



Your Community.
Our Commitment.



UNION PARK EAST

COMMUNITY DEVELOPMENT DISTRICT

Advanced Meeting Package

Budget Workshop and Regular Meeting

*Date/Time:
Wednesday
May 27, 2026
5:00 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 Budget Workshop and Regular Meeting of the Board of Supervisors of the Union Park East Community Development District is scheduled for **Wednesday, May 27, 2026 at 5:00 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, May 27, 2026
 Time: 5:00 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)

Workshop 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:

ATTENDANCE

	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:

FY 2027 BUDGET WORKSHOP

- A. Discussion on FY 2027 Budget Draft [EXHIBIT 1](#)
 - Presentation of Supplemental Review Materials:
 - Current Financial Statement [EXHIBIT 2](#)
 - Sept FY 2025 General Fund Balance [EXHIBIT 3](#)
 - Reserve Study [EXHIBIT 4](#)
- B. Discussion on Capital Improvement Projects

FOURTH ORDER OF BUSINESS:

ADJOURNMENT



EXHIBIT 1



**UNION PARK EAST CDD
FISCAL YEAR 2026-2027 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	VARIANCE FY26 - FY27
REVENUES				
GENERAL FUND REVENUES /(a)	\$ 1,168,669	\$ 1,210,561	\$ 1,210,561	\$ -
EXCESS FEE REVENUE		-	-	-
FUND TRANSFER REVENUE		-	-	-
INTEREST & MISCELLANEOUS REVENUE	15,407	-	-	-
TOTAL REVENUES	1,184,076	1,210,561	1,210,561	-
EXPENDITURES				
GENERAL ADMINISTRATIVE				
SUPERVISORS COMPENSATION	10,764	14,000	14,000	-
PAYROLL TAXES	588	1,071	1,071	-
PAYROLL PROCESSING	450	770	770	-
MANAGEMENT CONSULTING SERVICES	49,631	42,000	42,000	-
BANK FEES	1	300	300	-
AUDITING SERVICES	-	4,200	4,200	-
TRAVEL PER DIEM	-	100	100	-
INSURANCE	30,262	35,000	35,000	-
REGULATORY AND PERMIT FEES	200	175	175	-
LEGAL ADVERTISEMENTS	1,008	2,500	2,500	-
ENGINEERING SERVICES	50,762	25,000	25,000	-
LEGAL SERVICES (GENERAL)	63,415	50,000	50,000	-
LEGAL SERVICES (LITIGATION)	-	30,000	30,000	-
WEBSITE HOSTING	1,848	2,015	2,015	-
ADMINISTRATIVE CONTINGENCY	4,557	5,000	5,000	-
TOTAL GENERAL ADMINISTRATIVE	213,486	212,131	212,131	-
DEBT ADMINISTRATION:				
DISSEMINATION AGENT	9,000	6,500	6,500	-
TRUSTEE FEES	23,497	19,055	19,055	-
ARBITRAGE	1,425	1,900	1,900	-
TOTAL DEBT ADMINISTRATION	33,922	27,455	27,455	-
PHYSICAL ENVIRONMENT EXPENDITURES				
COMPREHENSIVE FIELD TECH SERVICES	17,856	16,000	16,000	-
STREETPOLE LIGHTING	66,530	105,000	105,000	-
ELECTRICITY (IRRIGATION & POND PUMPS)	15,009	32,000	32,000	-
LANDSCAPING MAINTENANCE	165,866	186,974	186,974	-
LANDSCAPE ENHANCEMENTS	-	40,272	40,272	-
IRRIGATION MAINTENANCE	10,045	18,000	18,000	-
POND MAINTENANCE	23,609	23,580	23,580	-
FOUNTAIN MAINTENANCE	5,342	7,000	7,000	-
PET WASTE REMOVAL	10,063	14,000	14,000	-
RUST CONTROL	14,175	19,200	19,200	-
PHYSICAL ENVIRONMENT CONTINGENCY	171,354	85,000	85,000	-
INCREASE IN OPERATING RESERVES	50,000	50,000	50,000	-
INCREASE IN ASSET RESERVES	103,500	106,605	106,605	-
TOTAL PHYSICAL ENVIRONMENT EXPENDITURES	653,349	703,631	703,631	-
AMENITY CENTER OPERATIONS				
POOL SERVICE CONTRACT	39,754	48,000	48,000	-
POOL MAINTENANCE & REPAIRS	9,805	5,000	5,000	-
POOL PERMIT	280	275	275	-
AMENITY MANAGEMENT	7,322	7,000	7,000	-
AMENITY CENTER CLEANING & MAINTENANCE	20,400	19,500	19,500	-
AMENITY CENTER INTERNET	4,346	4,508	4,508	-
AMENITY CENTER ELECTRICITY	46,245	19,200	19,200	-
AMENITY CENTER WATER	5,555	10,000	10,000	-
AMENITY CENTER PEST CONTROL	1,375	975	975	-
REFUSE SERVICE	2,706	3,706	3,706	-
LANDSCAPE MAINTENANCE - INFILL	-	4,000	4,000	-
SECURITY MONITORING	41,637	34,420	34,420	-
POOL MONITORS	15,649	45,760	45,760	-
COMMUNITY EVENTS & DECORATIONS	-	25,000	25,000	-
MISC AMENITY CENTER REPAIRS & CONTINGENCY	3,884	40,000	40,000	-

**UNION PARK EAST CDD
FISCAL YEAR 2026-2027 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	VARIANCE FY26 - FY27
TOTAL AMENITY CENTER OPERATIONS	198,957	267,344	267,344	-
TOTAL EXPENDITURES/RESERVES	1,099,713	1,210,561	1,210,561	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	84,363	-	-	-
FUND BALANCE				
FUND BALANCE - BEGINNING	483,393	563,832	721,256	157,424
INCREASE IN FUND BALANCE FOR OPERATING RESERVE	50,000	50,000	50,000	-
INCREASE IN ASSET RESERVE	103,500	106,605	106,605	-
DECREASE IN ASSET RESERVE (MOVED TO RESERVE CARRY FORWARD)				-
FUND BALANCE - ENDING	\$ 721,256	\$ 720,437	\$ 877,861	\$ 157,424

**UNION PARK EAST CDD
FISCAL YEAR 2026-2027 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M) BUDGET NARRATIVE**

	FY 2026 ADOPTED	BUDGET NARRATIVE
EXPENDITURES		
GENERAL ADMINISTRATIVE		
SUPERVISORS COMPENSATION	14,000	Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance. The amount for the Fiscal Year assumes - 5Board Members per Meeting , 14 Meetings Considered. Chairman waives compensation as the fourth Supervisor
PAYROLL TAXES	1,071	Amount is for employer taxes related to the payroll calculated at 7.65% Of BOS Payroll
PAYROLL PROCESSING	770	Amount is assessed at \$55 Per Payroll Plus Year End Processing of \$50 for the processing of payroll related to Supervisor compensation
MANAGEMENT CONSULTING SERVICES	42,000	The District received Management, Accounting and Assessment services as part of a Management Agreement.
BANK FEES	300	Bank fees associated with maintaining the District's bank accounts
AUDITING SERVICES	4,200	Florida Statute mandates an audit of its financial records to be performed on an annual basis by an independent Certified Public Accounting firm.
TRAVEL PER DIEM	100	Reimbursement to Board Supervisors for travel to District Meetings
INSURANCE	35,000	The Districts General Liability , Public Officials and Property insurance is with EGIS Insurance and Risk Advisors. They specialize in providing insurance coverage to governmental agencies. The budgeted amount is based on estimates received for EGIS
REGULATORY AND PERMIT FEES	175	The District is required to pay an annual fee of \$175 to the Department of Community Affairs.
LEGAL ADVERTISEMENTS	2,500	The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.
ENGINEERING SERVICES	25,000	The District Engineer provides general engineering services to the District; i.e. attendance and preparation for monthly board meetings, review of contractor plans and invoices, and other specifically requested assignments.
LEGAL SERVICES (GENERAL)	50,000	The District's attorney provides general legal services to the District; i.e. attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research as directed or requested by the Board of Supervisor and the District Manager
LEGAL SERVICES (LITIGATION)	30,000	Covers legal costs related to any lawsuits or legal disputes involving the District. This includes attorney fees, court filings, and other related expenses. The amount budgeted is based on past costs and expected legal activity.
WEBSITE HOSTING	2,015	The District is mandated to post on the internet the approved and adopted budgets as well as agendas and other items in accordance with State requirements. Campus Suite - \$1,515 includes website compliance and remediation of 750 documents as well as \$500 for District Manager upload and oversight
ADMINISTRATIVE CONTINGENCY	5,000	Estimated for items not known and considered in the administrative allocations
TOTAL GENERAL ADMINISTRATIVE	212,131	
DEBT ADMINISTRATION:		
DISSEMINATION AGENT	6,500	The District is required by the Securities & Exchange Commission to comply with Rule 15c2-12(b)-(5) which relates to additional reporting requirements for bond issues. The budgeted amount is based on standard fees charged for this service.
TRUSTEE FEES	19,055	The District deposits amounts related to a Bond Series with a Trustee stipulated in the trust indenture. Amount is estimated for related bond issuances as supplied by Trustee.
ARBITRAGE	1,900	The District receives services from an independent specialist to calculate the District's Arbitrage Rebate Liability on respective bond issuances.
TOTAL DEBT ADMINISTRATION	27,455	
PHYSICAL ENVIRONMENT EXPENDITURES		
COMPREHENSIVE FIELD TECH SERVICES	16,000	Directs day to day operations of the District and oversees Field Tech Services. Schedule vendors and inspect their work, interact with new homeowners, coordinate general security hardware, manage RFP Process for ongoing maintenance and repairs, prepare monthly written reports to the Board, including estimated reimbursements for CDD business mileage driven by Field Service Tech.
STREETPOLE LIGHTING	105,000	The District continues to advance with street pole lighting throughout the District. Lighting poles provide security and safety for those driving on the road or those walking nearby. As they are spaced out appropriately between each other, they can also eliminate dark areas and alert people of other potential hazards like low hanging limbs, etc. Based on a historical monthly average of \$8,583 and 2% cost increase.
ELECTRICITY (IRRIGATION & POND PUMPS)	32,000	Estimated for electrical services related to the irrigation and pond pumps. Amount is estimated based on usage
LANDSCAPING MAINTENANCE	186,974	The District contracts with a qualified and licensed contractor to provided landscape maintenance services within the District common areas and rights of way. Average \$13,917.80 per month. Added an additional \$19,960 for incidentals.

**UNION PARK EAST CDD
FISCAL YEAR 2026-2027 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M) BUDGET NARRATIVE**

	FY 2026 ADOPTED	BUDGET NARRATIVE
LANDSCAPE ENHANCEMENTS	40,272	
IRRIGATION MAINTENANCE	18,000	Covers routine inspections, repairs, and upkeep of the District's irrigation system
POND MAINTENANCE	23,580	The District contracts with Blue Water Aquatics, Inc. for bi-monthly pond maintenance services covering 28 stormwater ponds at a rate of \$1,965 per month, totaling \$23,580 annually. Services include inspection and treatment of algae, aquatic weeds, and vegetation to maintain healthy water quality and appearance.
FOUNTAIN MAINTENANCE	7,000	Fountain Cleaning at \$1,225 per quarter for 7 fountains plus an additional \$2,100 for any repairs
PET WASTE REMOVAL	14,000	Pet Waste Services for the clean up and maintenance of pet waste stations thru out the District for \$763 monthly. Included an additional funds for supplies.
RUST CONTROL	19,200	Provides rust inhibitor and will perform the cleaning of rust from areas such as common grounds and entrances for a monthly rate of \$1,575. An additional \$300 has been added for COI.
PHYSICAL ENVIRONMENT CONTINGENCY	85,000	
INCREASE IN OPERATING RESERVES	50,000	For the replacement of any operating reserves utilized for any budget overages
INCREASE IN ASSET RESERVES	106,605	The District's reserve study identifies key common-area assets—such as HVAC systems, amenities, and exercise equipment—and evaluates their condition, remaining useful life, and estimated future costs for repair or replacement. For FY 2025, a reserve contribution of \$103,500 has been budgeted in alignment with the study's recommendation to ensure adequate long-term funding. In accordance with the study's guidance, the District has also budgeted a 3% annual inflationary increase for FY 2026 to account for anticipated cost escalations.
TOTAL PHYSICAL ENVIRONMENT EXPENDITURES	703,631	
AMENITY CENTER OPERATIONS		
POOL SERVICE CONTRACT	48,000	Cooper pools will provide all work, labor, and equipment to perform pool maintenance services 5 days per week at a monthly rate of \$3,900. The budget contemplates an additional \$1,200 for cost increases.
POOL MAINTENANCE & REPAIRS	5,000	Miscellaneous repairs and maintenance as needed (estimate)
POOL PERMIT	275	Statutory Requirement, annual
AMENITY MANAGEMENT	7,000	Track & handle facility access keys, coordination of janitorial services, track & coordinate facility rental activities, and implement general operation rules for the amenity
AMENITY CENTER CLEANING & MAINTENANCE	19,500	Community clubhouse & restrooms - 7 day week cleaning May - Nov at \$9,450 annually and 5 days week for the time period Dec - April at \$4,950 annually. Additional amounts for any special event cleanup and supplies for dispensers
AMENITY CENTER INTERNET	4,508	Internet for amenity center entry system. \$362 mo. Increased current rate by 3.5% to account for cost increases.
AMENITY CENTER ELECTRICITY	19,200	Covers electricity expenses for five utility meters serving the District's amenity center. Based on current usage trends, the average monthly cost is approximately \$1,370. A buffer has been included to account for potential increases in rates or usage, bringing the total budgeted amount to \$19,200.
AMENITY CENTER WATER	10,000	Provides for the cost of water service at District facilities. Based on current usage, the average monthly expense is approximately \$717, with a projected annual cost of \$8,607. To account for potential increases in consumption or rate adjustments, the District has budgeted \$10,000 for this expense.
AMENITY CENTER PEST CONTROL	975	Amount is estimated for pest control of the amenity sites at \$75 per month. An extra visit budgeted based on any needs
REFUSE SERVICE	3,706	Estimated from Waste Management for a dumpster - 4 yard in capacity - and 2x per week pickup at a rate of \$288 per month. Additional \$250 for any extra pickups necessary
LANDSCAPE MAINTENANCE - INFILL	4,000	4K estimated for infill planting
SECURITY MONITORING	34,420	The District contracts with JCS Investigations and Security, LLC to provide 49 hours of weekly patrol and amenity coverage at a rate of \$1,078 per week, totaling approximately \$33,418 through September 30, 2025. To account for potential cost adjustments, the District has budgeted a 3% increase, bringing the total to \$34,420. The agreement may renew annually for up to three additional years with District approval.
POOL MONITORS	45,760	The District has added pool monitors to monitor the amenity center during summer time hours
COMMUNITY EVENTS & DECORATIONS	25,000	Appropriations for community events and decoration
MISC AMENITY CENTER REPAIRS & CONTINGENCY	40,000	Established for amounts not appropriated in any other line item and considers various capital projects for the District.
TOTAL AMENITY CENTER OPERATIONS	267,344	

**UNION PARK EAST CDD
FISCAL YEAR 2026-2027 PROPOSED BUDGET
ASSESSMENT ALLOCATION**

OPERATIONS & MAINTENANCE BUDGET

NET O&M BUDGET	\$1,210,560.82
COUNTY COLLECTION COSTS	\$25,756.61
EARLY PAYMENT DISCOUNT	\$51,513.23
GROSS O&M ASSESSMENT	\$1,287,830.66

UNIT TYPE	UNITS ASSESSED					ALLOCATION OF O&M ASSESSMENT				
	O&M	SERIES 2017 DEBT SERVICE (1)	SERIES 2019A1 DEBT SERVICE (1)	SERIES 2019A2 DEBT SERVICE (1)	SERIES 2021 DEBT SERVICE (1)	ERU FACTOR	TOTAL ERU'S	% TOTAL ERU'S	TOTAL O&M	O&M ASSMT. PER UNIT
ASSESSMENT AREA ONE										
TOWNHOME	178	178				0.47	83.66	11.27%	145100.3515	\$815.17
SINGLE FAMILY 40'	71	71				0.80	56.80	7.65%	98514.22381	\$1,387.52
SINGLE FAMILY 50'	186	185				1.00	186.00	25.05%	322599.3949	\$1,734.41
SINGLE FAMILY 60'	47	47				1.20	56.40	7.60%	97820.46167	\$2,081.29
ASSESSMENT AREA TWO										
SINGLE FAMILY 40'	14		14			0.80	11.20	1.51%	19425.33991	\$1,387.52
SINGLE FAMILY 50'	17		16			1.00	17.00	2.29%	29484.89093	\$1,734.41
SINGLE FAMILY 50' (DS SWAP)	17		17			1.00	17.00	2.29%	29484.89093	\$1,734.41
SINGLE FAMILY 60' (DS SWAP)	4		4			1.20	4.80	0.65%	8325.145674	\$2,081.29
ASSESSMENT AREA THREE										
TOWNHOME	72		72	72		0.47	33.84	4.56%	58692.277	\$815.17
SINGLE FAMILY 40'	89		89	89		0.80	71.20	9.59%	123489.6608	\$1,387.52
SINGLE FAMILY 50'	87		87	87		1.00	87.00	11.72%	150893.2653	\$1,734.41
SINGLE FAMILY 60'	33		33	33		1.20	39.60	5.33%	68682.45181	\$2,081.29
ASSESSMENT AREA FOUR										
TOWNHOME	166				166	0.47	78.02	10.51%	135318.3053	\$815.17
	981	481	332	281	166		742.52	100.00%	\$1,287,830.66	

UNIT TYPE	PER UNIT ANNUAL ASSESSMENT (2)					FY 2027 TOTAL PER UNIT (3)	FY 2026 PER UNIT	VARIANCE PER UNIT	PERCENT CHANGE
	O&M ASSMT. PER UNIT	SERIES 2017 DEBT SERVICE (2)	SERIES 2019A1 DEBT SERVICE (2)	SERIES 2019A2 DEBT SERVICE (2)	SERIES 2021 DEBT SERVICE (2)				
ASSESSMENT AREA ONE									
TOWNHOME	\$815.17	\$541.29				\$1,356.46	\$1,356.46	\$0.00	0.00%
SINGLE FAMILY 40'	\$1,387.52	\$921.34				\$2,308.87	\$2,308.87	\$0.00	0.00%
SINGLE FAMILY 50'	\$1,734.41	\$1,151.68				\$2,886.08	\$2,886.08	\$0.00	0.00%
SINGLE FAMILY 60'	\$2,081.29	\$1,382.01				\$3,463.30	\$3,463.30	\$0.00	0.00%
ASSESSMENT AREA TWO									
SINGLE FAMILY 40'	\$1,387.52		\$1,080.18			\$2,467.70	\$2,467.70	\$0.00	0.00%
SINGLE FAMILY 50'	\$1,734.41		\$1,350.22			\$3,084.63	\$3,084.63	\$0.00	0.00%
SINGLE FAMILY 50' (DS SWAP)	\$1,734.41		\$1,072.29			\$2,806.70	\$2,806.70	\$0.00	0.00%
SINGLE FAMILY 60' (DS SWAP)	\$2,081.29		\$1,327.18			\$3,408.47	\$3,408.47	\$0.00	0.00%
ASSESSMENT AREA THREE									
TOWNHOME	\$815.17		\$597.21	\$12.77		\$1,425.15	\$1,425.15	\$0.00	0.00%
SINGLE FAMILY 40'	\$1,387.52		\$1,080.18	\$575.53		\$3,043.24	\$3,043.24	\$0.00	0.00%
SINGLE FAMILY 50'	\$1,734.41		\$1,350.22	\$304.26		\$3,388.88	\$3,388.88	\$0.00	0.00%
SINGLE FAMILY 60'	\$2,081.29		\$1,620.27	\$34.04		\$3,735.60	\$3,735.60	\$0.00	0.00%
ASSESSMENT AREA FOUR									
TOWNHOME	\$815.17				\$611.70	\$1,426.87	\$1,426.87	\$0.00	0.00%

(1) Reflects the total number of units with Series 2017, 2019A1, 2019A2 and 2021 debt outstanding.

(2) Annual Debt Service Assessments includes principal, interest, County collection costs and early payment discounts.

(3) Annual assessments that will appear on the November, 2026 County property tax bill. Amount shown includes all applicable county collection costs (2%) and early payment discounts (up to 4% if paid early).

**UNION PARK EAST CDD
FISCAL YEAR 2026-2027 PROPOSED BUDGET
DEBT SERVICE OBLIGATION**

	SERIES 2017A-1	SERIES 2019A-1	SERIES 2019A-2	SERIES 2021	TOTAL DEBT SERVICE
REVENUES					
SPECIAL ASSESSMENTS - MADS	\$ 411,200	\$ 343,119	\$ 76,394	\$ 86,986	\$ 917,699
TOTAL REVENUES	411,200	343,119	76,394	86,986	917,699
EXPENDITURES					
INTEREST EXPENSE					
05/01/27	137,713	114,322	25,988	24,769	302,791
11/01/27	137,713	114,322	25,463	24,253	301,749
PRINCIPAL RETIREMENT					
05/01/27	-	-	20,000	35,000	55,000
11/01/27	135,000	110,000	-	-	245,000
TOTAL EXPENDITURES	410,425	338,644	71,450	84,021	904,540
EXCESS OF REVENUE OVER (UNDER) EXPEND.	\$ 775	\$ 4,475	\$ 4,944	\$ 2,965	\$ 13,159



**UNION PARK EAST COMMUNITY DEVELOPMENT DISTRICT
SERIES 2017A-1 AMORTIZATION SCHEDULE**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bonds Outstanding
9/30/2025						5,265,000
11/1/2025	120,000	5.00%	143,838	263,838	263,838	5,145,000
5/1/2026		5.00%	140,838	140,838		5,145,000
11/1/2026	125,000	5.00%	140,838	265,838	406,675	5,020,000
5/1/2027		5.00%	137,713	137,713		5,020,000
11/1/2027	135,000	5.00%	137,713	272,713	410,425	4,885,000
5/1/2028		5.50%	134,338	134,338		4,885,000
11/1/2028	140,000	5.50%	134,338	274,338	408,675	4,745,000
5/1/2029		5.50%	130,488	130,488		4,745,000
11/1/2029	145,000	5.50%	130,488	275,488	405,975	4,600,000
5/1/2030		5.50%	126,500	126,500		4,600,000
11/1/2030	155,000	5.50%	126,500	281,500	408,000	4,445,000
5/1/2031		5.50%	122,238	122,238		4,445,000
11/1/2031	165,000	5.50%	122,238	287,238	409,475	4,280,000
5/1/2032		5.50%	117,700	117,700		4,280,000
11/1/2032	175,000	5.50%	117,700	292,700	410,400	4,105,000
5/1/2033		5.50%	112,888	112,888		4,105,000
11/1/2033	185,000	5.50%	112,888	297,888	410,775	3,920,000
5/1/2034		5.50%	107,800	107,800		3,920,000
11/1/2034	195,000	5.50%	107,800	302,800	410,600	3,725,000
5/1/2035		5.50%	102,438	102,438		3,725,000
11/1/2035	205,000	5.50%	102,438	307,438	409,875	3,520,000
5/1/2036		5.50%	96,800	96,800		3,520,000
11/1/2036	215,000	5.50%	96,800	311,800	408,600	3,305,000
5/1/2037		5.50%	90,888	90,888		3,305,000
11/1/2037	225,000	5.50%	90,888	315,888	406,775	3,080,000
5/1/2038		5.50%	84,700	84,700		3,080,000
11/1/2038	240,000	5.50%	84,700	324,700	409,400	2,840,000
5/1/2039		5.50%	78,100	78,100		2,840,000
11/1/2039	255,000	5.50%	78,100	333,100	411,200	2,585,000
5/1/2040		5.50%	71,088	71,088		2,585,000
11/1/2040	265,000	5.50%	71,088	336,088	407,175	2,320,000
5/1/2041		5.50%	63,800	63,800		2,320,000
11/1/2041	280,000	5.50%	63,800	343,800	407,600	2,040,000
5/1/2042		5.50%	56,100	56,100		2,040,000
11/1/2042	295,000	5.50%	56,100	351,100	407,200	1,745,000
5/1/2043		5.50%	47,988	47,988		1,745,000
11/1/2043	315,000	5.50%	47,988	362,988	410,975	1,430,000
5/1/2044		5.50%	39,325	39,325		1,430,000
11/1/2044	330,000	5.50%	39,325	369,325	408,650	1,100,000
5/1/2045		5.50%	30,250	30,250		1,100,000
11/1/2045	350,000	5.50%	30,250	380,250	410,500	750,000
5/1/2046		5.50%	20,625	20,625		750,000
11/1/2046	365,000	5.50%	20,625	385,625	406,250	385,000
5/1/2047		5.50%	10,588	10,588		385,000
11/1/2047	385,000	5.50%	10,588	395,588	406,175	-
Total	\$ 5,265,000		\$ 3,990,213	\$ 9,255,213	\$ 9,255,213	

Footnote:

Max annual ds: 411,200

(a) Data herein for the CDD's budgetary process purposes only.



