Business	1549 Bering Rd 12.21.25- 01.20.26		357.62	287,434.66
01/12/2026	02ACH011226	TECO	1758 BERING RD 11.14.25- 12.15.25		355.65	287,079.01
01/15/2026	200111	Business Observer, Inc.	Invoice: 26-00032P (Reference: Legal Advertising - Board Meeting.)		74.38	287,004.63
01/20/2026	200112	Vesta District Services	Invoice: 430420 (Reference: Billable Expenses - Dec 2025.)		1,175.00	285,829.63
01/20/2026	200113	Kilinski Van Wyk PLLC	Invoice: 14066 (Reference: Dec legal services.) Invoice: 14065 (Reference: Dec legal services...		3,167.30	282,662.33
01/20/2026	200114	Floralawn	Invoice: 36874 (Reference: Irrigation Repair from Inspection (December, 2025).)		358.99	282,303.34
01/20/2026	01ACH012026	Waste Management of FL	4 Yard Dumpster 2 week 1.01.26- 01.31.26		344.04	281,959.30
01/28/2026	200115	Cooper Pools	Invoice: 1129 (Reference: 150# Struts Safety & Locking.)		328.42	281,630.88
01/28/2026	200116	FitRev	Invoice: 37246 (Reference: Preventative Maintenance - adjusted, tightened, tested, lubricated a...		185.00	281,445.88
01/28/2026	200117	Blue Water Aquatics, Inc.	Invoice: 34860 (Reference: Jan26 Pond Waterway Treatment.)		1,965.00	279,480.88
01/28/2026	200118	Florida Training & Investigations	Invoice: 25202124 (Reference: Patrol Service 12/25/25- 01/23/26.)		5,500.00	273,980.88
01/28/2026	200119	Thompson Safety LLC	Invoice: TPAINU00030771 (Reference: Fire Extinguisher Annual Maint parts and service charge.)		110.00	273,870.88
01/29/2026	200120	Cooper Pools	Invoice: 1140 (Reference: Installation of new 6" Gasket.)		304.04	273,566.84
01/29/2026	200121	Vesta District Services	Invoice: 429892 (Reference: Billable Expenses - Nov 2025.)		2,194.38	271,372.46
01/30/2026			Deposit	300.00		271,672.46
01/30/2026	200122	Floralawn	Invoice: 36754 (Reference: JAN26 Landscape Maintenance.)		13,917.80	257,754.66
1/31/2026	End of Month				22,543.96	1,673,012.40
02/02/2026	5018	Heather Keefe	Return Rental Deposit		300.00	257,454.66
02/04/2026	200123	Cooper Pools	Invoice: 2026-1163 (Reference: Monthly Commercial Maintenance February 2026.)		3,900.00	253,554.66
02/04/2026	200124	Vesta Property Services, Inc.	Invoice: 430813 (Reference: Pool monitor January.)		3,049.86	250,504.80
02/04/2026	200125	Vesta District Services	Invoice: 430678 (Reference: FEB26 District Management services.)		5,416.67	245,088.13
02/04/2026	200126	Catherine ProCleaners LLC	Invoice: 1291 (Reference: Jan26 Cleaning.)		1,430.00	243,658.13
02/04/2026	200127	NaturZone Environmental Service	Invoice: 843336 (Reference: Feb26 Pest Control service.)		75.00	243,583.13
02/05/2026	200128	Lighthouse Engineering Inc.	Invoice: 6 (Reference: GENERAL ENGINEERING CONTRACT.)		765.00	242,818.13
02/05/2026	200129	Tampa Bay Poo Patrol	Invoice: 5228 (Reference: Feb26 Pet Waste Station Maintenance.)		916.67	241,901.46
02/05/2026	200130	Sun Coast Rust Control, Inc.	Invoice: 08957 (Reference: Monthly water treatment (iron/rust) and service fee for previous mont...		1,622.00	240,279.46
02/06/2026	01ACH020626	TECO	1611 RANCHETTE RD 12.10.25- 01.09.26		702.26	239,577.20
02/10/2026	200131	Cooper Pools	Invoice: 1227 (Reference: Pool Maintenance and Repairs.)		122.50	239,454.70
02/10/2026	200132	Business Observer, Inc.	Invoice: 26-00261P (Reference: Request for Proposals.)		115.94	239,338.76
02/10/2026	01ACH021026	Spectrum Business	1549 Bering Rd 01.21.26- 02.20.26		357.62	238,981.14
02/11/2026	01ACH021126	PASCO County Utilities	1549 BERING ROAD 12.08.25- 01.07.26		321.26	238,659.88
02/11/2026	200133	Floralawn	Invoice: 37491 (Reference: Irrigation Repair from Inspection (February, 2026).)		217.73	238,442.15
02/11/2026			Deposit	18,650.82		257,092.97
02/11/2026			Deposit	352.75		257,445.72
02/12/2026	01ACH021226	TECO	1241 WYNDFIELDS BLVD PH 8B 12.13.25- 01.14.26		985.00	256,460.72
02/12/2026	02ACH021226	TECO	32755 CUMBERLAND LN 12.13.25- 01.14.26		423.08	256,037.64
02/12/2026	03ACH021226	TECO	1756 WYNFIELDS BL 12.13.25- 01.14.26		138.72	255,898.92
02/12/2026	04ACH021226	TECO	1549 BERING RD 12.13.25- 01.14.26		1,144.70	254,754.22
02/12/2026	05ACH021226	TECO	1195 WYNDFIELDS BLVD 12.13.25- 01.14.26		399.86	254,354.36
02/12/2026	06ACH021226	TECO	1147 MONTGOMERY BELL RD, WELL 12.13.25- 01.14.26		76.87	254,277.49
02/12/2026	07ACH021226	TECO	32803 CUMBERLAND LN, WELL 12.13.25- 01.14.26		184.48	254,093.01
02/12/2026	08ACH021226	TECO	1241 WYNDFIELDS BLVD PH 7B 12.13.25- 01.14.26		673.94	253,419.07
02/12/2026	09ACH021226	TECO	1169 MANZANAR PL, FOUNTAIN 12.13.25- 01.14.26		405.55	253,013.52
02/12/2026	10ACH021226	TECO	1568 WYNDFIELDS BLVD, WELL 12.13.25- 01.14.26		34.99	252,978.53
02/12/2026	11ACH021226	TECO	1548 WYNDFIELDS BLVD 12.13.25- 01.14.26		4,840.65	248,137.88
02/12/2026	12ACH021226	TECO	1393 WYNDFIELDS BLVD 12.13.25- 01.14.26		424.37	247,713.51
02/12/2026	13ACH021226	TECO	OLDWOODS AVE PH 8C 12.13.25- 01.14.26		570.25	247,143.26
02/13/2026	01ACH021326	TECO	1758 BERING RD 12.16.25- 01.15.26		380.33	246,762.93
02/13/2026	02ACH021326	TECO	1329 WYNDFIELDS BLVD 12.13.25- 01.14.26		429.24	246,333.69
02/13/2026			Deposit	300.00		246,633.69
02/13/2026	200134	Kilinski Van Wyk PLLC	Invoice: 14288 (Reference: legal services.) Invoice: 12261 (Reference: Legal Services April 2...		27,799.35	218,834.34
02/13/2026	021326BOS1	Engage PEO	BOS Meeting 1/28/26		172.40	218,661.94
02/13/2026	021326BOS2	Gerard Bianchi	BOS Meeting 1/28/26		184.70	218,477.24
02/13/2026	021326BOS3	Michelle Diman	BOS Meeting 1/28/26		184.70	218,292.54
02/13/2026	021326BOS4	Richard Ramirez	BOS Meeting 1/28/26		184.70	218,107.84
02/13/2026	021326BOS5	Vincent S Pacilio	BOS Meeting 1/28/26		184.70	217,923.14
02/17/2026	200135	Floralawn	Invoice: 37559 (Reference: Install and Furnish Mulch for UPE CDD- Pine Bark Mulch.)		8,340.00	209,583.14
02/17/2026	200136	Vesta District Services	Invoice: 430890 (Reference: Billable Expenses - Jan 2026.)		329.33	209,253.81
02/17/2026	01ACH021726	Waste Management of FL	4 Yard Dumpster 2 week 02.01.26- 02.28.26		344.04	208,909.77
02/19/2026	5019	Mohamed El Shimy	Return Deposit for clubhouse rental		300.00	208,609.77
02/19/2026	200137	ECS Integrations LLC	Invoice: 103676 (Reference: Union Park Amenity Card.)		42.00	208,567.77
02/23/2026	200138	Blue Water Aquatics, Inc.	Invoice: 35009 (Reference: Pond / Waterway Treatment.)		1,965.00	206,602.77
02/24/2026	200139	Catherine ProCleaners LLC	Invoice: 1300 (Reference: Sanitizing wet gym wipe 4000 units total.)		300.00	206,302.77
02/27/2026	200140	Floralawn	Invoice: 37412 (Reference: Landscape Maintenance Feb 26.)		13,917.80	192,384.97
2/28/2026	End of Month				19,303.57	84,673.26
						192,384.97