**UNION PARK EAST COMMUNITY DEVELOPMENT DISTRICT
SERIES 2019A-1 ASSESSMENT AREA TWO AMORTIZATION SCHEDULE**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bonds Outstanding
9/30/2025						4,765,000
11/1/2025	105,000	4.50%	119,047	224,047	224,047	4,660,000
5/1/2026		4.50%	116,684	116,684		4,660,000
11/1/2026	105,000	4.50%	116,684	221,684	338,369	4,555,000
5/1/2027		4.50%	114,322	114,322		4,555,000
11/1/2027	110,000	4.50%	114,322	224,322	338,644	4,445,000
5/1/2028		4.50%	111,847	111,847		4,445,000
11/1/2028	115,000	4.50%	111,847	226,847	338,694	4,330,000
5/1/2029		4.50%	109,259	109,259		4,330,000
11/1/2029	120,000	4.50%	109,259	229,259	338,519	4,210,000
5/1/2030		4.50%	106,559	106,559		4,210,000
11/1/2030	130,000	4.50%	106,559	236,559	343,119	4,080,000
5/1/2031		5.00%	103,634	103,634		4,080,000
11/1/2031	135,000	5.00%	103,634	238,634	342,269	3,945,000
5/1/2032		5.00%	100,259	100,259		3,945,000
11/1/2032	140,000	5.00%	100,259	240,259	340,519	3,805,000
5/1/2033		5.00%	96,759	96,759		3,805,000
11/1/2033	145,000	5.00%	96,759	241,759	338,519	3,660,000
5/1/2034		5.00%	93,134	93,134		3,660,000
11/1/2034	155,000	5.00%	93,134	248,134	341,269	3,505,000
5/1/2035		5.00%	89,259	89,259		3,505,000
11/1/2035	160,000	5.00%	89,259	249,259	338,519	3,345,000
5/1/2036		5.00%	85,259	85,259		3,345,000
11/1/2036	170,000	5.00%	85,259	255,259	340,519	3,175,000
5/1/2037		5.00%	81,009	81,009		3,175,000
11/1/2037	180,000	5.00%	81,009	261,009	342,019	2,995,000
5/1/2038		5.00%	76,509	76,509		2,995,000
11/1/2038	185,000	5.00%	76,509	261,509	338,019	2,810,000
5/1/2039		5.00%	71,884	71,884		2,810,000
11/1/2039	195,000	5.00%	71,884	266,884	338,769	2,615,000
5/1/2040		5.125%	67,009	67,009		2,615,000
11/1/2040	205,000	5.125%	67,009	272,009	339,019	2,410,000
5/1/2041		5.125%	61,756	61,756		2,410,000
11/1/2041	215,000	5.125%	61,756	276,756	338,513	2,195,000
5/1/2042		5.125%	56,247	56,247		2,195,000
11/1/2042	230,000	5.125%	56,247	286,247	342,494	1,965,000
5/1/2043		5.125%	50,353	50,353		1,965,000
11/1/2043	240,000	5.125%	50,353	290,353	340,706	1,725,000
5/1/2044		5.125%	44,203	44,203		1,725,000
11/1/2044	250,000	5.125%	44,203	294,203	338,406	1,475,000
5/1/2045		5.125%	37,797	37,797		1,475,000
11/1/2045	265,000	5.125%	37,797	302,797	340,594	1,210,000
5/1/2046		5.125%	31,006	31,006		1,210,000
11/1/2046	280,000	5.125%	31,006	311,006	342,013	930,000
5/1/2047		5.125%	23,831	23,831		930,000
11/1/2047	295,000	5.125%	23,831	318,831	342,663	635,000
5/1/2048		5.125%	16,272	16,272		635,000
11/1/2048	310,000	5.125%	16,272	326,272	342,544	325,000
5/1/2049		5.125%	8,328	8,328		325,000
11/1/2049	325,000	5.125%	8,328	333,328	341,656	-
Total	\$ 4,765,000		\$ 3,625,416	\$ 8,390,416	\$ 8,390,416	

Footnote:

Max annual ds: 343,119

(a) Data herein for the CDD's budgetary process purposes only.



**UNION PARK EAST COMMUNITY DEVELOPMENT DISTRICT
SERIES 2019A-2 ASSESSMENT AREA TWO AMORTIZATION SCHEDULE**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bonds Outstanding
9/30/2025						1,010,000
11/1/2025		5.25%	26,513	26,513	26,513	1,010,000
5/1/2026	20,000	5.25%	26,513	46,513		990,000
11/1/2026		5.25%	25,988	25,988	72,500	990,000
5/1/2027	20,000	5.25%	25,988	45,988		970,000
11/1/2027		5.25%	25,463	25,463	71,450	970,000
5/1/2028	25,000	5.25%	25,463	50,463		945,000
11/1/2028		5.25%	24,806	24,806	75,269	945,000
5/1/2029	25,000	5.25%	24,806	49,806		920,000
11/1/2029		5.25%	24,150	24,150	73,956	920,000
5/1/2030	25,000	5.25%	24,150	49,150		895,000
11/1/2030		5.25%	23,494	23,494	72,644	895,000
5/1/2031	30,000	5.25%	23,494	53,494		865,000
11/1/2031		5.25%	22,706	22,706	76,200	865,000
5/1/2032	30,000	5.25%	22,706	52,706		835,000
11/1/2032		5.25%	21,919	21,919	74,625	835,000
5/1/2033	30,000	5.25%	21,919	51,919		805,000
11/1/2033		5.25%	21,131	21,131	73,050	805,000
5/1/2034	35,000	5.25%	21,131	56,131		770,000
11/1/2034		5.25%	20,213	20,213	76,344	770,000
5/1/2035	35,000	5.25%	20,213	55,213		735,000
11/1/2035		5.25%	19,294	19,294	74,506	735,000
5/1/2036	35,000	5.25%	19,294	54,294		700,000
11/1/2036		5.25%	18,375	18,375	72,669	700,000
5/1/2037	40,000	5.25%	18,375	58,375		660,000
11/1/2037		5.25%	17,325	17,325	75,700	660,000
5/1/2038	40,000	5.25%	17,325	57,325		620,000
11/1/2038		5.25%	16,275	16,275	73,600	620,000
5/1/2039	45,000	5.25%	16,275	61,275		575,000
11/1/2039		5.25%	15,094	15,094	76,369	575,000
5/1/2040	45,000	5.25%	15,094	60,094		530,000
11/1/2040		5.25%	13,913	13,913	74,006	530,000
5/1/2041	45,000	5.25%	13,913	58,913		485,000
11/1/2041		5.25%	12,731	12,731	71,644	485,000
5/1/2042	50,000	5.25%	12,731	62,731		435,000
11/1/2042		5.25%	11,419	11,419	74,150	435,000
5/1/2043	55,000	5.25%	11,419	66,419		380,000
11/1/2043		5.25%	9,975	9,975	76,394	380,000
5/1/2044	55,000	5.25%	9,975	64,975		325,000
11/1/2044		5.25%	8,531	8,531	73,506	325,000
5/1/2045	60,000	5.25%	8,531	68,531		265,000
11/1/2045		5.25%	6,956	6,956	75,488	265,000
5/1/2046	60,000	5.25%	6,956	66,956		205,000
11/1/2046		5.25%	5,381	5,381	72,338	205,000
5/1/2047	65,000	5.25%	5,381	70,381		140,000
11/1/2047		5.25%	3,675	3,675	74,056	140,000
5/1/2048	70,000	5.25%	3,675	73,675		70,000
11/1/2048		5.25%	1,838	1,838	75,513	70,000
5/1/2049	70,000	5.25%	1,838	71,838		-
Total	\$ 1,010,000		\$ 794,325	\$ 1,804,325	\$ 1,804,325	

Footnote:

Max annual ds: 76,394

(a) Data herein for the CDD's budgetary process purposes only.



**UNION PARK EAST COMMUNITY DEVELOPMENT DISTRICT
SERIES 2021 ASSESSMENT AREA THREE MORTIZATION SCHEDULE**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bonds Outstanding
9/30/2025						1,400,000
11/1/2025		2.40%	25,189	25,189	25,189	1,400,000
5/1/2026	35,000	2.40%	25,189	60,189		1,365,000
11/1/2026		2.95%	24,769	24,769	84,958	1,365,000
5/1/2027	35,000	2.95%	24,769	59,769		1,330,000
11/1/2027		2.95%	24,253	24,253	84,021	1,330,000
5/1/2028	35,000	2.95%	24,253	59,253		1,295,000
11/1/2028		2.95%	23,736	23,736	82,989	1,295,000
5/1/2029	35,000	2.95%	23,736	58,736		1,260,000
11/1/2029		2.95%	23,220	23,220	81,956	1,260,000
5/1/2030	40,000	2.95%	23,220	63,220		1,220,000
11/1/2030		2.95%	22,630	22,630	85,850	1,220,000
5/1/2031	40,000	2.95%	22,630	62,630		1,180,000
11/1/2031		3.35%	22,040	22,040	84,670	1,180,000
5/1/2032	40,000	3.35%	22,040	62,040		1,140,000
11/1/2032		3.35%	21,370	21,370	83,410	1,140,000
5/1/2033	45,000	3.35%	21,370	66,370		1,095,000
11/1/2033		3.35%	20,616	20,616	86,986	1,095,000
5/1/2034	45,000	3.35%	20,616	65,616		1,050,000
11/1/2034		3.35%	19,863	19,863	85,479	1,050,000
5/1/2035	45,000	3.35%	19,863	64,863		1,005,000
11/1/2035		3.35%	19,109	19,109	83,971	1,005,000
5/1/2036	45,000	3.35%	19,109	64,109		960,000
11/1/2036		3.35%	18,355	18,355	82,464	960,000
5/1/2037	50,000	3.35%	18,355	68,355		910,000
11/1/2037		3.35%	17,518	17,518	85,873	910,000
5/1/2038	50,000	3.35%	17,518	67,518		860,000
11/1/2038		3.35%	16,680	16,680	84,198	860,000
5/1/2039	50,000	3.35%	16,680	66,680		810,000
11/1/2039		3.35%	15,843	15,843	82,523	810,000
5/1/2040	55,000	3.35%	15,843	70,843		755,000
11/1/2040		3.35%	14,921	14,921	85,764	755,000
5/1/2041	55,000	3.35%	14,921	69,921		700,000
11/1/2041		4.00%	14,000	14,000	83,921	700,000
5/1/2042	60,000	4.00%	14,000	74,000		640,000
11/1/2042		4.00%	12,800	12,800	86,800	640,000
5/1/2043	60,000	4.00%	12,800	72,800		580,000
11/1/2043		4.00%	11,600	11,600	84,400	580,000
5/1/2044	60,000	4.00%	11,600	71,600		520,000
11/1/2044		4.00%	10,400	10,400	82,000	520,000
5/1/2045	65,000	4.00%	10,400	75,400		455,000
11/1/2045		4.00%	9,100	9,100	84,500	455,000
5/1/2046	70,000	4.00%	9,100	79,100		385,000
11/1/2046		4.00%	7,700	7,700	86,800	385,000
5/1/2047	70,000	4.00%	7,700	77,700		315,000
11/1/2047		4.00%	6,300	6,300	84,000	315,000
5/1/2048	75,000	4.00%	6,300	81,300		240,000
11/1/2048		4.00%	4,800	4,800	86,100	240,000
5/1/2049	75,000	4.00%	4,800	79,800		165,000
11/1/2049		4.00%	3,300	3,300	83,100	165,000
5/1/2050	80,000	4.00%	3,300	83,300		85,000
11/1/2050		4.00%	1,700	1,700	85,000	85,000
5/1/2051	85,000	4.00%	1,700	86,700		-
Total	\$ 1,400,000		\$ 823,620	\$ 2,223,620	\$ 2,136,920	

Footnote:

Max annual ds: 86,986

(a) Data herein for the CDD's budgetary process purposes only.





UNION PARK EAST
COMMUNITY DEVELOPMENT DISTRICT

EXHIBIT 2



*Union Park East
Community Development District*

Financial Statements - Unaudited

April 30, 2026



Union Park East CDD
Balance Sheet
April 30, 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	\$ 102,314	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,314
3 Cash - Restricted							-
4 Money Markey - Operating	1,168,758	-	-	-	-	-	1,168,758
5 Money Markey - Restricted	139,573	-	-	-	-	-	139,573
6 Investments:							
7 Revenue Trust Fund	-	575,271	451,086	89,504	146,191	-	1,262,052
8 Interest Fund	-	-	-	-	2	-	2
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	-	-	-	-	-	47,013	47,013
12 Accounts Receivable	5,008	-	-	-	-	-	5,008
13 Assessments Receivable - On Roll	65,672	22,684	19,089	4,109	9,595	-	121,149
14 Assessments Receivable - Off Roll	-	-	-	-	-	-	-
15 Due from Other Funds	-	2,808	2,345	522	595	-	6,270
16 Deposits	3,360	-	-	-	-	-	3,360
17 Prepaid Items	2,038	-	-	-	-	-	2,038
18 TOTAL ASSETS	\$ 1,486,723	\$ 1,013,035	\$ 815,889	\$ 147,947	\$ 199,976	\$ 47,013	\$ 3,710,582
19 LIABILITIES							
20 Accounts Payable	30,641	-	-	-	-	-	30,641
21 Due to Other Funds	6,270	-	-	-	-	-	6,270
22 Rental Deposit	300	-	-	-	-	-	300
23 Accrued Expenses	-	-	-	-	-	-	-
24 Deferred Revenue - On Roll	65,672	22,684	19,089	4,109	9,595	-	121,149
25 TOTAL LIABILITIES	102,883	22,684	19,089	4,109	9,595	-	158,360
26 FUND BALANCE							
27 Nonspendable							-
28 Assigned - Asset Reserves							-
29 Assigned - Operating Reserves							-
30 Restricted		990,351	796,800	143,838	190,381	47,013	2,168,382
31 Unassigned	1,383,840						1,383,840
32 TOTAL FUND BALANCE	1,383,840	990,351	796,800	143,838	190,381	47,013	3,552,222
33 TOTAL LIABILITIES & FUND BALANCE	\$ 1,486,723	\$ 1,013,035	\$ 815,889	\$ 147,947	\$ 199,976	\$ 47,013	\$ 3,710,582



Union Park East CDD

General Fund

Statement of Revenue, Expenditures, and Change in Fund Balance

For the period from October 1, 2025 through April 30, 2026

	FY2026 Adopted Budget	FY2026 Actual April	FY2026 Actual Year-to-Date	Over (Under) Annual Budget	% of Budget
1 REVENUES					
2 General Fund Revenue	\$ 1,210,561	\$ 8,259	\$ 1,214,105	\$ 3,545	100.29%
3 Interest	-	3,909	24,960	24,960	
4 Miscellaneous	-	75	1,731	1,656	
5 TOTAL REVENUES	\$ 1,210,561	\$ 12,243	\$ 1,240,797	\$ 30,236	102.50%
6 EXPENDITURES					
7 GENERAL ADMINISTRATIVE					
8 Supervisor Compensation	14,000	739	4,248	(9,752)	30.34%
9 Payroll Taxes	1,071	122	704	(367)	65.71%
10 Payroll Processing	770	50	300	(470)	38.96%
11 Management Consulting Services	42,000	3,500	24,500	(17,500)	58.33%
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	-	998	(1,502)	39.90%
18 Engineering Services	25,000	-	9,032	(15,969)	36.13%
19 Legal Services (General)	50,000	4,464	52,008	2,008	104.02%
20 Legal Services (Litigation)	30,000	-	5,801	(24,199)	19.34%
21 Website Hosting	2,015	-	1,515	(500)	75.19%
22 Administrative Contingency	5,000	-	1,684	(3,316)	33.68%
23 TOTAL GENERAL ADMINSTRATIVE	212,131	8,875	132,464	(79,667)	62.44%
24 DEBT ADMINSTRATION					
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 ADMINSTRATION	27,455	-	14,237	(13,218)	51.85%
29 PHYSICAL ENVIRONMENT					
30 Comprehensive Field Tech Service	16,000	1,333	9,333	(6,667)	58.33%
31 Streetpole Lighting	105,000	7,772	47,944	(57,056)	45.66%
32 Electricity (Irrigation & Pond Pumps)	32,000	2,043	19,927	(12,073)	62.27%
33 Landscape Maintenance	186,974	14,196	105,163	(81,811)	56.24%
34 Landscape Enhancements	40,272	-	8,340	(31,932)	20.71%
35 Irrigation Maintenance	18,000	641	6,750	(11,250)	37.50%
36 Pond Maintenance	23,580	1,965	11,790	(11,790)	50.00%
37 Fountain Maintenance	7,000	3,266	19,035	12,035	271.92%
38 Pet Waste Removal	14,000	-	5,500	(8,500)	39.29%
39 Rust Control	19,200	1,622	11,166	(8,034)	58.16%
40 Physical Environment Contingency	85,000	1,750	32,164	(52,836)	37.84%
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	34,589	277,113	(426,517)	39.38%
44 AMENITY CENTER OPERATIONS					
45 Pool Service Contract	48,000	3,900	23,400	(24,600)	48.75%
46 Pool Maintenance & Repair	5,000	15	8,490	3,490	169.79%
47 Pool Permit	275	-	-	(275)	0.00%
48 Amenity Management	7,000	583	4,083	(2,917)	58.33%
49 Amenity Center Cleaning & Maintenance	19,500	1,430	17,638	(1,862)	90.45%



Union Park East CDD

General Fund

Statement of Revenue, Expenditures, and Change in Fund Balance

For the period from October 1, 2025 through April 30, 2026

	FY2026 Adopted Budget	FY2026 Actual April	FY2026 Actual Year-to-Date	Over (Under) Annual Budget	% of Budget
50 Amenity Center Internet	4,508	372	2,546	(1,962)	56.48%
51 Amenity Center Electricity	19,200	1,537	10,427	(8,773)	54.31%
52 Amenity Center Water	10,000	471	2,624	(7,376)	26.24%
53 Amenity Center Pest Control	975	75	525	(450)	53.85%
54 Refuse Service	3,706	344	2,284	(1,422)	61.64%
55 Landscape Maintenance - Infill	4,000	-	-	(4,000)	0.00%
56 Security Monitoring	34,420	921	39,024	4,604	113.38%
57 Pool Monitors	45,760	3,293	19,714	(26,046)	43.08%
58 Community Events & Decorations	25,000	-	15,000	(10,000)	60.00%
59 Misc Amenity Center Repairs & Contingency	40,000	234	8,644	(31,356)	21.61%
60 TOTAL AMENITY CENTER OPERATIONS	267,344	13,176	154,399	(112,946)	57.75%
61 TOTAL EXPENDITURES	\$ 1,210,561	\$ 56,640	\$ 578,212	\$ (632,348)	47.76%
62 EXCESS OF REVENUE OVER(UNDER) EXPENDITURES	-	(44,397)	662,584	662,584	
63 NET CHANGE IN FUND BALANCE	-	(44,397)	662,584	662,584	
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	\$ (44,397)	\$ 1,383,840	\$ 662,584	



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 April 30, 2026

	FY2026 Adopted Budget	FY2026 Actual Year-to-Date	Over (Under) Annual Budget	% of Budget
1 REVENUES				
2 Special Assessments - Net	\$ 411,525	\$ 412,718	\$ 1,193	100.29%
3 Interest	-	13,182	13,182	
4 Miscellaneous	-	-	-	
5 TOTAL REVENUES	\$ 411,525	\$ 425,900	\$ 14,375	103.49%
6 EXPENDITURES				
7 Interest Expense				
*November 1, 2025		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	162,063		3768.90%
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	162,063	-	
20 Fund Balance - Beginning	-	828,288	-	
21 FUND BALANCE - ENDING	\$ 4,300	\$ 990,351	\$ -	



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 April 30, 2026

	FY2026 Adopted Budget	FY2026 Actual Year-to-Date	Over (Under) Annual Budget	% of Budget
1 REVENUES				
2 Special Assessments - Net	\$ 343,663	\$ 344,672	\$ -	100.29%
3 Interest	-	10,426	10,426	
4 Miscellaneous	-	-	-	
5 TOTAL REVENUES	\$ 343,663	\$ 355,098	\$ 10,426	103.33%
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)	2
14 REVENUES OVER (UNDER) EXPENDITURES	4,788	131,052	125,254	2737.37%
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	131,052	125,254	
20 Fund Balance - Beginning	-	665,748	-	
21 FUND BALANCE - ENDING	\$ 4,788	\$ 796,800	\$ 125,254	



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 April 30, 2026

	FY2026 Adopted Budget	FY2026 Actual Year-to-Date	Over (Under) Annual Budget	% of Budget
1 REVENUES				
2 Special Assessments - Net	\$ 76,581	\$ 76,803	\$ -	100.29%
3 Interest	-	1,498	1,498	
4 Miscellaneous	-	-	-	
5 TOTAL REVENUES	\$ 76,581	\$ 78,301	\$ 1,498	102.25%
6 EXPENDITURES				
7 Interest Expense				
<i>*November 1, 2025</i>		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	51,789	47,970	1356.16%
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	51,789	47,970	
20 Fund Balance - Beginning	-	92,050	-	
21 FUND BALANCE - ENDING	\$ 3,819	\$ 143,838	\$ 47,970	



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 April 30, 2026

	FY2026 Adopted Budget	FY2026 Actual Year-to-Date	Over (Under) Annual Budget	% of Budget
1 REVENUES				
2 Special Assessments	\$ 89,086	\$ 87,482	(1,604)	98.20%
3 Interest	-	2,215	2,215	
4 Miscellaneous	-	-	-	
5 TOTAL REVENUES	\$ 89,086	\$ 89,696	\$ 610	100.68%
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	64,507		5945.38%
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	64,507	-	
21 Fund Balance - Beginning		125,874		
22 FUND BALANCE, ENDING	\$ 1,085	\$ 190,381	\$ -	



Union Park East CDD

Construction

Statement of Revenue, Expenditures, and Change in Fund Balance
For the period from October 1, 2025 through April 30, 2026

	FY2026 Adopted Budget	FY2026 Actual Year-to-Date	Over (Under) Annual Budget	% of Budget
1 REVENUE				
2 Developer Contributions	\$ -	\$ -	\$ -	
3 Interest	-	941	941	
4 Miscellaneous	-	-	-	
5 TOTAL REVENUE	<u>\$ -</u>	<u>\$ 941</u>	<u>\$ 941</u>	
6 EXPENDITURES				
7 CIP	-	-	-	
8 TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	
9 REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>941</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	-	941	-	
15 Fund Balance - Beginning		46,072		
16 FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ 47,013</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
10/02/2025	200043	Blue Water Aquatics, Inc.	Invoice: 34236 (Reference: Pond / Waterway Treatment.)	1,965.00
10/02/2025	200044	NaturZone Environmental Service	Invoice: 771059 (Reference: Monthly Pest Control Service.) Invoice: 780129 (Reference: Monthl...	775.00
10/02/2025	200045	Tampa Bay Poo Patrol	Invoice: 4344 (Reference: Pet waste station maintenance.)	916.67
10/02/2025	200046	ECS Integrations LLC	Invoice: 103073 (Reference: Amenity Access Management.) Invoice: 103078 (Reference: Videofied...	861.75
10/03/2025	100325BOS1	Engage PEO	BOS Meeting 9/24/25	203.00
10/03/2025	100325BOS2	Gerard Bianchi	BOS Meeting 9/24/25	184.70
10/03/2025	100325BOS3	Michelle Diman	BOS Meeting 9/24/25	184.70
10/03/2025	100325BOS4	Richard Ramirez	BOS Meeting 9/24/25	184.70
10/03/2025	100325BOSS	Vincent S Pacifico	BOS Meeting 9/24/25	184.70
10/03/2025	100325BOS6	Wendy Ann Perez	BOS Meeting 9/24/25	184.70
10/06/2025	200047	Cooper Pools	Invoice: 2025-1293 (Reference: Monthly Commercial Maintenance October 2025.)	3,900.00
10/06/2025	200048	Vesta Property Services, Inc.	Invoice: 428859 (Reference: Pool monitor September25.)	2,842.84
10/07/2025	200049	Lighthouse Engineering Inc.	Invoice: 2 (Reference: GENERAL ENGINEERING CONTRACT.)	7,329.00
10/08/2025	5013	Egis Insurance Advisors	Insurance FY Policy# 100125324 10/01/25- 10/01/26	31,500.00
10/08/2025	01ACH100825	PASCO County Utilities	1549 BERING ROAD 8.6.25- 9.5.25	273.48
10/10/2025	01ACH101025	TECO	1329 WYNDFIELDS BLVD 08.14.25- 09.12.25	106.69
10/10/2025	01ACH101025	Spectrum Business	1549 Bering Rd 09.21.25- 10.20.25	357.62
10/10/2025	02ACH101025	TECO	1756 WYNFIELDS BL 08.14.25- 09.12.25	85.58
10/10/2025	03ACH101025	TECO	1548 WYNDFIELDS BLVD 08.14.25- 09.12.25	4,838.24
10/10/2025	04ACH101025	TECO	1147 MONTGOMERY BELL RD, WELL 08.14.25- 09.12.25	30.10
10/10/2025	05ACH101025	TECO	32755 CUMBERLAND LN 8.14.25- 9.12.25	363.21
10/10/2025	06ACH101025	TECO	32803 CUMBERLAND LN, WELL 08.14.25- 09.12.25	142.44
10/10/2025		Deposit		1,656.32
10/14/2025	200050	Kilinski Van Wyk PLLC	Invoice: 13352 (Reference: Legal services.)	3,472.30
10/14/2025	200051	Florida Fountains & Equipment, LLC	Invoice: CL-1175 (Reference: Oct. Cleaning 2025.)	1,225.00
10/14/2025	200052	Vesta District Services	Invoice: 428960 (Reference: Management fees.) Invoice: 428995 (Reference: FY2026 Dissminatio...	10,416.67
10/14/2025	200053	Floralawn	Invoice: 35197 (Reference: irrigation repairs from monthly inspection (September, 2025).)	402.80
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
10/14/2025	200055	Vesta District Services	Invoice: 429059 (Reference: Billable Expenses - SEP 2025.)	2,717.01
10/14/2025	200056	Arbitrage Rebate Counselors, LLC	Invoice: 101025- (Reference: Annual Arbitrage Report for the period September 28, 2024 to Septem...	475.00
10/14/2025	01ACH101425	TECO	1568 WYNDFIELDS BLVD, WELL 08.14.25- 09.12.25	27.16
10/16/2025	200057	Catherine ProCleaners LLC	Invoice: 1226 (Reference: SEPT 2025 cleaning.)	1,950.00
10/21/2025	01ACH102125	Waste Management of FL	4 Yard Dumpster 2 week 10.01.25- 10.31.25	341.10
10/23/2025	200058	Business Observer, Inc.	Invoice: 25-01543P (Reference: Legal Advertising.) Invoice: 25-01591P (Reference: Legal Adver...	623.44
10/30/2025	200059	Floralawn	Invoice: 35433 (Reference: 17896 Tree fix.) Invoice: 35432 (Reference: 17895 Install and Furn...	3,543.15
10/30/2025	200060	Cooper Pools	Invoice: 2025-1331 (Reference: STENNER PUMP 45M5 SERIES.)	715.00
10/30/2025	200061	Blue Water Aquatics, Inc.	Invoice: 34322 (Reference: Pond / Waterway Treatment.) Invoice: 34321 (Reference: g Services ...	2,533.25
10/30/2025	200062	Florida Training & Investigations	Invoice: 25202113 (Reference: Patrol service, rover vehicle and gas.) Invoice: 25202116 (Refer...	10,400.00
10/31/2025	103125BOS1	Engage PEO	BOS Meeting 10/22/25	172.40
10/31/2025	103125BOS5	Gerard Bianchi	BOS Meeting 10/22/25	184.70
10/31/2025	103125BOS4	Michelle Diman	BOS Meeting 10/22/25	184.70
10/31/2025	103125BOS3	Richard Ramirez	BOS Meeting 10/22/25	184.70
10/31/2025	103125BOS2	Vincent S Pacifico	BOS Meeting 10/22/25	184.70
10/31/2025	End of Month			1,656.32
11/03/2025	200063	Floralawn	Invoice: 35380 (Reference: Landscape Maintenance oct25.)	13,917.80
11/06/2025	200064	Lighthouse Engineering Inc.	Invoice: 3 (Reference: GENERAL ENGINEERING CONTRACT.)	4,399.00
11/06/2025	200065	Catherine ProCleaners LLC	Invoice: 1246 (Reference: Oct25 Cleaning.)	1,950.00
11/06/2025	200066	Tampa Bay Poo Patrol	Invoice: 4559 (Reference: Pet waste station maintenance.)	916.67
11/06/2025	200067	Vesta Property Services, Inc.	Invoice: 429327 (Reference: Pool monitor October.)	2,618.00
11/06/2025	200068	NaturZone Environmental Service	Invoice: 816599 (Reference: Monthly Pest Control Service.)	75.00
11/06/2025		Deposit		88.48
11/06/2025		Deposit		12,347.82
11/07/2025		Deposit		0.01
11/10/2025	01ACH111025	TECO	1568 WYNDFIELDS BLVD, WELL 09.13.25- 10.13.25	34.02
11/10/2025	02ACH111025	TECO	32803 CUMBERLAND LN, WELL 09.13.25- 10.13.25	143.86
11/10/2025	03ACH111025	TECO	1548 WYNDFIELDS BLVD 09.13.25- 10.13.25	4,838.24
11/10/2025	04ACH111025	TECO	1756 WYNFIELDS BL 09.13.25- 10.13.25	134.39
11/10/2025	05ACH111025	TECO	32755 CUMBERLAND LN 09.13.25-10.13.25	147.58
11/10/2025	06ACH111025	TECO	1147 MONTGOMERY BELL RD, WELL 09.13.25- 10.13.25	46.44
11/10/2025	07ACH111025	TECO	1329 WYNDFIELDS BLVD 09.13.25- 10.13.25	365.10
11/10/2025	09ACH111025	Spectrum Business	1549 Bering Rd 10.21.25- 11.20.25	357.62
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
11/10/2025	200070	Arbitrage Rebate Counselors, LLC	Invoice: 110325- (Reference: Arbitrage services.)	475.00
11/10/2025	200071	Vesta District Services	Invoice: 429523 (Reference: Monthly Management fees.)	5,416.67
11/10/2025	10ACH111025	TECO	1169 MANZANAR PL, FOUNTAIN 09.13.25- 10.13.25	239.69
11/10/2025	11ACH111025	TECO	1241 WYNDFIELDS BLVD PH 8B 09.13.25- 10.13.25	617.75
11/10/2025	12ACH111025	TECO	1195 WYNDFIELDS BLVD 09.13.25- 10.13.25	201.87
11/10/2025	13ACH111025	TECO	1393 WYNDFIELDS BLVD 09.13.25- 10.13.25	238.38
11/10/2025	14ACH111025	TECO	OLDWOODS AVE PH 8C 09.13.25- 10.13.25	327.14
11/10/2025	15ACH111025	TECO	1549 BERING RD 09.13.25- 10.13.25	828.06
11/10/2025	16ACH111025	TECO	1241 WYNDFIELDS BLVD PH 7B 09.13.25- 10.13.25	386.56
11/12/2025	200072	Spinelli Property Group	Invoice: INV-101525-01 - NOV (Reference: Surface paver stabilization & reset ? consolidated labo...	650.00
11/12/2025	01ACH111225	TECO	1758 BERING RD 09.16.25- 10.14.25	172.66
11/12/2025	02ACH111225	PASCO County Utilities	1549 BERING ROAD 09.05.25- 10.07.25	368.16
11/14/2025		Deposit		83,351.69
11/18/2025	01ACH111825	Waste Management of FL	4 Yard Dumpster 2 week 11.01.25- 11.30.25	282.00
11/19/2025		Deposit		1,950.00
11/19/2025		Deposit		9,652.00
11/20/2025		Deposit		62,142.80
11/21/2025	5014	Catherine ProCleaners LLC	Returned check #200057 dtd 10/16/25 Pos Pay rejection	1,950.00



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	Catherine 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	112825BOS5	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	329,521.86
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: 08732 (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	Catherine 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	122625BOS5	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	2,108,223.10
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	Catherine 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
01/12/2026	02ACH011226	TECO	1758 BERING RD 11.14.25- 12.15.25		355.65
01/15/2026	200111	Business Observer, Inc.	Invoice: 26-00032P (Reference: Legal Advertising - Board Meeting.)		74.38
01/20/2026	200112	Vesta District Services	Invoice: 430420 (Reference: Billable Expenses - Dec 2025.)		1,175.00
01/20/2026	200113	Kilinski Van Wyk PLLC	Invoice: 14066 (Reference: Dec legal services.) Invoice: 14065 (Reference: Dec legal services...		3,167.30
01/20/2026	200114	Floralawn	Invoice: 36874 (Reference: Irrigation Repair from Inspection (December, 2025).)		358.99
01/20/2026	01ACH012026	Waste Management of FL	4 Yard Dumpster 2 week 1.01.26- 01.31.26		344.04
01/28/2026	200115	Cooper Pools	Invoice: 1129 (Reference: 150# Struts Safety & Locking.)		328.42
01/28/2026	200116	FitRev	Invoice: 37246 (Reference: Preventative Maintenance - adjusted, tightened, tested, lubricated a...		185.00
01/28/2026	200117	Blue Water Aquatics, Inc.	Invoice: 34860 (Reference: Jan26 Pond Waterway Treatment.)		1,965.00
01/28/2026	200118	Florida Training & Investigations	Invoice: 25202124 (Reference: Patrol Service 12/25/25- 01/23/26.)		5,500.00
01/28/2026	200119	Thompson Safety LLC	Invoice: TPAINU00030771 (Reference: Fire Extinguisher Annual Maint parts and service charge.)		110.00
01/29/2026	200120	Cooper Pools	Invoice: 1140 (Reference: Installation of new 6" Gasket.)		304.04
01/29/2026	200121	Vesta District Services	Invoice: 429892 (Reference: Billable Expenses - Nov 2025.)		2,194.38
01/30/2026		Deposit		300.00	271,672.46
01/30/2026	200122	Floralawn	Invoice: 36754 (Reference: JAN26 Landscape Maintenance.)		13,917.80
1/31/2026	End of Month			22,543.96	1,873,012.40
02/02/2026	5018	Heather Keefe	Return Rental Deposit		300.00
02/04/2026	200123	Cooper Pools	Invoice: 2026-1163 (Reference: Monthly Commercial Maintenance February 2026.)		3,900.00
02/04/2026	200124	Vesta Property Services, Inc.	Invoice: 430813 (Reference: Pool monitor January.)		3,049.86
02/04/2026	200125	Vesta District Services	Invoice: 430678 (Reference: FEB26 District Management services.)		5,416.67
02/04/2026	200126	Catherine ProCleaners LLC	Invoice: 1291 (Reference: Jan26 Cleaning.)		1,430.00
02/04/2026	200127	NaturZone Environmental Service	Invoice: 843336 (Reference: Feb26 Pest Control service.)		75.00
02/05/2026	200128	Lighthouse Engineering Inc.	Invoice: 6 (Reference: GENERAL ENGINEERING CONTRACT.)		765.00
02/05/2026	200129	Tampa Bay Poo Patrol	Invoice: 5228 (Reference: Feb26 Pet Waste Station Maintenance.)		916.67
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
02/06/2026	01ACH020626	TECO	1611 RANCHETTE RD 12.10.25- 01.09.26		702.26
02/10/2026	200131	Cooper Pools	Invoice: 1227 (Reference: Pool Maintenance and Repairs.)		122.50
02/10/2026	200132	Business Observer, Inc.	Invoice: 26-00261P (Reference: Request for Proposals.)		115.94
02/10/2026	01ACH021026	Spectrum Business	1549 Bering Rd 01.21.26- 02.20.26		357.62
02/11/2026	01ACH021126	PASCO County Utilities	1549 BERING ROAD 12.08.25- 01.07.26		321.26
02/11/2026	200133	Floralawn	Invoice: 37491 (Reference: Irrigation Repair from Inspection (February, 2026).)		217.73
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
02/12/2026	02ACH021226	TECO	32755 CUMBERLAND LN 12.13.25- 01.14.26		423.08
02/12/2026	03ACH021226	TECO	1756 WYNFIELDS BL 12.13.25- 01.14.26		138.72
02/12/2026	04ACH021226	TECO	1549 BERING RD 12.13.25- 01.14.26		1,144.70
02/12/2026	05ACH021226	TECO	1195 WYNDFIELDS BLVD 12.13.25- 01.14.26		399.86
02/12/2026	06ACH021226	TECO	1147 MONTGOMERY BELL RD, WELL 12.13.25- 01.14.26		76.87
02/12/2026	07ACH021226	TECO	32803 CUMBERLAND LN, WELL 12.13.25- 01.14.26		184.48
02/12/2026	08ACH021226	TECO	1241 WYNDFIELDS BLVD PH 7B 12.13.25- 01.14.26		673.94
02/12/2026	09ACH021226	TECO	1169 MANZANAR PL, FOUNTAIN 12.13.25- 01.14.26		405.55
02/12/2026	10ACH021226	TECO	1568 WYNDFIELDS BLVD, WELL 12.13.25- 01.14.26		34.99
02/12/2026	11ACH021226	TECO	1548 WYNDFIELDS BLVD 12.13.25- 01.14.26		4,840.65
02/12/2026	12ACH021226	TECO	1393 WYNDFIELDS BLVD 12.13.25- 01.14.26		424.37
02/12/2026	13ACH021226	TECO	OLDWOODS AVE PH 8C 12.13.25- 01.14.26		570.25
02/13/2026	01ACH021326	TECO	1758 BERING RD 12.16.25- 01.15.26		380.33
02/13/2026	02ACH021326	TECO	1329 WYNDFIELDS BLVD 12.13.25- 01.14.26		429.24
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
02/13/2026	021326BOS1	Engage PEO	BOS Meeting 1/28/26		172.40
02/13/2026	021326BOS2	Gerard Bianchi	BOS Meeting 1/28/26		184.70
02/13/2026	021326BOS3	Michelle Diman	BOS Meeting 1/28/26		184.70
02/13/2026	021326BOS4	Richard Ramirez	BOS Meeting 1/28/26		184.70
02/13/2026	021326BOS5	Vincent S Pacifico	BOS Meeting 1/28/26		184.70
02/17/2026	200135	Floralawn	Invoice: 37559 (Reference: Install and Furnish Mulch for UPE CDD- Pine Bark Mulch.)		8,340.00
02/17/2026	200136	Vesta District Services	Invoice: 430890 (Reference: Billable Expenses - Jan 2026.)		329.33
02/17/2026	01ACH021726	Waste Management of FL	4 Yard Dumpster 2 week 02.01.26- 02.28.26		344.04
02/19/2026	5019	Mohamed El Shimy	Return Deposit for clubhouse rental		300.00
02/19/2026	200137	ECS Integrations LLC	Invoice: 103676 (Reference: Union Park Amenity Card.)		42.00
02/23/2026	200138	Blue Water Aquatics, Inc.	Invoice: 35009 (Reference: Pond / Waterway Treatment.)		1,965.00
02/24/2026	200139	Catherine ProCleaners LLC	Invoice: 1300 (Reference: Sanitizing wet gym wipe 4000 units total.)		300.00
02/27/2026	200140	Floralawn	Invoice: 37412 (Reference: Landscape Maintenance Feb 26.)		13,917.80
2/28/2026	End of Month			19,303.57	84,673.26
03/02/2026	200141	NaturZone Environmental Service	Invoice: 852157 (Reference: Monthly Pest Control Service -Mar26.)		75.00
03/02/2026	200142	Vesta District Services	Invoice: 431120 (Reference: Management fee services - Mar26.)		5,416.67
03/03/2026	200143	Blue Water Aquatics, Inc.	Invoice: 35114 (Reference: Erosion Control Installation.) Invoice: 35115 (Reference: Fountain...		4,976.88
03/03/2026	200144	Cooper Pools	Invoice: 2026-1172 (Reference: Scum Gutter Grate-STENNER MCCP205 #5 TUBE ASSEMBLY 5 PACK.)		3,930.00
03/04/2026	200145	Florida Training & Investigations	Invoice: 25202127 (Reference: 180 Hrs. security service, Rover and Fuel Expense.)		5,200.00

03/05/2026	200146	Tampa Bay Poo Patrol	Invoice: 5424 (Reference: pet waste station maintenance Mar26.)	916.67	171,869.75
03/05/2026	200147	Vesta Property Services, Inc.	Invoice: 431305 (Reference: Pool Monitor Feb26.)	2,810.50	169,059.25
03/06/2026	200148	Business Observer, Inc.	Invoice: 26-00471P (Reference: Legal Advertising - Board Meeting.)	74.38	168,984.87
03/06/2026	030626BOS1	Engage PEO	BOS Meeting 2/25/26	141.80	168,843.07
03/06/2026	030626BOS2	Michelle Diman	BOS Meeting 2/25/26	184.70	168,658.37
03/06/2026	030626BOS3	Richard Ramirez	BOS Meeting 2/25/26	184.70	168,473.67
03/06/2026	030626BOS4	Vincent S Pacifico	BOS Meeting 2/25/26	184.70	168,288.97
03/09/2026	01ACH030926	TECO	1611 RANCHETTE RD 01.10.26- 02.09.26	702.26	167,586.71
03/10/2026	5020	Pasco County Property Appraiser	Annual Renewal Fee	150.00	167,436.71
03/10/2026	200149	Catherine ProCleaners LLC	Invoice: 1307 (Reference: Feb26 Cleaning.)	1,430.00	166,006.71
03/10/2026	01ACH031026	Spectrum Business	1549 Bering Rd 02.21.26- 03.20.26	371.99	165,634.72
03/11/2026	01ACH031126	PASCO County Utilities	1549 BERING ROAD 01.07.26- 02.05.26	358.78	165,275.94
03/11/2026	200150	Vesta District Services	Invoice: 431358 (Reference: Billable Expenses - Feb 2026.)	1,981.82	163,294.12
03/12/2026	200151	Sun Coast Rust Control, Inc.	Invoice: 08701 (Reference: : Monthly water treatment (iron/rust) and service fee for previous mo...	3,197.00	160,097.12
03/12/2026			Deposit	5,851.28	165,748.40
03/13/2026	01ACH031326	TECO	32755 CUMBERLAND LN 01.15.26- 02.13.26	384.36	165,364.04
03/13/2026	02ACH031326	TECO	1241 WYNDFIELDS BLVD PH 7B 01.15.26- 02.13.26	673.94	164,690.10
03/13/2026	03ACH031326	TECO	OLDWOODS AVE PH 8C 01.15.26- 02.13.26	570.25	164,119.85
03/13/2026	04ACH031326	TECO	1568 WYNDFIELDS BLVD, WELL 01.15.26- 02.13.26	24.68	164,095.17
03/13/2026	05ACH031326	TECO	1169 MANZANAR PL, FOUNTAIN 01.15.26- 02.13.26	369.76	163,725.41
03/13/2026	06ACH031326	TECO	1756 WYNFIELDS BL 01.15.26- 02.13.26	79.55	163,645.86
03/13/2026	07ACH031326	TECO	1241 WYNDFIELDS BLVD PH 8B 01.15.26- 02.13.26	985.00	162,660.86
03/13/2026	08ACH031326	TECO	1549 BERING RD 01.15.26- 02.13.26	1,157.44	161,503.42
03/13/2026	09ACH031326	TECO	1548 WYNDFIELDS BLVD 01.15.26- 02.13.26	4,840.65	156,662.77
03/13/2026	10ACH031326	TECO	1393 WYNDFIELDS BLVD 01.15.26- 02.13.26	268.32	156,394.45
03/13/2026	11ACH031326	TECO	1329 WYNDFIELDS BLVD 01.15.26- 02.13.26	390.04	156,004.41
03/13/2026	12ACH031326	TECO	1195 WYNDFIELDS BLVD 01.15.26- 02.13.26	363.91	155,640.50
03/13/2026	13ACH031326	TECO	32803 CUMBERLAND LN, WELL 01.15.26- 02.13.26	31.02	155,609.48
03/16/2026	01ACH031626	TECO	1758 BERING RD 01.16.26- 02.16.26	392.71	155,216.77
03/17/2026	200152	Blue Water Aquatics, Inc.	Invoice: 35130 (Reference: Pond Bank / Erosion Control 50% DEPOSIT Per Signed Pond C - .)	1,750.00	153,466.77
03/18/2026	01ACH031826	Waste Management of FL	4 Yard Dumpster 2 week 03.01.26- 03.31.26	344.04	153,122.73
03/18/2026	02ACH031826	TECO	1147 MONTGOMERY BELL RD, WELL 01.15.26- 02.13.26	47.57	153,075.16
03/19/2026	200153	Romaner Graphics	Invoice: 23027 (Reference: Straighten & secure Street Name signs.) Invoice: 23030 (Reference:...	1,370.00	151,705.16
03/23/2026	200154	Greenlee Law, PLLC	Invoice: 2164 (Reference: Legal Services Feb 26.)	693.00	151,012.16
03/23/2026	200155	Innersync Studio, LTD	Invoice: INV-SN-938 (Reference: PDF & ADA Compliance Service & Website.)	1,515.00	149,497.16
03/23/2026	200156	Kilinski Van Wyk PLLC	Invoice: 14542 (Reference: legal services Feb26.) Invoice: 14543 (Reference: legal services F...	3,847.15	145,650.01
03/23/2026	200157	Floralawn	Invoice: 37775 (Reference: Landscape Maintenance March 2026.)	13,917.80	131,732.21
03/26/2026	200158	Florida Training & Investigations	Invoice: 25202130 (Reference: Security Services 2/23/26- 03/24/26.)	5,200.00	126,532.21
3/31/2026	End of Month			5,851.28	71,504.04
04/03/2026	040326BOS1	Engage PEO	BOS Meeting 3/25/26	172.40	126,359.81
04/03/2026	040326BOS2	Gerard Bianchi	BOS Meeting 3/25/26	184.70	126,175.11
04/03/2026	040326BOS3	Michelle Diman	BOS Meeting 3/25/26	184.70	125,990.41
04/03/2026	040326BOS4	Richard Ramirez	BOS Meeting 3/25/26	184.70	125,805.71
04/03/2026	040326BOS5	Vincent S Pacifico	BOS Meeting 3/25/26	184.70	125,621.01
04/06/2026			Funds Transfer	950,000.00	1,075,621.01
04/06/2026	5021	U.S. Bank	Transfer of Tax Assessments for FY26		154,949.63
04/06/2026	200159	Blue Water Aquatics, Inc.	Invoice: 35249 (Reference: Fountain Inspection & PM Cleaning.) Invoice: 35248 (Reference: Po...	6,984.65	147,964.98
04/06/2026	200160	NaturZone Environmental Service	Invoice: 861238 (Reference: Monthly Pest Control Service.)	75.00	147,889.98
04/06/2026	200161	Floralawn	Invoice: 38459 (Reference: Irrigation Repair from Inspection (March, 2026).) Invoice: 38478 (...	4,641.75	143,248.23
04/06/2026	200162	Sun Coast Rust Control, Inc.	Invoice: 09261 (Reference: Commercial: Monthly water treatment (iron/rust) and service fee for p...	1,622.00	141,626.23
04/06/2026	200163	Cooper Pools	Invoice: 2026-1282 (Reference: Scum Gutter Grate and Monthly commercial maintenance APR26.)	3,915.00	137,711.23
04/06/2026	200164	Vesta Property Services, Inc.	Invoice: 431805 (Reference: Pool monitor March.)	2,429.24	135,281.99
04/06/2026	200165	Vesta District Services	Invoice: 431802 (Reference: Apr26 Management fees.)	5,416.67	129,865.32
04/06/2026	200166	American Power Washing LLC	Invoice: 636 (Reference: Cleaning sidewalks around the clubhouse to remove mold, mildew, and alg...	3,673.00	126,192.32
04/07/2026	01ACH040726	TECO	1611 RANCHETTE RD 02.10.26- 03.10.26	702.26	125,490.06
04/09/2026			Deposit	44.01	125,534.07
04/09/2026			Deposit	8,538.39	134,072.46
04/09/2026			Deposit	5,946.40	140,018.86
04/10/2026	01ACH041026	Spectrum Business	1549 Bering Rd 03.21.26- 04.20.26	371.99	139,646.87
04/10/2026	200167	Catherine ProCleaners LLC	Invoice: 1318 (Reference: MARCH 2026 Cleaning.)	1,430.00	138,216.87
04/10/2026	200168	Floralawn	Invoice: 38589 (Reference: Pump VFD is not working correctly 20015.)	310.00	137,906.87
04/10/2026	200169	ECS Integrations LLC	Invoice: 103816 (Reference: Amenity Access Management.) Invoice: 103817 (Reference: Amenity a...	851.25	137,055.62
04/13/2026	01ACH041326	TECO	1756 WYNFIELDS BL 02.14.26- 03.16.26	64.97	136,990.65
04/13/2026	03ACH041326	TECO	1329 WYNDFIELDS BLVD 02.14.26- 03.16.26	400.63	136,590.02
04/13/2026	04ACH041326	TECO	1195 WYNDFIELDS BLVD 02.14.26- 03.16.26	374.33	136,215.69
04/13/2026	05ACH041326	TECO	1549 BERING RD 02.14.26- 03.16.26	1,237.84	134,977.85
04/13/2026	06ACH041326	TECO	32803 CUMBERLAND LN, WELL 02.14.26- 03.16.26	27.63	134,950.22
04/13/2026	07ACH041326	TECO	1548 WYNDFIELDS BLVD 02.14.26- 03.16.26	4,840.65	130,109.57
04/13/2026	08ACH041326	TECO	1241 WYNDFIELDS BLVD PH 7B 02.14.26- 03.16.26	673.94	129,435.63
04/13/2026	09ACH041326	TECO	1147 MONTGOMERY BELL RD, WELL 02.14.26- 03.16.26	35.11	129,400.52
04/13/2026	10ACH041326	TECO	1568 WYNDFIELDS BLVD, WELL 02.14.26- 03.16.26	26.02	129,374.50
04/13/2026	11ACH041326	TECO	1241 WYNDFIELDS BLVD PH 8B 02.14.26- 03.16.26	985.00	128,389.50
04/13/2026	12ACH041326	PASCO County Utilities	1549 BERING ROAD 02.05.26- 03.09.26	368.16	128,021.34
04/13/2026	13ACH041326	TECO	32755 CUMBERLAND LN 02.14.26- 03.16.26	396.24	127,625.10
04/13/2026	14ACH041326	TECO	1169 MANZANAR PL, FOUNTAIN 02.14.26- 03.16.26	378.71	127,246.39
04/13/2026	15ACH041326	TECO	OLDWOODS AVE PH 8C 02.14.26- 03.16.26	570.25	126,676.14
04/14/2026	01ACH041426	TECO	1758 BERING RD 02.17.26- 03.17.26	333.54	126,342.60
04/15/2026	01ACH041526	Waste Management of FL	4 Yard Dumpster 2 week 04.01.26- 04.30.26	344.04	125,998.56
04/16/2026	200170	Vesta District Services	Invoice: 431937 (Reference: Billable Expenses - Mar 2026.)	2,767.97	123,230.59
04/16/2026	200171	Blue Water Aquatics, Inc.	Invoice: 35300 (Reference: Pond Bank / Erosion Control Remaining 50% BALANCE DUE Per Signed Pond...	1,750.00	121,480.59
04/16/2026	200172	ECS Integrations LLC	Invoice: 103940 (Reference: Video security monitoring.)	220.00	121,260.59
04/16/2026	200173	Kilinski Van Wyk PLLC	Invoice: 14812 (Reference: legal services.) Invoice: 14787 (Reference: legal services.)	4,463.78	116,796.81
04/16/2026	200174	Romaner Graphics	Invoice: 22948 (Reference: new Rules and Regulations sign, 48" x 36".)	225.00	116,571.81
04/17/2026	01ACH041726	TECO	1393 WYNDFIELDS BLVD 02.14.26- 03.16.26	20.98	116,550.83