UNION PARK EAST
COMMUNITY DEVELOPMENT DISTRICT

EXHIBIT 13



Blue Water Aquatics, Inc.

5119 State Road 54
New Port Richey, FL 34652
(727) 842-2100
office@bluewateraquaticsinc.com
www.bluewateraquaticsinc.com



Estimate

ADDRESS
Union Park East CDD
c/o Vesta District Services
250 International Parkway, Suite 208
Lake Mary, FL 32746

ESTIMATE FA-2026-1177
DATE 03/02/2026
EXPIRATION DATE 06/02/2026

DATE	DESCRIPTION	QTY	RATE	AMOUNT
	Fountain Repair			
	Fountain Repair Services FOUNTAIN #2 Replace 5HP Capacitor Box (Estimate includes all parts, materials, shipping, labor & taxes)	1	787.66	787.66

Please note: this is a preliminary ESTIMATE not a final invoice.
Parts and materials required for the job will be ordered only after the
estimate has been approved and any necessary deposits have been
received.
Work order will be dispatched once all required items are in hand.

SUBTOTAL	787.66
TAX	0.00
TOTAL	\$787.66

Accepted By *Heath Beckett*
Accepted Date **03/03/2026**



Blue Water Aquatics, Inc.

5119 State Road 54
New Port Richey, FL 34652
(727) 842-2100
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Estimate

ADDRESS
Union Park East CDD
c/o Vesta District Services
250 International Parkway, Suite 208
Lake Mary, FL 32746

ESTIMATE FA-2026-1176
DATE 03/02/2026
EXPIRATION DATE 06/02/2026

DATE	DESCRIPTION	QTY	RATE	AMOUNT
	Fountain Repair	1	1,290.80	1,290.80
	Fountain Repair Services FOUNTAIN #2 Replace Four 36W Underwater Lights (Estimate includes all parts, materials, shipping, labor & taxes)			

Please note: this is a preliminary ESTIMATE not a final invoice.
Parts and materials required for the job will be ordered only after the
estimate has been approved and any necessary deposits have been
received.
Work order will be dispatched once all required items are in hand.

SUBTOTAL	1,290.80
TAX	0.00
TOTAL	\$1,290.80

Accepted By *Heath Beckett*
Accepted Date **03/03/2026**