04/22/2026			Deposit		75.00		116,625.83
04/27/2026	200175	ECS Integrations LLC	Invoice: 103990 (Reference: ion ParkAmenity Card Replacement.)			84.00	116,541.83
04/29/2026	200176	Floralawn	Invoice: 38397 (Reference: Landscape Maintenance Apr26.)			14,196.16	102,345.67
04/30/2026			Deposit		300.00		102,645.67
04/30/2026	200177	Floralawn	Invoice: 39033 (Reference: Irrigation Repair from Inspection (April, 2026).)			331.43	102,314.24
4/30/2026		End of Month			964,903.80	989,121.77	102,314.24





EXHIBIT 3



Union Park East CDD

General Fund

Statement of Revenue, Expenditures, and Change in Fund Balance For the period from October 1, 2024 through September 30, 2025

	FY2025 Adopted Budget	FY2025 Actual September	FY2025 Actual Year-to-Date	Over (Under) Annual Budget	% of Budget
1 REVENUES					
2 General Fund Revenue	\$ 1,163,925	\$ -	\$ 1,168,669	\$ 4,744	100.41%
3 Interest		1,289	15,106	15,106	
4 Miscellaneous		-	301	301	
5 Total Revenue	\$ 1,163,925	\$ 1,289	\$ 1,184,077	\$ 20,152	101.73%
6 EXPENDITURES					
7 GENERAL ADMINISTRATIVE					
8 Supervisor Compensation	14,000	911	10,764	(3,236)	76.89%
9 Payroll Taxes	1,071	-	588	(483)	54.90%
10 Payroll Processing	770	-	450	(320)	58.44%
11 Management Consulting Services	48,000	3,500	49,631	1,631	103.40%
12 Bank Fees	300	-	1	(300)	0.17%
13 Auditing Services	4,200	-	-	(4,200)	0.00%
14 Travel Per Diem	100	-	-	(100)	0.00%
15 Insurance	33,193	2,751	30,262	(2,931)	91.17%
16 Regulatory & Permit Fees	175	-	200	25	114.29%
17 Legal Advertisements	2,500	-	1,008	(1,492)	40.32%
18 Engineering Services	25,000	4,707	50,762	25,762	203.05%
19 Legal Services	50,000	2,586	63,415	13,415	126.83%
20 Website Hosting	2,015	-	1,848	(167)	91.73%
21 Administrative Contingency	5,000	-	4,557	(443)	91.15%
22 TOTAL GENERAL ADMINISTRATIVE	186,324	14,455	213,486	27,162	114.58%
23 DEBT ADMINISTRATION					
24 Dissemination Agent	6,500	-	9,000	2,500	138.46%
25 Trustee Fees	15,085	-	23,497	8,412	155.76%
26 Arbitrage	1,900	475	1,425	(475)	75.00%
27 TOTAL DEBT ADMINISTRATION	23,485	475	33,922	10,437	144.44%
28 PHYSICAL ENVIRONMENT					
29 Comprehensive Field Tech Service	18,000	1,333	17,856	(144)	99.20%
30 Streetpole Lighting	102,000	-	66,530	(35,470)	65.23%
31 Electricity (Irrigation & Pond Pumps)	32,000	-	15,009	(16,991)	46.90%
32 Landscape Maintenance	186,974	13,918	165,616	(21,358)	88.58%
33 Landscape Maintenance - Phases 7 & 8	40,272	250	250	(40,022)	0.62%
34 Irrigation Maintenance	18,000	691	10,045	(7,955)	55.80%
35 Pond Maintenance	34,526	1,965	23,609	(10,917)	68.38%
36 Fountain Maintenance	9,400	-	5,342	(4,059)	56.82%
37 Pet Waste Removal	10,000	917	10,063	63	100.63%
38 Rust Control	19,200	-	14,175	(5,025)	73.83%
39 Physical Environment Contingency	50,000	-	171,354	121,354	342.71%
40 Increase in Operating Reserves	50,000	-	50,000	-	100.00%
41 Increase in Asset Reserves	103,500	-	103,500	-	100.00%
42 TOTAL PHYSICAL ENVIRONMENT	673,872	19,073	653,349	(20,523)	96.95%



Union Park East CDD

General Fund

Statement of Revenue, Expenditures, and Change in Fund Balance For the period from October 1, 2024 through September 30, 2025

	FY2025 Adopted Budget	FY2025 Actual September	FY2025 Actual Year-to-Date	Over (Under) Annual Budget	% of Budget
43 AMENITY CENTER OPERATIONS					
44 Pool Service Contract	48,000	3,915	39,754	(8,246)	82.82%
45 Pool Maintenance & Repair	5,000	-	9,805	4,805	196.10%
46 Pool Permit	275	-	280	5	101.82%
47 Amenity Management	8,000	583	7,322	(678)	91.53%
48 Amenity Center Cleaning & Maintenance	18,000	2,160	20,400	2,400	113.33%
49 Amenity Center Internet	4,224	358	4,346	122	102.89%
50 Amenity Center Electricity	19,200	(3,016)	46,245	27,045	240.86%
51 Amenity Center Water	10,000	273	5,555	(4,445)	55.55%
52 Amenity Center Pest Control	975	75	1,375	400	141.03%
53 Refuse Service	2,950	-	2,706	(244)	91.72%
54 Landscape Maintenance - Infill	4,000	-	-	(4,000)	0.00%
55 Security Monitoring	54,434	6,125	41,637	(12,798)	76.49%
56 Pool Monitors	35,000	2,843	15,649	(19,351)	44.71%
57 Community Events & Decorations	25,000	-	-	(25,000)	0.00%
58 Misc Amenity Center Repairs & Contingency	45,186	595	3,884	(41,302)	8.60%
59 TOTAL AMENITY CENTER OPERATIONS	280,244	13,911	198,957	(81,287)	70.99%
60 TOTAL EXPENDITURES	\$ 1,163,925	\$ 47,914	\$ 1,099,713	\$ (64,212)	94.48%
61 EXCESS OF REVENUE OVER(UNDER) EXPENDITURES	334,215	(46,625)	84,363	84,363	25.24%
62 Fund Balance Beginning			494,531		
63 Increase in Fund Balance for Operating Reserves	50,000		50,000		
64 Increase in Fund Balance for Asset Reserves	103,500		103,500		
65 FUND BALANCE ENDING	\$ 487,715	\$ (46,625)	\$ 732,394	\$ 84,363	





EXHIBIT 4





Office: (888) 927-7865
Fax: (813) 200-8448
Contact@customreserves.com
5470 E Busch Blvd., Unit 171
Tampa, FL 33617

UNION PARK EAST COMMUNITY DEVELOPMENT DISTRICT FULL RESERVE STUDY REPORT



For 30-Year Projection Period: FY 2023 through FY 2053

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Wesley Chapel, FL

Latitude: 28°10'50.90"N

Longitude: 82°16'38.74"W

Executive Summary

Custom Reserves, LLC conducted a site visit on June 12, 2023. We identified 27 reserve components comprising 29 line items that require reserve funding during the noninvasive, visual inspection of the community. Supplemental information to the physical inspection typically includes the following sources:

1. District board members, management and staff
2. Client's vendors
3. Declaration
4. Maintenance records of the reserve components where available
5. Project plans where available

Union Park East Community Development District (Union Park East) is a local unit of special purpose government located in Wesley Chapel, FL and is responsible for the common elements shared by 981 owners. Union Park East was established in 2019. The development contains Clubhouse, Pool, and Property Site components.

A Reserve Study comprises two parts:

Physical Analysis	Financial Analysis
<ul style="list-style-type: none">• Component Inventory• Condition Assessment• Estimated Useful Life• Remaining Useful Life• Replacement Cost	<ul style="list-style-type: none">• Fund Status• Funding Plan

The intention of this Reserve Study is to forecast the District's ability to repair or replace major components as they wear out in future years. This Reserve Study complies with or exceeds all applicable statutes and national standards. Reserve Studies are a guide and should be used for budgetary purposes. Actual expenditures and times of replacements can and/or will vary.

Reference #: 1254.23

Inspection and Report by:

Paul Grifoni, PRA, RS

Financial Analysis

We include the Cash Flow, or pooling method to project and illustrate the reserve funding plan as depicted in **Appendix B**. The **Cash Flow** method of funding utilizes reserve contributions designed to offset the variable annual reserve expenditures over the next 30 years. In this method, we test different reserve funding scenarios against the anticipated schedule of reserve expenditures on a year-by-year basis until the desired adequate or sufficient funding goal is achieved. In this method, funding recommendations are driven by a threshold (risk) year, determined by the schedule of reserve expenditures. Within the Cash Flow method, the District **may** use reserve funds, as needed, for those expenditures related to components which are included in the Reserve Component inventory.

The unaudited cash status of the District's pooled reserve fund, as of September 30, 2023, as reported by Management and the Board is zero dollars. Union Park East did not budget for reserves contributions in FY¹ 2023 and plans to budget \$75,000 in 2024. A reserve contribution of \$103,500 would be required in 2025 to adequately fund reserves. The District can budget inflationary increases each year until the next Reserve Study Update. In addition, we consider the age and overall condition of the community in the accumulated year 2053 ending reserve balance of \$523,626.

We encourage all clients to adequately fund their reserves. However, we recognize that the recommended increase in reserve contributions is significant. We suggest the Association discuss funding options with management, legal counsel and/or their accounting team. In many cases the Association can legally partially fund their reserves as long as a fully-funded budget is disclosed to the owners and the appropriate voting procedures are followed.

External market factors incorporated in this Reserve Study are an inflation rate of 3.0% based on the Consumer Price Index published by the Bureau of Labor Statistics and an interest rate of 3.0%. Most community bylaws provide that funds shall be held in a bank, with FDIC or similar insurance to cover all funds.

¹ FY 2023 Begins October 1, 2023 and Ends September 30, 2023.

CustomReserves

The actual timing of the events depicted may not occur exactly as projected. Internal changes such as deferred or accelerated projects, and external changes such as interest and inflation rates, are likely. Updates to the Reserve Study will incorporate these changes. To ensure equity in the adopted funding plan, ongoing annual Board reviews and an update of this Reserve Study with an on-site visit are recommended in two- to three-years depending on the complexity of the community, and changes in external and internal factors. It is recommended by the American Institute of Certified Public Accountants (AICPA) that your Reserve Study be updated annually.

Property Component Definitions

The analysis began by separating the property components into specific areas of responsibility for replacement and repair. These classes of property are as follows:

1. **Reserve Components** are defined as follows:
 - District responsibility
 - Limited useful life expectancies
 - Predictable remaining useful life expectancies
 - Replacement cost above a minimum threshold
2. **Operating Budget Components** are defined as follows:
 - Common area components historically funded through operating funds rather than reserve funds
 - Common area components whose replacement or repair costs fall below a specific dollar amount
3. **Long-Lived Components** are defined as follows:
 - Common area components without a predictable remaining useful life
 - Common area components with a remaining useful life beyond the 30-year scope of this reserve study
4. **Owner Components** are defined as follows:
 - Components that are not the responsibility of the District to maintain, repair or replace
5. **Other Components** are defined as follows:
 - Components that are neither the responsibility of the District nor the Owner to maintain, repair or replace

Property Component Model

CATEGORY	COMPONENT	COMMON COMPONENTS (X)			REMAINING COMPONENTS (O)	
		RESERVES	OPERATING	LONG-LIVED	OWNER	OTHER
Clubhouse	Access Control System	X				
Property Site	Asphalt Pavement, Mill and Overlay	X				
Property Site	Awning, Mailbox Stations	X				
Property Site	Basketball Court, Color Coat	X				
Property Site	Basketball Court, Fence	X				
Property Site	Basketball Court, Goal Stops	X				
	Benches		X			
Property Site	Bridge, Wood Decking	X				
Property Site	Bridge, Wood, Repairs and Stain	X				
Pool	Chair Lift	X				
Pool	Deck, Pavers, Replacement	X				
Pool	Deck, Pavers, Sealer	X				
Clubhouse	Exercise Equipment	X				
	Expenses Less Than \$5,000		X			
Pool	Fence, Aluminum	X				
	Fence, Vinyl, Pool Equipment		X			
	Foundation(s)			X		
Pool	Furniture	X				
	Gate System, Manzanar Place (Liberty Square of Union Park)					O
	Homes and Lots				O	
Clubhouse	HVAC Equipment	X				
Clubhouse	Interior Renovations, Complete	X				
Clubhouse	Interior Renovations, Partial	X				
Property Site	Irrigation System, Pumps, Phased	X				
	Landscaping		X			
	Lift Stations					O
	Light Poles					O
Property Site	Mailbox Stations	X				
Pool	Mechanical Equipment	X				
	Other Repairs Normally Funded Through the Operating Budget		X			
Clubhouse	Paint Finishes, Exterior	X				
Property Site	Pond Fountains	X				
Pool	Pool Finish	X				
Property Site	Retaining Walls	X				
Clubhouse	Roof, Asphalt Shingle	X				
Clubhouse	Security System	X				
Pool	Shade Structure	X				
	Sidewalks		X			
	Site Furniture		X			
Property Site	Stormwater System, Partial	X				
	Streets (County)					O
	Structural Frame(s)			X		
	Subsurface Utilities, Sanitary Waste					O
	Subsurface Utilities, Water Supply					O
Clubhouse	Windows and Doors	X				



Reserve Expenditures
Union Park East
Community Development District

Appendix A

Projected Inflation Rate 3.0%

Line Item	Reserve Components	Total	Per Phase	Unit of Measurement	1st Year of Replacement	Useful Life Years	Age (Year)	Remaining Life Years	2023 Unit Cost	2023 Cost of Replacement	2023 Cost of Replacement	Total 30 Year Future Costs of Replacement	Fiscal Year 2023	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Line Item
		Quantity	Quantity							per Phase	per Total			2024	2025	2026	2027	2028	2029	2030	2031	2032	
Clubhouse Components																							
1	Access Control System	1	1	Allowance	2029	10 to 15	2019	6	\$10,000.00	\$10,000	\$10,000	\$581,857							\$11,941			1	
2	Exercise Equipment	1	1	Allowance	2029	5 to 15	2019	6	\$37,000.00	\$37,000	\$37,000	\$183,348							\$44,180			2	
3	HVAC Equipment	2	2	Each	2031	10 to 15	2019	8	\$6,000.00	\$12,000	\$12,000	\$36,875									\$15,201	3	
4	Interior Renovations, Complete	2,000	2,000	Square Feet	2043	20 to 25	2019	20	\$24.00	\$48,000	\$48,000	\$86,693										4	
5	Interior Renovations, Partial	2,000	2,000	Square Feet	2031	10 to 15	2019	8	\$10.00	\$20,000	\$20,000	\$25,335									\$25,335	5	
6	Paint Finishes, Exterior	4,950	4,950	Square Feet	2024	5 to 7	2019	1	\$1.50	\$7,425	\$7,425	\$60,346	\$7,648									\$9,406	6
7	Roof, Asphalt Shingle	43	43	Squares	2037	12 to 18	2019	14	\$525.00	\$22,575	\$22,575	\$34,147										7	
8	Security System	1	1	Allowance	2026	5 to 10	2019	3	\$5,000.00	\$5,000	\$5,000	\$30,611			\$5,464								8
9	Windows and Doors	475	475	Square Feet	2053	to 35	2019	30	\$65.00	\$30,875	\$30,875	\$74,942											9
Pool Components																							
10	Chair Lift	1	1	Each	2029	to 10	2019	6	\$10,000.00	\$10,000	\$10,000	\$49,554							\$11,941			10	
11	Deck, Pavers, Replacement	7,750	7,750	Square Feet	2044	20 to 30	2019	21	\$9.00	\$69,750	\$69,750	\$129,756											11
11.1	Deck, Pavers, Sealer	7,750	7,750	Square Feet	2024	3 to 5	2019	1	\$1.00	\$7,750	\$7,750	\$85,760	\$7,983					\$8,984				\$10,112	11.1
12	Fence, Aluminum	480	480	Linear Feet	2044	to 25	2019	21	\$35.00	\$16,800	\$16,800	\$31,253											12
13	Furniture	1	1	Allowance	2026	5 to 10	2019	3	\$13,000.00	\$13,000	\$13,000	\$79,590			\$14,205								13
14	Mechanical Equipment	1	1	Allowance	2039	to 20	2019	16	\$50,000.00	\$50,000	\$50,000	\$80,235											14
15	Pool Finish	4,360	4,360	Square Feet	2029	10 to 15	2019	6	\$18.00	\$78,480	\$78,480	\$388,896									\$93,709		15
16	Shade Structure	2	2	Each	2039	15 to 25	2019	16	\$7,500.00	\$15,000	\$15,000	\$24,071											16
Property Site Components																							
17	Asphalt Pavement, Mill and Overlay	1,460	1,460	Square Yards	2044	15 to 25	2019	21	\$18.00	\$26,280	\$26,280	\$48,889											17
18	Awning, Mailbox Stations	1	1	Allowance	2047	to 25	2022	24	\$15,000.00	\$15,000	\$15,000	\$30,492											18
19	Basketball Court, Color Coat	570	570	Square Yards	2024	4 to 6	2019	1	\$9.00	\$5,130	\$5,130	\$47,349	\$5,284							\$6,125			19
20	Basketball Court, Fence	330	330	Linear Feet	2039	to 20	2019	16	\$30.00	\$9,900	\$9,900	\$15,887											20
21	Basketball Court, Goal Stops	2	2	Each	2043	to 20	2023	20	\$11,500.00	\$23,000	\$23,000	\$41,541											21
22	Bridge and Tower, Wood Repairs and Stain	4,850	4,850	Square Feet	2025	2 to 3	2019	2	\$21.00	\$101,850	\$101,850	\$1,302,523		\$108,053				\$118,072				\$129,021	22
22.1	Bridge and Tower, Wood Replacements	4,850	4,850	Square Feet	2034	10 to 15	2019	11	\$38.00	\$184,300	\$184,300	\$652,574											22.1
23	Irrigation System, Pumps, Phased	4	1	Each	2025	to 20	2019	2	\$10,000.00	\$10,000	\$40,000	\$95,068			\$10,609						\$12,299		23
24	Mailbox Stations	981	981	Each	2044	to 25	2019	21	\$150.00	\$147,150	\$147,150	\$273,742											24
25	Pond Fountains	7	7	Each	2031	10 to 15	2019	8	\$7,500.00	\$52,500	\$52,500	\$161,326										\$66,505	25
26	Retaining Walls	1,470	1,470	Square Feet	2053	to 35	2019	30	\$40.00	\$58,800	\$58,800	\$142,723											26
27	Stormwater System, Partial	1	1	Allowance	2034	to 15	2019	11	\$80,000.00	\$80,000	\$80,000	\$283,266											27
Total Expenditures										\$1,167,585	\$1,197,565	\$4,546,344	\$0	\$20,914	\$118,662	\$19,669	\$0	\$127,056	\$167,896	\$12,299	\$245,468	\$10,112	





Reserve Expenditures
 Union Park East
 Community Development District

Appendix A

Reserve Components	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30
	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053
Clubhouse Components																					
Access Control System							\$16,047											\$21,566			
Exercise Equipment							\$59,374											\$79,794			
HVAC Equipment											\$21,673										
Interior Renovations, Complete											\$86,693										
Interior Renovations, Partial																					
Paint Finishes, Exterior						\$11,568								\$14,227						\$17,497	
Roof, Asphalt Shingle					\$34,147																
Security System	\$6,720							\$8,264							\$10,164						
Windows and Doors																					\$74,942
Pool Components																					
Chair Lift							\$16,047											\$21,566			
Deck, Pavers, Replacement												\$129,756									
Deck, Pavers, Sealer				\$11,381				\$12,810								\$16,227				\$18,263	
Fence, Aluminum												\$31,253									
Furniture	\$17,471							\$21,487							\$26,426						
Mechanical Equipment							\$80,235														
Pool Finish							\$125,337											\$169,249			
Shade Structure							\$24,071														
Property Site Components																					
Asphalt Pavement, Mill and Overlay												\$48,889									
Awning, Mailbox Stations															\$30,492						
Basketball Court, Color Coat		\$7,101					\$8,232					\$9,543						\$11,953			
Basketball Court, Fence							\$15,887														
Basketball Court, Goal Stops											\$41,541										
Bridge and Tower, Wood Repairs and Stain					\$154,057			\$168,343			\$183,952			\$201,010						\$240,016	
Bridge and Tower, Wood Replacements		\$255,114															\$397,460				
Irrigation System, Pumps, Phased			\$14,258					\$16,528					\$19,161						\$22,213		
Mailbox Stations												\$273,742									
Pond Fountains											\$94,821										\$142,723
Retaining Walls																					
Stormwater System, Partial		\$110,739															\$172,527				
Total Expenditures	\$24,190	\$372,954	\$14,258	\$11,381	\$188,204	\$11,568	\$345,830	\$227,432	\$0	\$0	\$428,681	\$493,183	\$33,388	\$201,010	\$67,082	\$16,227	\$873,225	\$22,213	\$0	\$275,777	\$217,665





Cash Flow Funding Plan (Pooling Method)

Union Park East
Community Development District

	FY	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
Beginning of Year Reserves		\$0	\$0	\$54,086	\$40,547	\$128,694	\$242,355	\$235,670	\$191,344	\$304,785	\$192,061	\$315,011	\$431,370	\$206,357	\$337,391	\$479,431	\$453,211
Recommended Reserve Contributions		0	75,000	103,500	106,600	109,800	113,100	116,500	120,000	123,600	127,300	131,100	135,000	139,100	143,300	147,600	152,000
Anticipated Interest Earned	3.0%	0	0	1,623	1,216	3,861	7,271	7,070	5,740	9,144	5,762	9,450	12,941	6,191	10,122	14,383	13,596
Projected Expenditures		0	(20,914)	(118,662)	(19,669)	0	(127,056)	(167,896)	(12,299)	(245,468)	(10,112)	(24,190)	(372,954)	(14,258)	(11,381)	(188,204)	(11,568)
Projected Year End Reserves		0	54,086	40,547	128,694	242,355	235,670	191,344	304,785	192,061	315,011	431,370	206,357	337,391	479,431	453,211	607,239

	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053
Beginning of Year Reserves	\$607,239	\$436,225	\$383,180	\$560,775	\$748,698	\$518,679	\$222,556	\$382,745	\$385,717	\$528,507	\$732,335	\$91,380	\$288,508	\$520,263	\$489,894
Recommended Reserve Contributions	156,600	161,300	166,100	171,100	176,200	181,500	186,900	192,500	198,300	204,200	210,300	216,600	223,100	229,800	236,700
Anticipated Interest Earned	3.0%	18,217	13,087	11,495	16,823	22,461	15,560	6,677	11,482	11,572	15,855	21,970	2,741	8,655	14,697
Projected Expenditures	(345,830)	(227,432)	0	0	(428,681)	(493,183)	(33,388)	(201,010)	(67,082)	(16,227)	(873,225)	(22,213)	0	(275,777)	(217,665)
Projected Year End Reserves	436,225	383,180	560,775	748,698	518,679	222,556	382,745	385,717	528,507	732,335	91,380	288,508	520,263	489,894	523,626

- Notes:
- 1) FY 2023 Begins October 1, 2022 and Ends September 30, 2023
 - 2) FY 2023 Beginning Reserve Balance and Remaining Contributions are as of September 30, 2023
 - 3) Interest Earned is compounded on the Beginning Year Reserve Balance, the first year is a partial amount earned
 - 4) Taxes on the interest earned are considered negligible



Clubhouse Components



Figure 1 – Front Elevation



Figure 2 – Rear Elevation

1. Access Control System

Union Park East utilizes an access control system. The system is original and in good condition overall. These systems have a useful life from 10- to 15-years. The District should budget for replacements by 2029 and every 10 years thereafter.

2. Exercise Equipment

Union Park East maintains various pieces of strength training and cardio exercise equipment. The exercise equipment is in good overall condition at an age of up to four years. Exercise equipment has a useful life from 5- to 15-years. The District should budget for replacement of the equipment by 2029 and every 10 years thereafter.



Figure 1 – Cardiovascular Equipment



Figure 2 – Strength Training Equipment

3. HVAC Equipment

The clubhouse utilizes two split systems for heating, ventilating and air conditioning. The split systems were in satisfactory operational condition. Split systems have a useful life from 10- to 12-years. Union Park East should budget for replacements by 2031 and every 12 years thereafter.



Figure 1 – HVAC Condensers

4. Interior Renovation, Complete

The District maintains approximately 2,000 square feet of interior finished area. The interior components comprise paint finishes, rubber, tile and wall floor coverings, appliances and furnishings, plumbing and electrical fixtures. The interior components are in good overall condition. The useful lives of these interior components vary. However, in order to maintain continuity, the District should coordinate replacement of all these components every 20- to 25-years. Union Park East should budget for a complete renovation by 2043.



Figure 1



Figure 2



Figure 3



Figure 4

5. Interior Renovations, Partial

A partial renovation includes paint finishes, rubber floor coverings and up to fifty percent (50%) of the furnishings and appliances. Union Park East should budget for a partial renovation by 2031 and every 10- to 15-years thereafter except when the complete renovation occurs.

6. Paint Finishes, Exterior

The District maintains approximately 4,950 square feet of stucco paint finishes. Periodic applications of a protective paint finish or waterproof coating is essential in order to maintain the appearance and integrity of the stucco. Stucco is water resistant but not waterproof. Over time, stucco becomes more permeable which leads to cracks and moisture intrusion if maintenance is deferred.

The paint finishes are original and in fair to poor overall condition. Paint finishes have a useful life from five- to seven-years. The first cycle typically has a lower useful life due to lower builder grade paint and absorption. Union Park East should budget for the next paint finish application in 2024 and every seven years thereafter. The Association should plan for weatherizing the window sealants and any exterior penetrations as needed in conjunction with paint finish applications.



Figure 1



Figure 2

7. Roof, Asphalt Shingle

The clubhouse roof comprises 43 squares of asphalt shingles. The asphalt shingle roof is in good overall condition at an age of four years. The useful life of an asphalt shingle roof is from 12- to 18-years. The District should budget for replacement of the asphalt shingle roof by 2037.



Figure 1

8. Security System

The District maintains a security system that comprises six cameras and a digital recording device. The security system is in good condition at an age of four years. Technology advances tend to govern the time of replacements. Security systems have a useful life from 5- to 10-years. Union Park East should budget for replacements by 2026 and every seven years thereafter.

9. Windows and Doors

The windows and doors of the clubhouse comprise 475 square feet. The windows and doors are original and in good condition. Windows and doors of this type have a useful life of up to 35 years. Union Park East should budget for replacement of the windows and doors by 2053.



Figure 1



Figure 2

Pool Components

10. Chair Lifts

The District maintains two chair lifts for access to the pool. The chair lifts are in good condition at age of four years. Chair lifts have an anticipated useful life of up to 10 years. Union Park East should budget for replacements by 2029 and every 10 years thereafter.



Figure 1

11. Deck, Pavers

The pool deck comprises 7,750 square feet of pavers. The pavers are original and in fair to good overall condition. Management reports that the District plans to make repairs in the near term. Pool deck pavers have a useful life from 20- to 30-years with the benefit of periodic maintenance. Periodic maintenance includes resetting as needed and an application of sand between the pavers followed by a sealer application every four years beginning in 2024. Union Park East should budget for replacement of the pavers by 2044. Interim repairs should be funded through the operating budget as needed.



Figure 1



Figure 2

12. Fence, Aluminum

Approximately 480 linear feet of aluminum fence surrounds the pool area. This fence is in good condition at an age of four years. The finish on aluminum fences is relatively maintenance

free. Aluminum fences have a useful life of up to 25 years. Union Park East should budget for replacement by 2044.



Figure 1

13. Furniture

The pool furniture includes lounges, tables and chairs. The pool furniture is original and in fair to poor condition overall. The pool furniture has a useful life from 5- to 10-years. Union Park East should budget for replacement by 2026 and every 10 years thereafter. The District should fund interim restrapping through the operating budget as needed.



Figure 1



Figure 2

14. Mechanical Equipment

The mechanical equipment includes pumps, filters and chlorinators. The mechanical equipment is in good overall condition at various ages. The pool equipment requires ongoing maintenance that includes partial replacements of the pumps, filters and chlorinators as needed. The

District should fund these minor partial replacements through the operating budget. The pool enclosures have a useful life of up to 20 years and therefore, Union Park East should budget for a major eventual pool equipment renovation by 2039.



Figure 1



Figure 2

15. Pool Finish

The finish at the pool wall and floor surfaces is original and in good overall condition. Pool finishes have an anticipated useful life from 10- to 15-years. The District should budget for resurfacing of the wall and floor areas, as well as replacement of the pool tile, by 2029 and every 10 years thereafter. Typically minor upgrades will be needed to bring the pool up to current code. Potential repairs to the underlying pool structure may raise the estimate of cost.



Figure 1



Figure 2

16. Shade Structure

The pool area includes two wood shade structures. Shade structures of this type have an estimated useful life from 15- to 25-years with the benefit of periodic paint finish applications. The District should fund this maintenance activity through the operating budget as needed. Union Park East should budget for replacements by 2039.



Figure 1

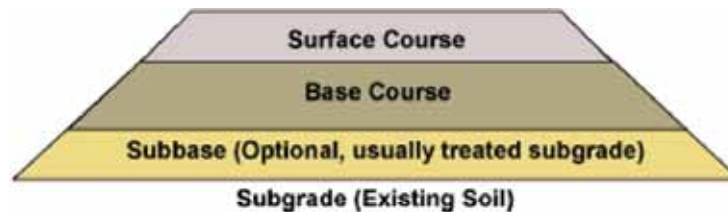


Figure 2

Property Site Components

17. Asphalt Pavement, Mill and Overlay

The District maintains approximately 1,455 square yards of asphalt pavement located at the clubhouse. The asphalt pavement is original and in good overall condition. Asphalt pavement comprises multiple layers. Typically the top layer or surface course deteriorates over time and can be milled or removed and overlaid or replaced. The following diagram depicts typical pavement layers.



A mill and overlay is a method of repaving of the surface course where cracked, worn and failed pavement is mechanically removed or milled. A new layer of asphalt is overlaid atop the

remaining sound pavement. Milled pavement removes part of the existing pavement and permits the overlay to match the elevation of areas such as adjacent catch basins, curbs and gutters. The milled pavement should be properly bonded to the new overlayment. Overlayment thicknesses range from one to two inches. Variable thicknesses are often necessary for proper drainage.

A combination of area patching, crack repair and milling should occur before the overlayment. Areas that exhibit potholes, alligator cracks and areas of pavement that are deteriorated from vehicle fluids should all be repaired prior to overlayment. Area patching may require total replacement of isolated areas of pavement. The base course for residential subdivision roadways designed for light traffic is often six inches thick. The paving contractor should seal all cracks. Crack repair minimizes the chance of underlying cracks coming through the overlayment.

The useful life of the asphalt pavement surface course varies from 15- to 25-years due to design, quality of construction, materials and maintenance. Union Park East should budget for a mill and overlay of the pavement by 2044.



Figure 1



Figure 2

18. Awning, Mailbox Stations

Management reports that the District installed the mailbox awning located at the clubhouse in 2022. The awning is in good condition and has an anticipated useful life of up to 25 years. Union Park East should plan for replacement of the awning by 2047.

19. Basketball Court, Color Coat

The District maintains a basketball court that comprises 570 square yards of concrete surface area. Basketball courts typically utilize a color coat application every four- to six-years to maintain the playing surface. Union Park East should budget for color coat applications in 2024 and every five years thereafter except when replacement occurs.



Figure 1 – Court Overview



Figure 2 – Exposed Reinforcing

20. Basketball Court, Fence

The basketball court is enclosed by 330 linear feet of vinyl chain link fence. The fence is original and in fair to good overall condition. The fence has a useful life of up to 20 years. Union Park East should budget for replacement of the basketball court fence by 2039.



Figure 1 – Basketball Court Fence



Figure 2 - Basketball Court Goal Stop

21. Basketball Court, Goal Stop

The basketball court includes two goal stops. The goal stops are in good condition at an age of less than one year. The goal stops have an estimated useful life of up to 20 years. Union Park East should budget for replacements by 2043.

22. Bridge and Tower, Wood

Union Park East maintains approximately 4,850 square feet of decking and 735 linear feet of railings. These components are original and in good overall condition. Management reports that the District plans to make repairs in the near term. The estimated useful life of the decking is from 10- to 15-years with the benefit of stain applications every two- to three-years. Union Park East should budget for deck replacement by 2034 and again by 2049. The District should also budget for stain/paint applications beginning in 2025 and every three years thereafter. An allowance for the tower is included in the estimate of costs.



Figure 1 – Bridge Decking



Figure 2 – Tower

23. Irrigation System

The District maintains an irrigation system. Irrigation system components typically include pumps, clocks, valves, heads and piping. The system is mostly original and in satisfactory operation condition. The system has a long useful life with the benefit of ongoing maintenance.

The irrigation system is served by four wells. The well pumps are reportedly in satisfactory operation condition. We include an allowance for phased replacement of the pump stations every five years beginning by 2025. The District should fund motor replacements and pump rebuilding, interim head and controller through the operating budget as needed.



Figure 1



Figure 2

24. Mailbox Stations

Union Park East maintains four mailbox stations. The mailboxes are in good condition at an age of up to four years. Metal mailboxes have a useful life of up to 25 years. The District should budget for replacements by 2044.



Figure 1



Figure 2

25. Pond Fountains

The ponds utilize a total of seven fountains which provide aesthetic benefits as well as increase the overall water quality of the ponds. The District should budget an allowance for replacement of the fountains by 2031 and every 12 years thereafter.



Figure 1

26. Retaining Walls

The Association maintains approximately 550 square feet of concrete masonry unit (CMU) segmental retaining wall and 915 square feet of wood bulkhead retaining walls. Retaining walls provide lateral support to vertical slopes of soil. The retaining walls are original and in good condition overall. Water is the leading cause of wall failures. Segmental walls are dry stacked which allow water to drain. Retaining walls have an estimated useful life of up to 35 years. Poor design or construction poses serious safety hazards. Total collapses are relatively rare and most issues can be repaired. Union Park East should budget for vegetation control through the operating budget and eventual replacements by 2053.



Figure 1 – Wood Bulkhead Retaining Wall



Figure 2 – Masonry Retaining Wall

27. Stormwater System

The District maintains several ponds. Union Park East utilizes a wet pond system. Wet ponds treat storm water runoff by utilizing sunlight and vegetation which breaks down, filters and cleanses pollutants. The system includes a series of pipes and drains throughout the property designed to carry storm water directly to the pond system for processing.

The pond shorelines are estimated at approximately 32,000 linear feet. The ponds are original and in good overall condition. Areas of shoreline erosion are noted. Shoreline erosion can be caused by a variety of natural factors including steep slopes, changes in water elevation and storm water runoff. Erosion can lead to partial dredging of the ponds particularly near the drainage inlet and outlet structures.

Waterbodies of this type should utilize mapping and bathymetry to develop an effective management strategy by knowing the exact surface area, depths, structural locations and sediment accumulation. A bathymetric and sedimentation survey should be conducted every three- to five-years.

State environmental officials urge a 10-foot buffer zone around ponds, where no pesticides, fertilizer, or other chemicals should be used, and native plants are left to flourish. That enables the plants to soak up nitrogen and phosphorus before too much flows to the lagoon or other fragile waters, where the two nutrients fuel fish-killing toxic algae blooms.

Any native plants along the pond's littoral shelf should be left in place. Horticulture experts say to choose native plants or if they're already there, let them grow. The right plant in the right place can out-compete problem species such as cattails and torpedo grass that can clog up ponds. Native plants also provide cover for fish and habitat for tiny organisms that small fish eat to colonize. The plant roots also help hold the pond's banks in place.

The District plans to repair the area between Ponds H and K in 2023 outside of reserves. Union Park East should budget for erosion control of up to five percent (5%) of the shorelines every 15 years or by 2034 and again by 2049 based on the age and condition of the ponds.



Figure 1 – Pond D1



Figure 2 – Pond E Overview



Figure 3 – Pond H Erosion



Figure 4 - Pond H Erosion



Figure 5 – Stormwater Catch Basin



Figure 6 – Stormwater Pond Structure

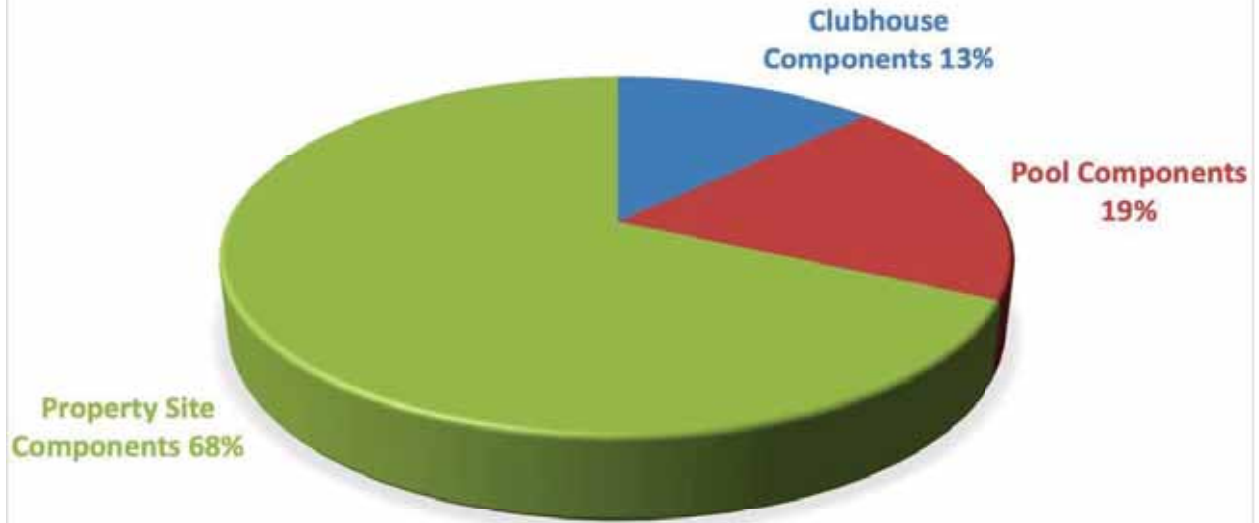


Condition Model

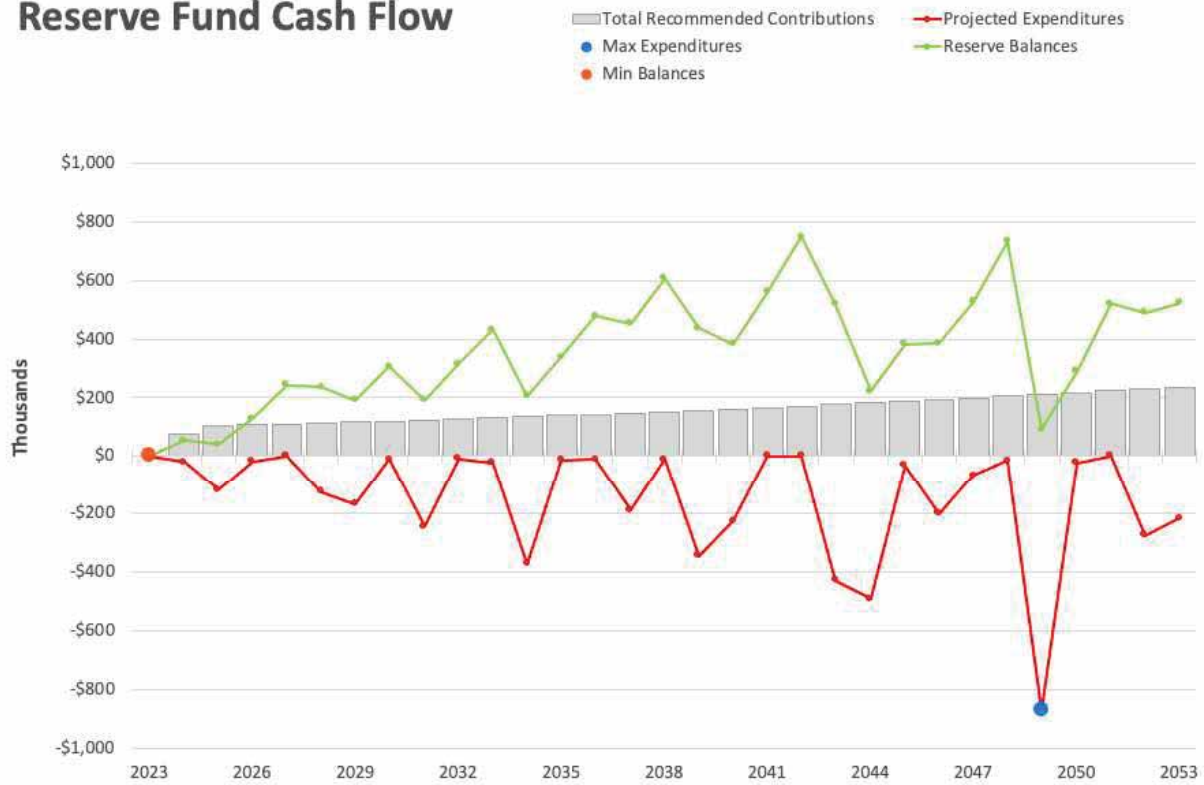
Component Type	Component Name	Condition	Urgency	1st Year of Replacement
Clubhouse	Access Control System	7	✓	2029
Clubhouse	Exercise Equipment	7	✓	2029
Clubhouse	HVAC Equipment	7	✓	2031
Clubhouse	Interior Renovations, Complete	8	✓	2043
Clubhouse	Interior Renovations, Partial	6	✓	2031
Clubhouse	Paint Finishes, Exterior	4	⚠	2024
Clubhouse	Roof, Asphalt Shingle	8	✓	2037
Clubhouse	Security System	6	✓	2026
Clubhouse	Windows and Doors	9	✓	2053
Pool	Chair Lift	9	✓	2029
Pool	Deck, Pavers, Replacement	9	✓	2044
Pool	Deck, Pavers, Sealer	9	⚠	2024
Pool	Fence, Aluminum	9	✓	2044
Pool	Furniture	4	⚠	2026
Pool	Mechanical Equipment	8	✓	2039
Pool	Pool Finish	7	✓	2029
Pool	Shade Structure	8	✓	2039
Property Site	Asphalt Pavement, Mill and Overlay	8	✓	2044
Property Site	Awning, Mailbox Stations	9	✓	2047
Property Site	Basketball Court, Color Coat	4	✖	2024
Property Site	Basketball Court, Fence	7	✓	2039
Property Site	Basketball Court, Goal Stops	10	✓	2043
Property Site	Bridge, Wood Decking	7	✓	2034
Property Site	Bridge, Wood, Repairs and Stain	4	⚠	2025
Property Site	Irrigation System, Pumps, Phased	8	✓	2025
Property Site	Mailbox Stations	8	✓	2044
Property Site	Pond Fountains	7	✓	2031
Property Site	Stormwater System, Partial	8	✓	2034
Property Site	Retaining Walls	7	✓	2053

Expenditure Chart and Funding Graph

EXPENDITURES BY CATEGORY (YEARS 0 THROUGH 30)



Reserve Fund Cash Flow



Terms and Definitions

Cash Flow Method - A method of calculating Reserve contributions where contributions to the Reserve fund are designed to offset the variable annual expenditures from the Reserve fund. Different Reserve Funding Plans are tested against the anticipated schedule of Reserve expenditures until the desired Funding Goal is achieved.

Component - An individual line item in the Reserve Study developed or updated in the Physical Analysis. These elements form the building blocks of the Reserve Study. Components typically are: 1) District responsibility, 2) with limited Useful Life expectancies, 3) predictable Remaining Useful Life expectancies, 4) above a minimum threshold cost, and 5) as required by local codes.

Component Assessment and Valuation - The task of estimating Useful Life, Remaining Useful Life, and Repair or Replacement Costs for the Reserve components. This task is accomplished either with or without onsite visual observations, based on Level of Service selected by the client.

Component Inventory - The task of selecting and quantifying Reserve Components. This task is accomplished through onsite visual observations, review of design and organizational documents, and a review of established precedents.

Component Method - A method of calculating Reserve contributions where the total reserve contribution is based on the sum of contributions for individual components.

Effective Age - The difference between Useful Life and Remaining Useful Life. Not always equivalent to chronological age, since some components age irregularly. Used primarily in computation.

Financial Analysis - The portion of a Reserve Study where current status of the Reserves (measured as cash or Percent Funded) and a recommended Reserve contribution rate (Reserve Funding Plan) are derived. The Financial Analysis is one of the two parts of a Reserve Study.

Fully Funded - 100% Funded. When the actual (or projected) Reserve balance is equal to the Fully Funded Balance.

Fully Funded Balance (FFB) - Total Accrued Depreciation. An indicator against which Actual (or projected) Reserve balance can be compared. In essence, it is the Reserve balance that is proportional to the current Repair/replacement cost and the fraction of life “used up”. This number is calculated for each component, then summed together for a total. Two formulae can be utilized, depending on the provider’s sensitivity to interest and inflation effects. Note: both yield identical results when interest and inflation are equivalent.

Funding Goals - Independent of methodology utilized, the following represent the basic categories of Funding Plan goals.

Baseline Funding - Establishing a Reserve funding goal of keeping the Reserve cash balance above zero.

Fully Funding - Setting a Reserve funding goal of attaining and maintaining Reserves at or near 100% funded.

Statutory Funding - Establishing a Reserve funding goal of setting aside the specific minimum amount of Reserves required by local statutes.

Threshold Funding - Establishing a Reserve funding goal of keeping the Reserve balance above a specified dollar or Percent Funded amount. Depending on the threshold this may be more or less conservative than “Fully Funded”.

Funding Plan - A plan to provide income to a Reserve fund to offset anticipated expenditures from that fund.

Minimum Balance - A minimum Reserve balance established by the client.

Physical Analysis - The portion of the Reserve Study where the Component inventory, Condition Assessment and Life Adjustment and Valuation tasks are performed. This represents one of the two parts of the Reserve Study.

Remaining Useful Life (RUL) - Also referred to as “Remaining Life (RL). The estimated time, in years, that a reserve component can be expected to continue to serve its intended function. Replacements anticipated to occur in the initial or base year have “zero” Remaining Useful Life.

Reserve Assessments - The portion of assessments contributed to the Reserve Fund.

Reserve Balance - Actual or projected funds as of a particular point in time that has identified for use to defray the future repair or replacement of those major components which the District is obligated to maintain. Also known as Reserves, Reserve Accounts, Cash Reserves.

Special Assessment - An assessment levied on the members in addition to regular assessments. Special Assessments are often regulated by Governing Documents or local statutes.

Straight-Line - A formula used to calculate the annual reserve fund contribution for a specific component. Projected replacement cost divided by the useful life equals the annual payment.

Useful Life (UL) - Total Useful Life or Depreciable Life. The estimated time, in years, that a reserve component can be expected to serve its intended function in its present application or installation.

Disclosures and Limitations

No destructive testing was performed. Latent defects in design or construction are excluded from this report. There are no material issues to our knowledge that have not been disclosed to the client that would affect the integrity of this Reserve Study report. Custom Reserves has no interests with the client other than this Reserve Study.

Clear recommendations appear within the reserve study where the association has been advised to retain outside expertise to supplement the evaluation of the Reserve Specialist.

Component quantities and estimates of costs indicated in this Report were developed by Custom Reserves unless otherwise noted in our “Condition Assessment” comments. The sources for the costs outlined in the study include experience, historical information and R.S. Means, Incorporated. This report should be used for budget and planning purposes only.

Inspection and Report Credentials

PAUL GRIFONI – Senior Engineer, Licensed Home Inspector

EDUCATION - University of Massachusetts - Bachelor of Science in Engineering

PROFESSIONAL AFFILIATIONS / DESIGNATIONS

Professional Reserve Analyst (PRA)
Association of Professional Reserve Analysts



Reserve Specialist (RS)
Community Associations Institute





UNION PARK EAST

COMMUNITY DEVELOPMENT DISTRICT

Meeting Date: Wednesday, May 27, 2026
 Time: 5:00 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:

OPERATIONS & MAINTENANCE

- A. District Engineer – *Amy Palmer, Lighthouse Engineering*
- B. Aquatic Maintenance – *Chris Thompson, Blue Water Aquatics*
 - 1. Presentation of Aquatic Services Report [EXHIBIT 1](#)
 - 2. Presentation of Fountain Service Reports [EXHIBIT 2](#)
 - 3. Consideration of Blue Water Aquatics Proposals [EXHIBIT 3](#)
- C. Landscape Maintenance – *Casey Hallman, Floralawn* [EXHIBIT 4](#)
 - 1. Consideration of Floralawn Proposals:
 - a. Address Leaning 2 Pines at Hovenweep Entry [EXHIBIT 5](#)
 - i. #20990 – Remove - \$1,469.54
 - ii. #20850 – Replace - \$2,336.58
 - b. Pre-authorized 2026 Storm Clean-up Services [EXHIBIT 6](#)



THIRD ORDER OF BUSINESS: OPERATIONS & MAINTENANCE (Continued)

- D. Field Manager – *Michael Bush, Vesta District Services* [EXHIBIT 7](#)
- 1. Presentation of Scoops Poop Reports [EXHIBIT 8](#)
- E. District Counsel – *Savannah Hancock, Kilinski Van Wyk*
- F. District Manager – *Heath Beckett, Vesta District Services*
- 1. Adoption of **Resolution 2026-08, Approving Proposed FY 2027 Budget and Setting Public Hearing** [EXHIBIT 9](#)
 - Proposed FY 2027 Budget

FOURTH ORDER OF BUSINESS: CONSENT AGENDA

- A. Approval of the Minutes of the Board of Supervisors Regular Meeting Held April 22, 2026 [EXHIBIT 10](#)
- B. Acceptance of the April 2026 Unaudited Financial Statement [EXHIBIT 11](#)
- C. Ratification of DMHB FY 2025 Audit Services Engagement Letter (Renewal) [EXHIBIT 12](#)
- D. Acceptance of Pasco County Supervisor of Elector Qualified Elector Count as of April 15, 2026 – 1,274 [EXHIBIT 13](#)

FIFTH ORDER OF BUSINESS: SUPERVISOR REQUESTS

SIXTH ORDER OF BUSINESS: AUDIENCE COMMENTS – NEW BUSINESS
(Limited to 3 Minutes Per Person)

SEVENTH 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

EIGHTH 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, June 24, 2026
at 6:00 p.m.
Fairfield Inn & Suites Tampa Wesley Chapel
2650 Lajuana Boulevard
Wesley Chapel, FL 33543

NINTH ORDER OF BUSINESS: ACTION ITEMS SUMMARY *(To be Included in the Meeting Minutes)*

TENTH ORDER OF BUSINESS: ADJOURNMENT





EXHIBIT 1



Chris Thompson

Blue Water Aquatics, Inc.

Apr 19, 2026 | 9 Photos



Union Park East CDD



Management Report - April

Weather Summary – April (Month-to-Date as of 4/19/26):

Conditions across the greater Tampa area have trended drier than normal, with limited rainfall and periodic heat contributing to lower water levels and reduced circulation in many ponds. These factors continue to support algae activity and light turbidity in shallower systems.

- **Rainfall:** ~0.7–0.9 inches (≈30–50% of normal per SWFWMD)
- **Temperature Range:** Lows near 60°F to highs around 95°F
- **Persistent rain deficit → reduced flushing**
- **Warm spikes + low volume → accelerated algae activity**

Aquatics: We are continuing to dye the ponds to slow algae growth. Routine shoreline spraying for Torpedo grass, sedges, Dog fennel, and cattails is ongoing. Filamentous algae is expected to pop up sporadically along shorelines.

Fountains: Fountain 5 motor replacement was completed on 3/30/26. Fountain 4 & 2 will be receiving new light kits before the end of the month. One kit has arrived at the shop, we are waiting for the second so our techs can make the repairs during a single visit. Fountains were cleaned 3/10/26.

Projects completed: The washout repair on Pond C is complete. The bank was sodded with St. Augustine all the way up to the sidewalk. New sod will need 30 days of irrigation. The water management district allows for daily watering on new sod installations under the phase III water restrictions.

Below is an excerpt from pg. 7 of *On Our Pond* newsletter sponsored by the Southwest Florida Water Management District's Hillsborough County office Adopt-A-Pond program (Volume 14, No 3, Fall 2008). This article explains the causes of nutrient loading, the benefits of native plants, and the negative effects of over management.

<https://www.hillsboroughswcd.com/apply-to-adopt-a-pond>

Refresher Course: Nutrients

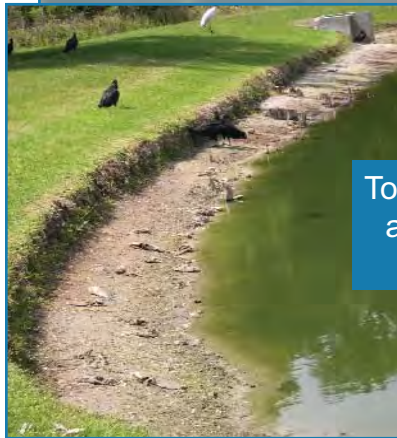
Nutrients...the word evokes lots of images for people. If you're into fitness, you probably think of nutrition. If you like gardening, you probably think of fertilizer. Both of these are correct. But nutrients also have a more negative image for those of us concerned about water quality. Unfortunately, for those who aren't familiar with how our natural systems work, the dangerous aspect of nutrients can be hard to imagine...mainly because we can't see it directly. Let's start at the beginning and see if we can help.

When we talk about water quality, we're mostly concerned with two nutrients, nitrogen and phosphorous. These are "major nutrients" that plants need in large quantities to grow. (They're also the first two numbers on the fertilizer bag.) They are naturally found in soil and water in different quantities. The problem comes, like most environmental issues, when we humans start messing around with the natural balance.

We want our yards to be lush and green regardless of the location or weather, so we artificially boost them with fertilizers. When it rains, the fertilizer the plants haven't used washes away. In addition, leaves and clippings can wash away, which also contain nutrients that are released as it decays. Further still, air pollution adds nutrients to the rain water, so rainwater already contains lots of nutrients. When you add up all of the nutrient sources and all the areas we need to drain, it makes for a whole lot of nutrients washing through our waterways.

In all of the ponds, ditches, streams, rivers, lakes, bays, etc., these nutrients fuel growth. But waterways don't naturally have that many nutrients, which means they don't naturally support that much vegetation. What is

good for plant growth in our yard becomes bad for waterways. Excess nutrients cause weeds to grow out of control; algae bloom and disrupt life; and other chemical and biological processes start breaking down.



Too many nutrients lead to algae blooms and fish kills. Overly managed ponds don't allow nutrients to be removed.

So let's stop the nutrients from getting in the water, right? Exactly, that's what we always say around here! The problem is we can't see nutrients. But, we can see stuff growing in our waterways. So many people think 'no plants, no problem' and kill them with herbicide. Every week, we hear people saying, "our lake used to be overgrown, but we sprayed it and now it's all clean." This indicates a big

misunderstanding. By killing the plants, we haven't removed the nutrient problem that fueled their growth, we've just freed up the nutrients to grow something else, like algae, or move them downstream where they mess up the next waterway.

In the same way, if your community's pond is bare because people come out and kill the weeds, you're pond is actually more polluted than it was with the weeds using the nutrients!

Remember that the nutrients don't go away, they will be used by something to grow. Excess growth in waterways can make them ugly and unusable. The weeds are nature's way of trying to heal the problem. To help, we should only put out as much fertilizer as our plants can use, and never use fertilizer near the water. Consider the soil type, location, and weather in designing landscapes. And, in waterways, encourage beneficial plants to use up the nutrients already there. Herbicide is a great tool to control weeds, but it doesn't clean up the water.





Pond C washout

Landscape irrigation was tied up to a stake for easy identification. Irrigation will likely need to make adjustments or cap off the line. The line currently has a low volume emitter on it.

Project: Union Park East CDD
Date: Apr 3, 2026, 3:20 PM
Creator: Chris Thompson



Project: Union Park East CDD
Date: Apr 3, 2026, 3:20 PM
Creator: Chris Thompson



Sod brought up to sidewalk.

Project: Union Park East CDD
Date: Apr 3, 2026, 4:58 PM
Creator: Chris Thompson





Project: Union Park East CDD
Date: Apr 3, 2026, 4:58 PM
Creator: Chris Thompson



Bank graded to proper 4:1 slope, recommended by SWFWMD.

Project: Union Park East CDD
Date: Apr 3, 2026, 4:58 PM
Creator: Chris Thompson



Project: Union Park East CDD
Date: Apr 3, 2026, 4:59 PM
Creator: Chris Thompson





Sidewalk brushed clean after work was completed.

Project: Union Park East CDD
 Date: Apr 3, 2026, 5:06 PM
 Creator: Chris Thompson



Pond M
Erosion - Consult Engineer

Erosion spot identified by our technician in his treatment report. Does not appear to be a serious concern at this time as it's on the discharge side of the headwall, not the pond side. We will continue to monitor.

Project: Union Park East CDD
 Date: Apr 25, 2025, 1:38 PM
 Creator: Chris Thompson



Pond M
Erosion location: West side of pond, south side of water control structure.

Project: Union Park East CDD
 Date: Feb 18, 2026, 1:12 PM
 Creator: Chris Thompson



Aquatic Services Report

Technician

Randy Mitchell

Job Details

Service Date	4/14/2026
Customer	Union Park East CDD
Weather Conditions	Sunny
Wind	ENE 4mph
Temperature	75
Multiple Sites Treated	Yes



Ponds Treated Information

Repeatable - 2 Count

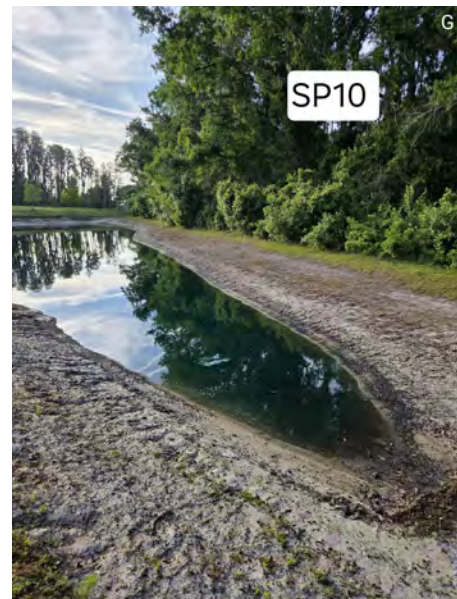
1 of 2

Pond Numbers	All
Service Performed	Treatment
Work Performed	<input checked="" type="checkbox"/> Grasses
Equipment Used	<input checked="" type="checkbox"/> ATV/UTV
Water Level	Extremely Low
Restrictions	None
Observations/Recommendations	Treated sites for invasive vegetation growth (torpedo grass, pennywort, alligatorweed, primrose) as needed.

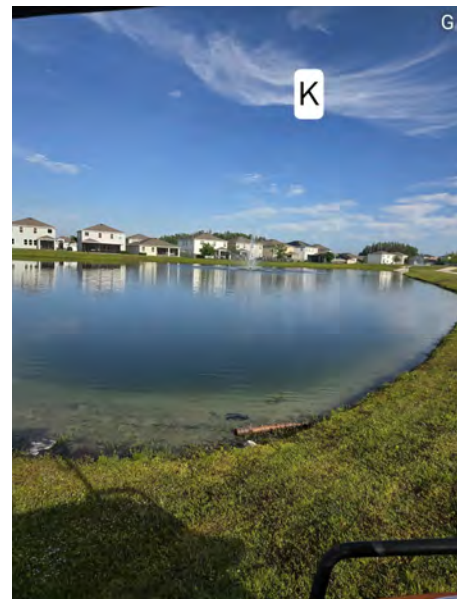
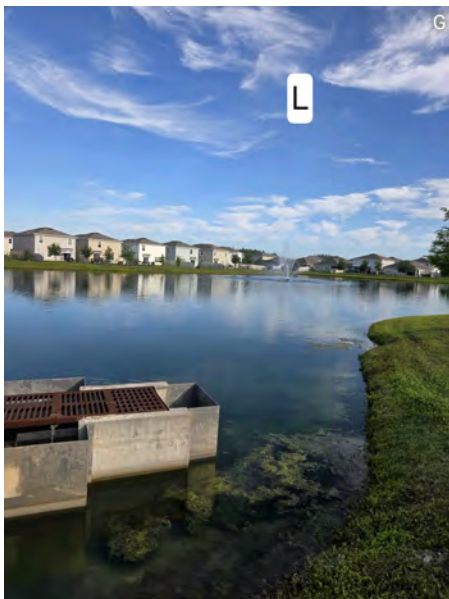
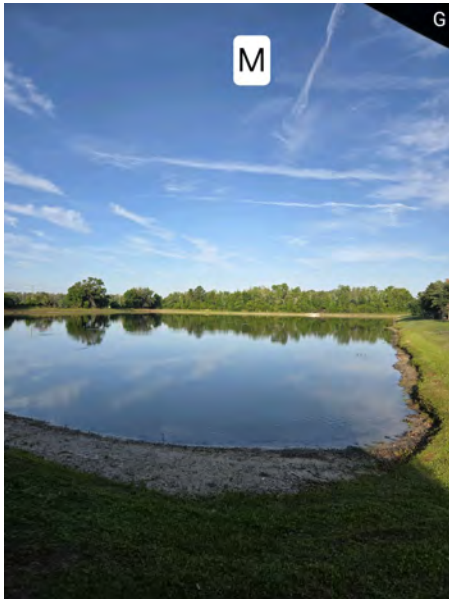
Pictures



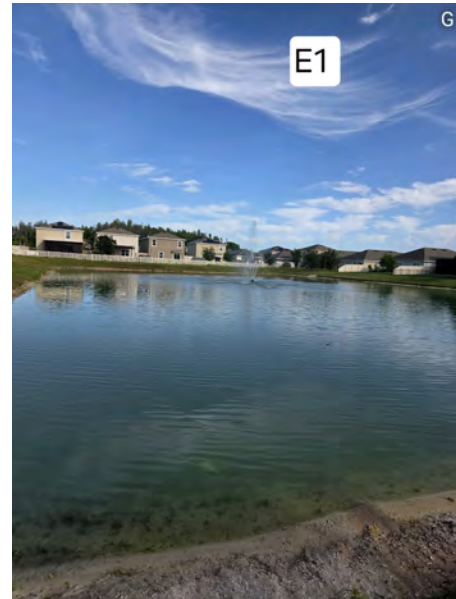
Aquatic Services Report



Aquatic Services Report



Aquatic Services Report



2 of 2

Pond Numbers

K

Service Performed

Treatment

Work Performed

Submersed

Equipment Used

ATV/UTV

Water Level

Low

Restrictions

3 days

Observations/Recommendations

Treated site for baby tears



Aquatic Services Report

Technician

Randy Mitchell

Job Details

Service Date	4/28/2026
Customer	Union Park East CDD
Weather Conditions	Sunny
Wind	E 5mph
Temperature	85
Multiple Sites Treated	Yes



Ponds Treated Information

Repeatable - 2 Count

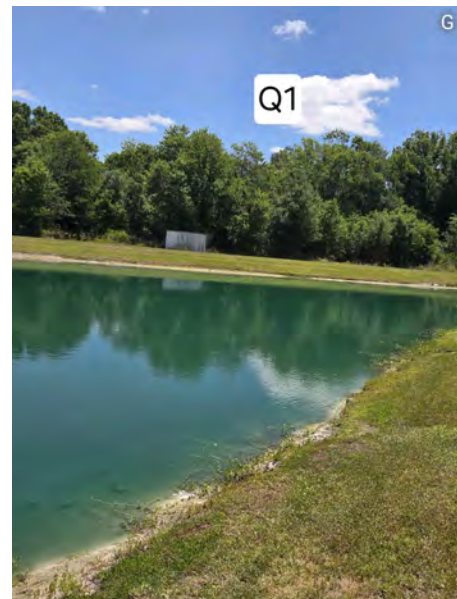
1 of 2

Pond Numbers	All
Service Performed	Treatment
Work Performed	<input checked="" type="checkbox"/> Grasses
Equipment Used	<input checked="" type="checkbox"/> ATV/UTV
Water Level	Extremely Low
Restrictions	None
Observations/Recommendations	Treated sites for invasive vegetation growth (torpedo grass, pennywort, alligatorweed) as needed.

Pictures



Aquatic Services Report



Aquatic Services Report



Aquatic Services Report



2 of 2

Pond Numbers

Q

Service Performed

Treatment

Work Performed

Algae

Equipment Used

ATV/UTV

Water Level

Extremely Low

Restrictions

3 days

Observations/Recommendations

Treated site for filamentous algae





UNION PARK EAST
COMMUNITY DEVELOPMENT DISTRICT

EXHIBIT 2



Order report

Service details	
Technician:	Client:
Randy Mitchell	Union Park East CDD
Service Date	4/24/2026
Request Warranted	Yes
Action Taken	Installed (4) new 36w 110v LED light fixtures. All lights are working.
Service Date	4/24/2026
Customer	Union Park East CDD
Weather Conditions	Sunny
Wind	N 5mph
Temperature	86
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"/> Bass Boat
Water Level	Low
Restrictions	None
Observations/Recommendations	All lights working.
Pictures:	



Order report



Order report

Service details	
Technician:	Client:
Randy Mitchell	Union Park East CDD
Service Date	4/24/2026
Request Warranted	Yes
Action Taken	Installed (4) new 36w 110v LED light fixtures.All lights are working.
Service Date	4/24/2026
Customer	Union Park East CDD
Weather Conditions	Sunny
Wind	N 5mph
Temperature	78
Multiple Sites Treated	No
Pond Number	Fountain 4
Service Performed	Repairs
Work Performed	<input checked="" type="checkbox"/> Fountains / Aeration
Equipment Used	<input checked="" type="checkbox"/> Bass Boat
Water Level	Low
Restrictions	None
Observations/Recommendations	All lights are working.
Pictures:	



Order report





UNION PARK EAST
COMMUNITY DEVELOPMENT DISTRICT

EXHIBIT 3 PENDING





EXHIBIT 4





Project 4/13/26, 12:25 PM

Monday, 13 April 2026

1 Notes Identified

0 Notes Incomplete

Casey Hellman

Floralawn



Field report

Report Completed: Yes

Union Park East May Landscape Update.

Account Manager: Casey Hallman

JR Account Manager: Gercia Balli

Dear Board Members and Residents,

I hope this Update finds you well. We would like to provide you with an overview of the recent activities and developments related to landscape maintenance within the Community.

Lawn Maintenance:

Lawn maintenance is being conducted every week visit

Shrub Trimming and Weed Control:

Shrub trimming and weed control is being conducted every week visit

Irrigation:

Monthly irrigation inspection was done. With minor issues found and repaired.

After that we did your plant install and in the same week found a main line leak.

It has since been repaired.

Property:

Showing signs of drought as it has not rained a lot. We have science noted more dry spots as of our last ride out.

We have been irrigating accordingly. To keep up the appearance of Upe.

Just recently Swift mud and made this difficult. As they have just issued class 3 restrictions.

This means we will have to go to just one day a week watering. We will let you know when this mandate is to go into effect. We will continue to keep a good eye on the quality of the turf and raise alarm when we see issues.

The crew has also been instructed to start pulling old declining plant material as well here and there.

Projects:

Currently all projects are done from the freeze.



Pending

Clubhouse plant upgrade

On behalf of everyone at Floralawn, we would like to sincerely thank you for your continued trust, partnership, and support.

We truly value the relationship we have built with you and your community. Your confidence in our team allows us the opportunity to do what we are passionate about every day providing professional landscape, irrigation, and property maintenance services with pride and dedication.

At Floralawn, we remain committed to delivering dependable service, open communication, and proactive solutions that help maintain and improve the beauty and functionality of your property. We understand the importance of protecting your investment, and we do not take that responsibility lightly.

As we continue moving forward together, please know that our team remains dedicated to supporting your needs, responding promptly, and working hard to exceed expectations whenever possible.

Thank you again for being a valued customer and trusted partner. We greatly appreciate the opportunity to serve you and look forward to many more years of working together.

Sincerely,

Casey Hallman

Account Manager





UNION PARK EAST
COMMUNITY DEVELOPMENT DISTRICT

EXHIBIT 5





Proposal

Date: 4/29/2026

Work Order #20990

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

Tree removal and replacement

Floralawn Proposes The Following:

Removal of 2 Pine Trees directly across the street from the school. Next entrance after the Bridge in Union Park East. Entrance to the Townhomes.

Removal:

Pine trees x 2

Stump grinding x 2

Furnish and install:

Fill dirt





Tree Removal

Tree Trimming

Items	Quantity	Unit	
Debris Disposal	0.25	ea	
Fill Dirt - Installation	1.00	cuyd	
			PROJECT TOTAL: \$1,469.54

Terms & Conditions

By _____

Casey Hallman

Date 4/29/2026

Floralawn

By _____

Date _____

Union Park East CDD





Proposal

Date: 4/29/2026

Work Order #20850

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

Tree removal and replacement

Floralawn Proposes The Following:

Removal of 2 Pine Trees directly across the street from the school. Next entrance after the Bridge in Union Park East. Entrance to the Townhomes.

Removal:

Pine trees x 2

Stump grinding x 2

Furnish and Install:

30 Gal Slash Pines x 2





Tree Trimming

Tree Trimming

Items	Quantity	Unit
Debris Disposal	0.25	ea

Plant Installation

Items	Quantity	Unit
Slash Pine - Installation	2.00	30 Gal
Top Soil Bulk - Install	1.00	ea

Irrigation Repair and Modification

PROJECT TOTAL: \$2,336.58



Terms & Conditions

By _____

Casey Hallman

Date _____

4/29/2026

Floralawn

By _____

Date _____

Union Park East CDD





EXHIBIT 6





Disaster Relief

In Florida, weather is never predictable. Allow Floralawn to partner with you to ensure that even after the biggest disaster, your property is back to normal as soon as possible.

Floralawn's Disaster Relief Protocol:

- All maintenance activities will be suspended so we can service your property in other ways. There will be **no credits** given for services that are unable to be delivered.
- Top priority will be road access. When the Floralawn team can safely travel to your property, our managers will begin assessing your property.
- After assessing your property, managers will direct all resources to safely begin disaster clean up protocol.
- Following the storm, please reach out to your Account Manager to notify us of any urgent, specific needs.
- **Debris will be staged, but not yet removed. Staged debris will be scheduled for future removal.**

Floralawn, has a proactive plan that addresses your needs in any emergency situation. With our pre-authorized cleanup, we're on your site assessing the damage to your property as soon as it is safely possible, and sending our qualified landscaping and tree care service teams to address your needs while prioritizing your safety. We will ensure:

- Clear access for all vehicles.
- Debris posing immediate risk is relocated for future removal.
 - **Floralawn will not touch trees on structures or near power lines.**
- Plant material with a chance of survival are replanted.
- Hazardous damaged limbs are trimmed and staged for removal.
- Tree limbs, rootballs, or large wood debris remaining on the ground are chipped and staged for removal.

To expedite clean up efforts, we leverage our resources to bring in additional teams from outside the area. Normal maintenance operations are paused and typically resume the following week except those with severe debris-impact.

*There will be no credits issued for maintenance services that cannot be rendered due to Acts of God.



2026 DISASTER PRICE LIST

General Labor	\$70/per hour/per man
Skid Loader or Small	TBD: Quote If Necessary
Backhoe & Operator	\$160/per hour
Dump Fees (If Necessary)	\$250/Load*
Stumps	TBD: Quote If Necessary
Grapple Truck	\$350
Bucket Truck	\$150/Hour
Arbor Crew	\$125/Per Man/Per Hour
Pro 40 Installation	\$76/Tree
Lodge Poles Installation	\$87/Tree
Palm Batten	\$125/Palm

Approval for Clean-Up Services:

Sign Property Name

Print Name/Title Date

Emergency Contact Numbers:

Name Phone

Name Phone

*Current Market Value - Price Subject to Change






UNION PARK EAST
COMMUNITY DEVELOPMENT DISTRICT

EXHIBIT 7



The background of the title section features a series of thin, light-colored lines that intersect to form various geometric shapes, including triangles and polygons, creating a complex, abstract pattern.

Field Operations Report
for
Union Park East
Community Development
District
May 2026



Union Park East

- Clubhouse.
 - Keycard has been replaced.
 - Bathroom window tint installed
 - Quotes for painting Clubhouse.
 - Fence around pool inspected for broken post.
 - The replacement post has been ordered to be replaced
 - Gym inspected for any inoperative equipment.
 - 2 pieces of equipment needed repair.
 - Treadmill and Cable Machine.
- Bridge Decking.
 - Inspected when I was on-site.
 - Reported that areas of the decking need to be refastened.
 - Wood/Decking screws have been added.
 - Over Memorial weekend, there was a vehicle that ran into the outbound railing
 - After inspecting this area, there appears to be no damage to the railing, besides the Metro sign at the end of the railing. This was removed.
- Pet Waste Stations.
 - No issues reported.
- Washout Repairs.
 - All sent over to Engineering
- Street Signs.
 - Continuing to repair any signs that have been affected.



Amenity Center



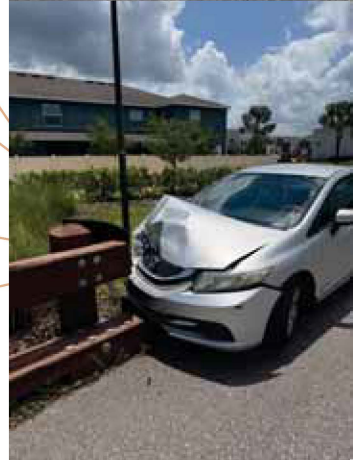
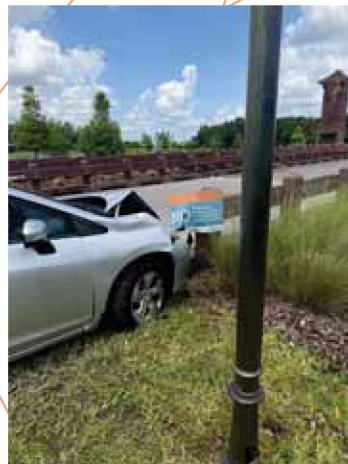
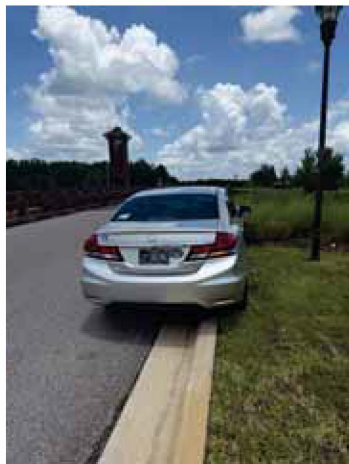
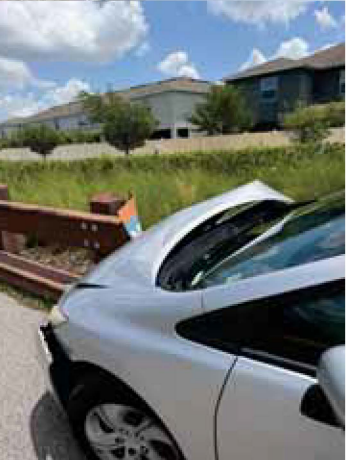
Pool Deck



Amenity Center was vandalized
in the past month.







Union Park East

Pond G

- Amenity Center Pet Waste Station.



Union Park East



Pond – Sump 10 Repairs.



Pond – Sump 10

Pond – C



Pond N



Union Park East

Pond - 0



Union Park East

Pond L



Pond K & H





Main Entrance.







THANK YOU

Michael Bush

Mbush@VESTAPROPERTSERVICES.COM





EXHIBIT 8





Skoops Poop
skoops poop@gmail.com

RECIPIENT:

Vesta Property - Michael Bush

1549 Bering Road
Wesley Chapel, Florida 33543

Job #155

Scheduled

Apr 19, 2026

CAM / HOA Maintenance

Materials Used

Roll Bags 1.0

Header Bags 0.0

Garbage Bags 19.0

Service Photos (1 - 10)





Skoops Poop
skoospoop@gmail.com



Service Photos (11 - 20)



Skoops Poop
skoopspoop@gmail.com





Skoops Poop
skoops poop@gmail.com

RECIPIENT:

Vesta Property - Michael Bush

1549 Bering Road
Wesley Chapel, Florida 33543

Job #155

Scheduled

Apr 22, 2026

CAM / HOA Maintenance

Materials Used

Roll Bags	1.0
Header Bags	0.0
Garbage Bags	19.0
Service Photos (1 - 10)	





Skoops Poop
skoospoop@gmail.com



Service Photos (11 - 20)





Skoops Poop
skoospoop@gmail.com





Skoops Poop
skoops poop@gmail.com

RECIPIENT:

Vesta Property - Michael Bush

1549 Bering Road
Wesley Chapel, Florida 33543

Job #155

Scheduled

Apr 26, 2026

CAM / HOA Maintenance

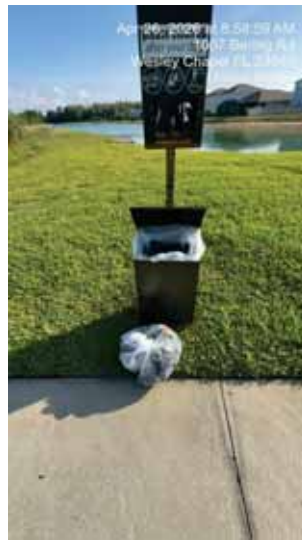
Materials Used

Roll Bags 3.0

Header Bags 0.0

Garbage Bags 19.0

Service Photos (1 - 10)





Skoops Poop
skoops poop@gmail.com



Service Photos (11 - 20)



Skoops Poop
skoops poop@gmail.com





Skoops Poop
skoopspoop@gmail.com

RECIPIENT:

Vesta Property - Michael Bush

1549 Bering Road
Wesley Chapel, Florida 33543

CAM / HOA Maintenance

Materials Used

Roll Bags	1.0
Header Bags	0.0
Garbage Bags	19.0
Service Photos (1 - 10)	

Job #155

Scheduled Apr 29, 2026





Skoops Poop
skoopspoop@gmail.com



Service Photos (11 - 20)





Skoops Poop
skoops poop@gmail.com





Skoops Poop
skoops poop@gmail.com

RECIPIENT:

Vesta Property - Michael Bush

1549 Bering Road
Wesley Chapel, Florida 33543

Job #155

Scheduled

May 03, 2026

CAM / HOA Maintenance

Materials Used

Roll Bags	1.0
Header Bags	0.0
Garbage Bags	19.0
Service Photos (1 - 10)	





Skoops Poop
skoospoop@gmail.com



Service Photos (11 - 20)



Skoops Poop
skoops poop@gmail.com





Skoops Poop
scoopspoop@gmail.com

RECIPIENT:

Mike Bush

1549 Bering Road
Wesley Chapel, Florida 33543

Job #155

Scheduled

May 06, 2026

CAM / HOA Maintenance

Materials Used

Roll Bags 0.0

Header Bags 0.0

Garbage Bags 19.0

Service Photos (1 - 10)





Skoops Poop
skoospoop@gmail.com



Service Photos (11 - 20)



Skoops Poop

skoopspoop@Gmail.com





Skoops Poop
skoops poop@gmail.com

RECIPIENT:

Mike Bush

1549 Bering Road
Wesley Chapel, Florida 33543

Job #155

Scheduled

May 17, 2026

CAM / HOA Maintenance

Materials Used

Roll Bags 8.0

Header Bags 0.0

Garbage Bags 19.0

Service Photos (1 - 10)





Skoops Poop
skoospoop@gmail.com



Service Photos (11 - 20)



Skoops Poop
skoops poop@gmail.com





EXHIBIT 9



OPTION 1 – NO INCREASE



RESOLUTION 2026-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE UNION PARK EAST COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2027 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to June 15, 2026, prepared and submitted to the Board of Supervisors (“**Board**”) of the Union Park East Community Development District (“**District**”) a proposed budget (“**Proposed Budget**”) for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027 (“**Fiscal Year 2027**”); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2027 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE: August 19, 2026

HOUR: 6:00 p.m.

LOCATION: Fairfield Inn & Suites Tampa Wesley Chapel
2650 Lajuana Boulevard,
Wesley Chapel, Florida 33543

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Pasco County, Florida at least sixty (60) days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget on the District’s website at least two (2) days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least forty-five (45) days.



5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

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

7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 27TH DAY OF MAY 2026.

ATTEST:

**UNION PARK EAST
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary

By: _____
Its: _____

Exhibit A: Proposed Budget for Fiscal Year 2027



OPTION 2 - INCREASE



RESOLUTION 2026-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE UNION PARK EAST COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2027; DECLARING SPECIAL ASSESSMENTS TO FUND THE PROPOSED BUDGET(S) PURSUANT TO CHAPTERS 190 AND 197, FLORIDA STATUTES; SETTING PUBLIC HEARINGS; ADDRESSING PUBLICATION; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to June 15, 2026, prepared and submitted to the Board of Supervisors (“**Board**”) of the Union Park East Community Development District (“**District**”) a proposed budget (“**Proposed Budget**”) for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027 (“**Fiscal Year 2027**”); and

WHEREAS, it is in the best interest of the District to fund the administrative and operations services (together, “**Services**”) set forth in the Proposed Budget by levy of special assessments pursuant to Chapters 190 and 197, *Florida Statutes* (“**Assessments**”), as set forth in the preliminary assessment roll included within the Proposed Budget; and

WHEREAS, the District hereby determines that benefits would accrue to the properties within the District, as outlined within the Proposed Budget, in an amount equal to or in excess of the Assessments, and that such Assessments would be fairly and reasonably allocated as set forth in the Proposed Budget; and

WHEREAS, the Board has considered the Proposed Budget, including the Assessments, and desires to set the required public hearings thereon.

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

1. PROPOSED BUDGET APPROVED. The Proposed Budget prepared by the District Manager for Fiscal Year 2027 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. DECLARING ASSESSMENTS. Pursuant to Chapters 190 and 197, *Florida Statutes*, the Assessments shall defray the cost of the Services in the total estimated amounts set forth in the Proposed Budget. The nature of, and plans and specifications for, the Services to be funded by the Assessments are described in the Proposed Budget, all of which are on file and available for public inspection at the “**District’s Office**,” Vesta District Services, 250 International Parkway, Suite 208, Lake Mary, Florida 32746. The Assessments shall be levied within the District on all benefitted lots and lands, and shall be apportioned among such lots and lands, all as described in the Proposed Budget and the preliminary assessment roll included therein. The preliminary assessment roll is also on file and available for public inspection at the District’s Office. The Assessments shall be paid in one or more installments pursuant to a bill issued by the



District in November of 2026, and pursuant to Chapter 170, *Florida Statutes*, or, alternatively, pursuant to the *Uniform Method* as set forth in Chapter 197, *Florida Statutes*.

3. SETTING PUBLIC HEARINGS. Pursuant to Chapters 190 and 197, *Florida Statutes*, public hearings on the approved Proposed Budget and the Assessments are hereby declared and set for the following date, hour and location:

DATE: August 19, 2026
HOUR: 6:00 p.m.
LOCATION: Fairfield Inn & Suites Tampa Wesley Chapel
2650 Lajuana Boulevard,
Wesley Chapel, Florida 33543

4. TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT. The District Manager is hereby directed to submit a copy of the Proposed Budget to Pasco County Florida at least sixty (60) days prior to the hearing set above.

5. POSTING OF PROPOSED BUDGET. In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget on the District’s website at least two (2) days before the budget hearing date as set forth in Section 3 and shall remain on the website for at least forty-five (45) days.

6. PUBLICATION OF NOTICE. Notice of the public hearings shall be published in the manner prescribed by Florida law.

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

8. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 27TH DAY OF MAY 2026.

ATTEST:

**UNION PARK EAST
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary

By: _____
Its: _____

Exhibit A: Proposed Budget for Fiscal Year 2027



**UNION PARK EAST CDD
FISCAL YEAR 2026-2027 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	VARIANCE FY26 - FY27
REVENUES				
GENERAL FUND REVENUES /(a)	\$ 1,168,669	\$ 1,210,561	\$ 1,210,561	\$ -
EXCESS FEE REVENUE		-	-	-
FUND TRANSFER REVENUE		-	-	-
INTEREST & MISCELLANEOUS REVENUE	15,407	-	-	-
TOTAL REVENUES	1,184,076	1,210,561	1,210,561	-
EXPENDITURES				
GENERAL ADMINISTRATIVE				
SUPERVISORS COMPENSATION	10,764	14,000	14,000	-
PAYROLL TAXES	588	1,071	1,071	-
PAYROLL PROCESSING	450	770	770	-
MANAGEMENT CONSULTING SERVICES	49,631	42,000	42,000	-
BANK FEES	1	300	300	-
AUDITING SERVICES	-	4,200	4,200	-
TRAVEL PER DIEM	-	100	100	-
INSURANCE	30,262	35,000	35,000	-
REGULATORY AND PERMIT FEES	200	175	175	-
LEGAL ADVERTISEMENTS	1,008	2,500	2,500	-
ENGINEERING SERVICES	50,762	25,000	25,000	-
LEGAL SERVICES (GENERAL)	63,415	50,000	50,000	-
LEGAL SERVICES (LITIGATION)	-	30,000	30,000	-
WEBSITE HOSTING	1,848	2,015	2,015	-
ADMINISTRATIVE CONTINGENCY	4,557	5,000	5,000	-
TOTAL GENERAL ADMINISTRATIVE	213,486	212,131	212,131	-
DEBT ADMINISTRATION:				
DISSEMINATION AGENT	9,000	6,500	6,500	-
TRUSTEE FEES	23,497	19,055	19,055	-
ARBITRAGE	1,425	1,900	1,900	-
TOTAL DEBT ADMINISTRATION	33,922	27,455	27,455	-
PHYSICAL ENVIRONMENT EXPENDITURES				
COMPREHENSIVE FIELD TECH SERVICES	17,856	16,000	16,000	-
STREETPOLE LIGHTING	66,530	105,000	105,000	-
ELECTRICITY (IRRIGATION & POND PUMPS)	15,009	32,000	32,000	-
LANDSCAPING MAINTENANCE	165,866	186,974	186,974	-
LANDSCAPE ENHANCEMENTS	-	40,272	40,272	-
IRRIGATION MAINTENANCE	10,045	18,000	18,000	-
POND MAINTENANCE	23,609	23,580	23,580	-
FOUNTAIN MAINTENANCE	5,342	7,000	7,000	-
PET WASTE REMOVAL	10,063	14,000	14,000	-
RUST CONTROL	14,175	19,200	19,200	-
PHYSICAL ENVIRONMENT CONTINGENCY	171,354	85,000	85,000	-
INCREASE IN OPERATING RESERVES	50,000	50,000	50,000	-
INCREASE IN ASSET RESERVES	103,500	106,605	106,605	-
TOTAL PHYSICAL ENVIRONMENT EXPENDITURES	653,349	703,631	703,631	-
AMENITY CENTER OPERATIONS				
POOL SERVICE CONTRACT	39,754	48,000	48,000	-
POOL MAINTENANCE & REPAIRS	9,805	5,000	5,000	-
POOL PERMIT	280	275	275	-
AMENITY MANAGEMENT	7,322	7,000	7,000	-
AMENITY CENTER CLEANING & MAINTENANCE	20,400	19,500	19,500	-
AMENITY CENTER INTERNET	4,346	4,508	4,508	-
AMENITY CENTER ELECTRICITY	46,245	19,200	19,200	-
AMENITY CENTER WATER	5,555	10,000	10,000	-
AMENITY CENTER PEST CONTROL	1,375	975	975	-
REFUSE SERVICE	2,706	3,706	3,706	-
LANDSCAPE MAINTENANCE - INFILL	-	4,000	4,000	-
SECURITY MONITORING	41,637	34,420	34,420	-
POOL MONITORS	15,649	45,760	45,760	-
COMMUNITY EVENTS & DECORATIONS	-	25,000	25,000	-
MISC AMENITY CENTER REPAIRS & CONTINGENCY	3,884	40,000	40,000	-

**UNION PARK EAST CDD
FISCAL YEAR 2026-2027 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	VARIANCE FY26 - FY27
TOTAL AMENITY CENTER OPERATIONS	198,957	267,344	267,344	-
TOTAL EXPENDITURES/RESERVES	1,099,713	1,210,561	1,210,561	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	84,363	-	-	-
FUND BALANCE				
FUND BALANCE - BEGINNING	483,393	563,832	721,256	157,424
INCREASE IN FUND BALANCE FOR OPERATING RESERVE	50,000	50,000	50,000	-
INCREASE IN ASSET RESERVE	103,500	106,605	106,605	-
DECREASE IN ASSET RESERVE (MOVED TO RESERVE CARRY FORWARD)				-
FUND BALANCE - ENDING	\$ 721,256	\$ 720,437	\$ 877,861	\$ 157,424

**UNION PARK EAST CDD
FISCAL YEAR 2026-2027 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M) BUDGET NARRATIVE**

	FY 2026 ADOPTED	BUDGET NARRATIVE
EXPENDITURES		
GENERAL ADMINISTRATIVE		
SUPERVISORS COMPENSATION	14,000	Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance. The amount for the Fiscal Year assumes - 5Board Members per Meeting , 14 Meetings Considered. Chairman waives compensation as the fourth Supervisor
PAYROLL TAXES	1,071	Amount is for employer taxes related to the payroll calculated at 7.65% Of BOS Payroll
PAYROLL PROCESSING	770	Amount is assessed at \$55 Per Payroll Plus Year End Processing of \$50 for the processing of payroll related to Supervisor compensation
MANAGEMENT CONSULTING SERVICES	42,000	The District received Management, Accounting and Assessment services as part of a Management Agreement.
BANK FEES	300	Bank fees associated with maintaining the District's bank accounts
AUDITING SERVICES	4,200	Florida Statute mandates an audit of its financial records to be performed on an annual basis by an independent Certified Public Accounting firm.
TRAVEL PER DIEM	100	Reimbursement to Board Supervisors for travel to District Meetings
INSURANCE	35,000	The Districts General Liability , Public Officials and Property insurance is with EGIS Insurance and Risk Advisors. They specialize in providing insurance coverage to governmental agencies. The budgeted amount is based on estimates received for EGIS
REGULATORY AND PERMIT FEES	175	The District is required to pay an annual fee of \$175 to the Department of Community Affairs.
LEGAL ADVERTISEMENTS	2,500	The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.
ENGINEERING SERVICES	25,000	The District Engineer provides general engineering services to the District; i.e. attendance and preparation for monthly board meetings, review of contractor plans and invoices, and other specifically requested assignments.
LEGAL SERVICES (GENERAL)	50,000	The District's attorney provides general legal services to the District; i.e. attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research as directed or requested by the Board of Supervisor and the District Manager
LEGAL SERVICES (LITIGATION)	30,000	Covers legal costs related to any lawsuits or legal disputes involving the District. This includes attorney fees, court filings, and other related expenses. The amount budgeted is based on past costs and expected legal activity.
WEBSITE HOSTING	2,015	The District is mandated to post on the internet the approved and adopted budgets as well as agendas and other items in accordance with State requirements. Campus Suite - \$1,515 includes website compliance and remediation of 750 documents as well as \$500 for District Manager upload and oversight
ADMINISTRATIVE CONTINGENCY	5,000	Estimated for items not known and considered in the administrative allocations
TOTAL GENERAL ADMINISTRATIVE	212,131	
DEBT ADMINISTRATION:		
DISSEMINATION AGENT	6,500	The District is required by the Securities & Exchange Commission to comply with Rule 15c2-12(b)-(5) which relates to additional reporting requirements for bond issues. The budgeted amount is based on standard fees charged for this service.
TRUSTEE FEES	19,055	The District deposits amounts related to a Bond Series with a Trustee stipulated in the trust indenture. Amount is estimated for related bond issuances as supplied by Trustee.
ARBITRAGE	1,900	The District receives services from an independent specialist to calculate the District's Arbitrage Rebate Liability on respective bond issuances.
TOTAL DEBT ADMINISTRATION	27,455	
PHYSICAL ENVIRONMENT EXPENDITURES		
COMPREHENSIVE FIELD TECH SERVICES	16,000	Directs day to day operations of the District and oversees Field Tech Services. Schedule vendors and inspect their work, interact with new homeowners, coordinate general security hardware, manage RFP Process for ongoing maintenance and repairs, prepare monthly written reports to the Board, including estimated reimbursements for CDD business mileage driven by Field Service Tech.
STREETPOLE LIGHTING	105,000	The District continues to advance with street pole lighting throughout the District. Lighting poles provide security and safety for those driving on the road or those walking nearby. As they are spaced out appropriately between each other, they can also eliminate dark areas and alert people of other potential hazards like low hanging limbs, etc. Based on a historical monthly average of \$8,583 and 2% cost increase.
ELECTRICITY (IRRIGATION & POND PUMPS)	32,000	Estimated for electrical services related to the irrigation and pond pumps. Amount is estimated based on usage
LANDSCAPING MAINTENANCE	186,974	The District contracts with a qualified and licensed contractor to provided landscape maintenance services within the District common areas and rights of way. Average \$13,917.80 per month. Added an additional \$19,960 for incidentals.

**UNION PARK EAST CDD
FISCAL YEAR 2026-2027 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M) BUDGET NARRATIVE**

	FY 2026 ADOPTED	BUDGET NARRATIVE
LANDSCAPE ENHANCEMENTS	40,272	
IRRIGATION MAINTENANCE	18,000	Covers routine inspections, repairs, and upkeep of the District's irrigation system
POND MAINTENANCE	23,580	The District contracts with Blue Water Aquatics, Inc. for bi-monthly pond maintenance services covering 28 stormwater ponds at a rate of \$1,965 per month, totaling \$23,580 annually. Services include inspection and treatment of algae, aquatic weeds, and vegetation to maintain healthy water quality and appearance.
FOUNTAIN MAINTENANCE	7,000	Fountain Cleaning at \$1,225 per quarter for 7 fountains plus an additional \$2,100 for any repairs
PET WASTE REMOVAL	14,000	Pet Waste Services for the clean up and maintenance of pet waste stations thru out the District for \$763 monthly. Included an additional funds for supplies.
RUST CONTROL	19,200	Provides rust inhibitor and will perform the cleaning of rust from areas such as common grounds and entrances for a monthly rate of \$1,575. An additional \$300 has been added for COI.
PHYSICAL ENVIRONMENT CONTINGENCY	85,000	
INCREASE IN OPERATING RESERVES	50,000	For the replacement of any operating reserves utilized for any budget overages
INCREASE IN ASSET RESERVES	106,605	The District's reserve study identifies key common-area assets—such as HVAC systems, amenities, and exercise equipment—and evaluates their condition, remaining useful life, and estimated future costs for repair or replacement. For FY 2025, a reserve contribution of \$103,500 has been budgeted in alignment with the study's recommendation to ensure adequate long-term funding. In accordance with the study's guidance, the District has also budgeted a 3% annual inflationary increase for FY 2026 to account for anticipated cost escalations.
TOTAL PHYSICAL ENVIRONMENT EXPENDITURES	703,631	
AMENITY CENTER OPERATIONS		
POOL SERVICE CONTRACT	48,000	Cooper pools will provide all work, labor, and equipment to perform pool maintenance services 5 days per week at a monthly rate of \$3,900. The budget contemplates an additional \$1,200 for cost increases.
POOL MAINTENANCE & REPAIRS	5,000	Miscellaneous repairs and maintenance as needed (estimate)
POOL PERMIT	275	Statutory Requirement, annual
AMENITY MANAGEMENT	7,000	Track & handle facility access keys, coordination of janitorial services, track & coordinate facility rental activities, and implement general operation rules for the amenity
AMENITY CENTER CLEANING & MAINTENANCE	19,500	Community clubhouse & restrooms - 7 day week cleaning May - Nov at \$9,450 annually and 5 days week for the time period Dec - April at \$4,950 annually. Additional amounts for any special event cleanup and supplies for dispensers
AMENITY CENTER INTERNET	4,508	Internet for amenity center entry system. \$362 mo. Increased current rate by 3.5% to account for cost increases.
AMENITY CENTER ELECTRICITY	19,200	Covers electricity expenses for five utility meters serving the District's amenity center. Based on current usage trends, the average monthly cost is approximately \$1,370. A buffer has been included to account for potential increases in rates or usage, bringing the total budgeted amount to \$19,200.
AMENITY CENTER WATER	10,000	Provides for the cost of water service at District facilities. Based on current usage, the average monthly expense is approximately \$717, with a projected annual cost of \$8,607. To account for potential increases in consumption or rate adjustments, the District has budgeted \$10,000 for this expense.
AMENITY CENTER PEST CONTROL	975	Amount is estimated for pest control of the amenity sites at \$75 per month. An extra visit budgeted based on any needs
REFUSE SERVICE	3,706	Estimated from Waste Management for a dumpster - 4 yard in capacity - and 2x per week pickup at a rate of \$288 per month. Additional \$250 for any extra pickups necessary
LANDSCAPE MAINTENANCE - INFILL	4,000	4K estimated for infill planting
SECURITY MONITORING	34,420	The District contracts with JCS Investigations and Security, LLC to provide 49 hours of weekly patrol and amenity coverage at a rate of \$1,078 per week, totaling approximately \$33,418 through September 30, 2025. To account for potential cost adjustments, the District has budgeted a 3% increase, bringing the total to \$34,420. The agreement may renew annually for up to three additional years with District approval.
POOL MONITORS	45,760	The District has added pool monitors to monitor the amenity center during summer time hours
COMMUNITY EVENTS & DECORATIONS	25,000	Appropriations for community events and decoration
MISC AMENITY CENTER REPAIRS & CONTINGENCY	40,000	Established for amounts not appropriated in any other line item and considers various capital projects for the District.
TOTAL AMENITY CENTER OPERATIONS	267,344	

UNION PARK EAST CDD
FISCAL YEAR 2026-2027 PROPOSED BUDGET
ASSESSMENT ALLOCATION

OPERATIONS & MAINTENANCE BUDGET

NET O&M BUDGET	\$1,210,560.82
COUNTY COLLECTION COSTS	\$25,756.61
EARLY PAYMENT DISCOUNT	\$51,513.23
GROSS O&M ASSESSMENT	\$1,287,830.66

UNIT TYPE	UNITS ASSESSED					ALLOCATION OF O&M ASSESSMENT				
	O&M	SERIES 2017 DEBT SERVICE (1)	SERIES 2019A1 DEBT SERVICE (1)	SERIES 2019A2 DEBT SERVICE (1)	SERIES 2021 DEBT SERVICE (1)	ERU FACTOR	TOTAL ERU'S	% TOTAL ERU'S	TOTAL O&M	O&M ASSMT. PER UNIT
ASSESSMENT AREA ONE										
TOWNHOME	178	178				0.47	83.66	11.27%	145100.3515	\$815.17
SINGLE FAMILY 40'	71	71				0.80	56.80	7.65%	98514.22381	\$1,387.52
SINGLE FAMILY 50'	186	185				1.00	186.00	25.05%	322599.3949	\$1,734.41
SINGLE FAMILY 60'	47	47				1.20	56.40	7.60%	97820.46167	\$2,081.29
ASSESSMENT AREA TWO										
SINGLE FAMILY 40'	14		14			0.80	11.20	1.51%	19425.33991	\$1,387.52
SINGLE FAMILY 50'	17		16			1.00	17.00	2.29%	29484.89093	\$1,734.41
SINGLE FAMILY 50' (DS SWAP)	17		17			1.00	17.00	2.29%	29484.89093	\$1,734.41
SINGLE FAMILY 60' (DS SWAP)	4		4			1.20	4.80	0.65%	8325.145674	\$2,081.29
ASSESSMENT AREA THREE										
TOWNHOME	72		72	72		0.47	33.84	4.56%	58692.277	\$815.17
SINGLE FAMILY 40'	89		89	89		0.80	71.20	9.59%	123489.6608	\$1,387.52
SINGLE FAMILY 50'	87		87	87		1.00	87.00	11.72%	150893.2653	\$1,734.41
SINGLE FAMILY 60'	33		33	33		1.20	39.60	5.33%	68682.45181	\$2,081.29
ASSESSMENT AREA FOUR										
TOWNHOME	166				166	0.47	78.02	10.51%	135318.3053	\$815.17
	981	481	332	281	166		742.52	100.00%	\$1,287,830.66	

UNIT TYPE	PER UNIT ANNUAL ASSESSMENT (2)					FY 2027 TOTAL PER UNIT (3)	FY 2026 PER UNIT	VARIANCE PER UNIT	PERCENT CHANGE
	O&M ASSMT. PER UNIT	SERIES 2017 DEBT SERVICE (2)	SERIES 2019A1 DEBT SERVICE (2)	SERIES 2019A2 DEBT SERVICE (2)	SERIES 2021 DEBT SERVICE (2)				
ASSESSMENT AREA ONE									
TOWNHOME	\$815.17	\$541.29				\$1,356.46	\$1,356.46	\$0.00	0.00%
SINGLE FAMILY 40'	\$1,387.52	\$921.34				\$2,308.87	\$2,308.87	\$0.00	0.00%
SINGLE FAMILY 50'	\$1,734.41	\$1,151.68				\$2,886.08	\$2,886.08	\$0.00	0.00%
SINGLE FAMILY 60'	\$2,081.29	\$1,382.01				\$3,463.30	\$3,463.30	\$0.00	0.00%
ASSESSMENT AREA TWO									
SINGLE FAMILY 40'	\$1,387.52		\$1,080.18			\$2,467.70	\$2,467.70	\$0.00	0.00%
SINGLE FAMILY 50'	\$1,734.41		\$1,350.22			\$3,084.63	\$3,084.63	\$0.00	0.00%
SINGLE FAMILY 50' (DS SWAP)	\$1,734.41		\$1,072.29			\$2,806.70	\$2,806.70	\$0.00	0.00%
SINGLE FAMILY 60' (DS SWAP)	\$2,081.29		\$1,327.18			\$3,408.47	\$3,408.47	\$0.00	0.00%
ASSESSMENT AREA THREE									
TOWNHOME	\$815.17		\$597.21	\$12.77		\$1,425.15	\$1,425.15	\$0.00	0.00%
SINGLE FAMILY 40'	\$1,387.52		\$1,080.18	\$575.53		\$3,043.24	\$3,043.24	\$0.00	0.00%
SINGLE FAMILY 50'	\$1,734.41		\$1,350.22	\$304.26		\$3,388.88	\$3,388.88	\$0.00	0.00%
SINGLE FAMILY 60'	\$2,081.29		\$1,620.27	\$34.04		\$3,735.60	\$3,735.60	\$0.00	0.00%
ASSESSMENT AREA FOUR									
TOWNHOME	\$815.17				\$611.70	\$1,426.87	\$1,426.87	\$0.00	0.00%

(1) Reflects the total number of units with Series 2017, 2019A1, 2019A2 and 2021 debt outstanding.

(2) Annual Debt Service Assessments includes principal, interest, County collection costs and early payment discounts.

(3) Annual assessments that will appear on the November, 2026 County property tax bill. Amount shown includes all applicable county collection costs (2%) and early payment discounts (up to 4% if paid early).

**UNION PARK EAST CDD
FISCAL YEAR 2026-2027 PROPOSED BUDGET
DEBT SERVICE OBLIGATION**

	SERIES 2017A-1	SERIES 2019A-1	SERIES 2019A-2	SERIES 2021	TOTAL DEBT SERVICE
REVENUES					
SPECIAL ASSESSMENTS - MADS	\$ 411,200	\$ 343,119	\$ 76,394	\$ 86,986	\$ 917,699
TOTAL REVENUES	411,200	343,119	76,394	86,986	917,699
EXPENDITURES					
INTEREST EXPENSE					
05/01/27	137,713	114,322	25,988	24,769	302,791
11/01/27	137,713	114,322	25,463	24,253	301,749
PRINCIPAL RETIREMENT					
05/01/27	-	-	20,000	35,000	55,000
11/01/27	135,000	110,000	-	-	245,000
TOTAL EXPENDITURES	410,425	338,644	71,450	84,021	904,540
EXCESS OF REVENUE OVER (UNDER) EXPEND.	\$ 775	\$ 4,475	\$ 4,944	\$ 2,965	\$ 13,159



**UNION PARK EAST COMMUNITY DEVELOPMENT DISTRICT
SERIES 2017A-1 AMORTIZATION SCHEDULE**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bonds Outstanding
9/30/2025						5,265,000
11/1/2025	120,000	5.00%	143,838	263,838	263,838	5,145,000
5/1/2026		5.00%	140,838	140,838		5,145,000
11/1/2026	125,000	5.00%	140,838	265,838	406,675	5,020,000
5/1/2027		5.00%	137,713	137,713		5,020,000
11/1/2027	135,000	5.00%	137,713	272,713	410,425	4,885,000
5/1/2028		5.50%	134,338	134,338		4,885,000
11/1/2028	140,000	5.50%	134,338	274,338	408,675	4,745,000
5/1/2029		5.50%	130,488	130,488		4,745,000
11/1/2029	145,000	5.50%	130,488	275,488	405,975	4,600,000
5/1/2030		5.50%	126,500	126,500		4,600,000
11/1/2030	155,000	5.50%	126,500	281,500	408,000	4,445,000
5/1/2031		5.50%	122,238	122,238		4,445,000
11/1/2031	165,000	5.50%	122,238	287,238	409,475	4,280,000
5/1/2032		5.50%	117,700	117,700		4,280,000
11/1/2032	175,000	5.50%	117,700	292,700	410,400	4,105,000
5/1/2033		5.50%	112,888	112,888		4,105,000
11/1/2033	185,000	5.50%	112,888	297,888	410,775	3,920,000
5/1/2034		5.50%	107,800	107,800		3,920,000
11/1/2034	195,000	5.50%	107,800	302,800	410,600	3,725,000
5/1/2035		5.50%	102,438	102,438		3,725,000
11/1/2035	205,000	5.50%	102,438	307,438	409,875	3,520,000
5/1/2036		5.50%	96,800	96,800		3,520,000
11/1/2036	215,000	5.50%	96,800	311,800	408,600	3,305,000
5/1/2037		5.50%	90,888	90,888		3,305,000
11/1/2037	225,000	5.50%	90,888	315,888	406,775	3,080,000
5/1/2038		5.50%	84,700	84,700		3,080,000
11/1/2038	240,000	5.50%	84,700	324,700	409,400	2,840,000
5/1/2039		5.50%	78,100	78,100		2,840,000
11/1/2039	255,000	5.50%	78,100	333,100	411,200	2,585,000
5/1/2040		5.50%	71,088	71,088		2,585,000
11/1/2040	265,000	5.50%	71,088	336,088	407,175	2,320,000
5/1/2041		5.50%	63,800	63,800		2,320,000
11/1/2041	280,000	5.50%	63,800	343,800	407,600	2,040,000
5/1/2042		5.50%	56,100	56,100		2,040,000
11/1/2042	295,000	5.50%	56,100	351,100	407,200	1,745,000
5/1/2043		5.50%	47,988	47,988		1,745,000
11/1/2043	315,000	5.50%	47,988	362,988	410,975	1,430,000
5/1/2044		5.50%	39,325	39,325		1,430,000
11/1/2044	330,000	5.50%	39,325	369,325	408,650	1,100,000
5/1/2045		5.50%	30,250	30,250		1,100,000
11/1/2045	350,000	5.50%	30,250	380,250	410,500	750,000
5/1/2046		5.50%	20,625	20,625		750,000
11/1/2046	365,000	5.50%	20,625	385,625	406,250	385,000
5/1/2047		5.50%	10,588	10,588		385,000
11/1/2047	385,000	5.50%	10,588	395,588	406,175	-
Total	\$ 5,265,000		\$ 3,990,213	\$ 9,255,213	\$ 9,255,213	

Footnote:

Max annual ds: 411,200

(a) Data herein for the CDD's budgetary process purposes only.



**UNION PARK EAST COMMUNITY DEVELOPMENT DISTRICT
SERIES 2019A-1 ASSESSMENT AREA TWO AMORTIZATION SCHEDULE**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bonds Outstanding
9/30/2025						4,765,000
11/1/2025	105,000	4.50%	119,047	224,047	224,047	4,660,000
5/1/2026		4.50%	116,684	116,684		4,660,000
11/1/2026	105,000	4.50%	116,684	221,684	338,369	4,555,000
5/1/2027		4.50%	114,322	114,322		4,555,000
11/1/2027	110,000	4.50%	114,322	224,322	338,644	4,445,000
5/1/2028		4.50%	111,847	111,847		4,445,000
11/1/2028	115,000	4.50%	111,847	226,847	338,694	4,330,000
5/1/2029		4.50%	109,259	109,259		4,330,000
11/1/2029	120,000	4.50%	109,259	229,259	338,519	4,210,000
5/1/2030		4.50%	106,559	106,559		4,210,000
11/1/2030	130,000	4.50%	106,559	236,559	343,119	4,080,000
5/1/2031		5.00%	103,634	103,634		4,080,000
11/1/2031	135,000	5.00%	103,634	238,634	342,269	3,945,000
5/1/2032		5.00%	100,259	100,259		3,945,000
11/1/2032	140,000	5.00%	100,259	240,259	340,519	3,805,000
5/1/2033		5.00%	96,759	96,759		3,805,000
11/1/2033	145,000	5.00%	96,759	241,759	338,519	3,660,000
5/1/2034		5.00%	93,134	93,134		3,660,000
11/1/2034	155,000	5.00%	93,134	248,134	341,269	3,505,000
5/1/2035		5.00%	89,259	89,259		3,505,000
11/1/2035	160,000	5.00%	89,259	249,259	338,519	3,345,000
5/1/2036		5.00%	85,259	85,259		3,345,000
11/1/2036	170,000	5.00%	85,259	255,259	340,519	3,175,000
5/1/2037		5.00%	81,009	81,009		3,175,000
11/1/2037	180,000	5.00%	81,009	261,009	342,019	2,995,000
5/1/2038		5.00%	76,509	76,509		2,995,000
11/1/2038	185,000	5.00%	76,509	261,509	338,019	2,810,000
5/1/2039		5.00%	71,884	71,884		2,810,000
11/1/2039	195,000	5.00%	71,884	266,884	338,769	2,615,000
5/1/2040		5.125%	67,009	67,009		2,615,000
11/1/2040	205,000	5.125%	67,009	272,009	339,019	2,410,000
5/1/2041		5.125%	61,756	61,756		2,410,000
11/1/2041	215,000	5.125%	61,756	276,756	338,513	2,195,000
5/1/2042		5.125%	56,247	56,247		2,195,000
11/1/2042	230,000	5.125%	56,247	286,247	342,494	1,965,000
5/1/2043		5.125%	50,353	50,353		1,965,000
11/1/2043	240,000	5.125%	50,353	290,353	340,706	1,725,000
5/1/2044		5.125%	44,203	44,203		1,725,000
11/1/2044	250,000	5.125%	44,203	294,203	338,406	1,475,000
5/1/2045		5.125%	37,797	37,797		1,475,000
11/1/2045	265,000	5.125%	37,797	302,797	340,594	1,210,000
5/1/2046		5.125%	31,006	31,006		1,210,000
11/1/2046	280,000	5.125%	31,006	311,006	342,013	930,000
5/1/2047		5.125%	23,831	23,831		930,000
11/1/2047	295,000	5.125%	23,831	318,831	342,663	635,000
5/1/2048		5.125%	16,272	16,272		635,000
11/1/2048	310,000	5.125%	16,272	326,272	342,544	325,000
5/1/2049		5.125%	8,328	8,328		325,000
11/1/2049	325,000	5.125%	8,328	333,328	341,656	-
Total	\$ 4,765,000		\$ 3,625,416	\$ 8,390,416	\$ 8,390,416	

Footnote:

Max annual ds: 343,119

(a) Data herein for the CDD's budgetary process purposes only.



**UNION PARK EAST COMMUNITY DEVELOPMENT DISTRICT
SERIES 2019A-2 ASSESSMENT AREA TWO AMORTIZATION SCHEDULE**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bonds Outstanding
9/30/2025						1,010,000
11/1/2025		5.25%	26,513	26,513	26,513	1,010,000
5/1/2026	20,000	5.25%	26,513	46,513		990,000
11/1/2026		5.25%	25,988	25,988	72,500	990,000
5/1/2027	20,000	5.25%	25,988	45,988		970,000
11/1/2027		5.25%	25,463	25,463	71,450	970,000
5/1/2028	25,000	5.25%	25,463	50,463		945,000
11/1/2028		5.25%	24,806	24,806	75,269	945,000
5/1/2029	25,000	5.25%	24,806	49,806		920,000
11/1/2029		5.25%	24,150	24,150	73,956	920,000
5/1/2030	25,000	5.25%	24,150	49,150		895,000
11/1/2030		5.25%	23,494	23,494	72,644	895,000
5/1/2031	30,000	5.25%	23,494	53,494		865,000
11/1/2031		5.25%	22,706	22,706	76,200	865,000
5/1/2032	30,000	5.25%	22,706	52,706		835,000
11/1/2032		5.25%	21,919	21,919	74,625	835,000
5/1/2033	30,000	5.25%	21,919	51,919		805,000
11/1/2033		5.25%	21,131	21,131	73,050	805,000
5/1/2034	35,000	5.25%	21,131	56,131		770,000
11/1/2034		5.25%	20,213	20,213	76,344	770,000
5/1/2035	35,000	5.25%	20,213	55,213		735,000
11/1/2035		5.25%	19,294	19,294	74,506	735,000
5/1/2036	35,000	5.25%	19,294	54,294		700,000
11/1/2036		5.25%	18,375	18,375	72,669	700,000
5/1/2037	40,000	5.25%	18,375	58,375		660,000
11/1/2037		5.25%	17,325	17,325	75,700	660,000
5/1/2038	40,000	5.25%	17,325	57,325		620,000
11/1/2038		5.25%	16,275	16,275	73,600	620,000
5/1/2039	45,000	5.25%	16,275	61,275		575,000
11/1/2039		5.25%	15,094	15,094	76,369	575,000
5/1/2040	45,000	5.25%	15,094	60,094		530,000
11/1/2040		5.25%	13,913	13,913	74,006	530,000
5/1/2041	45,000	5.25%	13,913	58,913		485,000
11/1/2041		5.25%	12,731	12,731	71,644	485,000
5/1/2042	50,000	5.25%	12,731	62,731		435,000
11/1/2042		5.25%	11,419	11,419	74,150	435,000
5/1/2043	55,000	5.25%	11,419	66,419		380,000
11/1/2043		5.25%	9,975	9,975	76,394	380,000
5/1/2044	55,000	5.25%	9,975	64,975		325,000
11/1/2044		5.25%	8,531	8,531	73,506	325,000
5/1/2045	60,000	5.25%	8,531	68,531		265,000
11/1/2045		5.25%	6,956	6,956	75,488	265,000
5/1/2046	60,000	5.25%	6,956	66,956		205,000
11/1/2046		5.25%	5,381	5,381	72,338	205,000
5/1/2047	65,000	5.25%	5,381	70,381		140,000
11/1/2047		5.25%	3,675	3,675	74,056	140,000
5/1/2048	70,000	5.25%	3,675	73,675		70,000
11/1/2048		5.25%	1,838	1,838	75,513	70,000
5/1/2049	70,000	5.25%	1,838	71,838		-
Total	\$ 1,010,000		\$ 794,325	\$ 1,804,325	\$ 1,804,325	

Footnote:

Max annual ds: 76,394

(a) Data herein for the CDD's budgetary process purposes only.



**UNION PARK EAST COMMUNITY DEVELOPMENT DISTRICT
SERIES 2021 ASSESSMENT AREA THREE MORTIZATION SCHEDULE**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bonds Outstanding
9/30/2025						1,400,000
11/1/2025		2.40%	25,189	25,189	25,189	1,400,000
5/1/2026	35,000	2.40%	25,189	60,189	84,958	1,365,000
11/1/2026		2.95%	24,769	24,769	84,958	1,365,000
5/1/2027	35,000	2.95%	24,769	59,769	84,021	1,330,000
11/1/2027		2.95%	24,253	24,253	84,021	1,330,000
5/1/2028	35,000	2.95%	24,253	59,253	82,989	1,295,000
11/1/2028		2.95%	23,736	23,736	82,989	1,295,000
5/1/2029	35,000	2.95%	23,736	58,736	81,956	1,260,000
11/1/2029		2.95%	23,220	23,220	81,956	1,260,000
5/1/2030	40,000	2.95%	23,220	63,220	85,850	1,220,000
11/1/2030		2.95%	22,630	22,630	85,850	1,220,000
5/1/2031	40,000	2.95%	22,630	62,630	84,670	1,180,000
11/1/2031		3.35%	22,040	22,040	84,670	1,180,000
5/1/2032	40,000	3.35%	22,040	62,040	83,410	1,140,000
11/1/2032		3.35%	21,370	21,370	83,410	1,140,000
5/1/2033	45,000	3.35%	21,370	66,370	86,986	1,095,000
11/1/2033		3.35%	20,616	20,616	86,986	1,095,000
5/1/2034	45,000	3.35%	20,616	65,616	85,479	1,050,000
11/1/2034		3.35%	19,863	19,863	85,479	1,050,000
5/1/2035	45,000	3.35%	19,863	64,863	83,971	1,005,000
11/1/2035		3.35%	19,109	19,109	83,971	1,005,000
5/1/2036	45,000	3.35%	19,109	64,109	82,464	960,000
11/1/2036		3.35%	18,355	18,355	82,464	960,000
5/1/2037	50,000	3.35%	18,355	68,355	85,873	910,000
11/1/2037		3.35%	17,518	17,518	85,873	910,000
5/1/2038	50,000	3.35%	17,518	67,518	84,198	860,000
11/1/2038		3.35%	16,680	16,680	84,198	860,000
5/1/2039	50,000	3.35%	16,680	66,680	82,523	810,000
11/1/2039		3.35%	15,843	15,843	82,523	810,000
5/1/2040	55,000	3.35%	15,843	70,843	85,764	755,000
11/1/2040		3.35%	14,921	14,921	85,764	755,000
5/1/2041	55,000	3.35%	14,921	69,921	83,921	700,000
11/1/2041		4.00%	14,000	14,000	83,921	700,000
5/1/2042	60,000	4.00%	14,000	74,000	86,800	640,000
11/1/2042		4.00%	12,800	12,800	86,800	640,000
5/1/2043	60,000	4.00%	12,800	72,800	84,400	580,000
11/1/2043		4.00%	11,600	11,600	84,400	580,000
5/1/2044	60,000	4.00%	11,600	71,600	82,000	520,000
11/1/2044		4.00%	10,400	10,400	82,000	520,000
5/1/2045	65,000	4.00%	10,400	75,400	84,500	455,000
11/1/2045		4.00%	9,100	9,100	84,500	455,000
5/1/2046	70,000	4.00%	9,100	79,100	86,800	385,000
11/1/2046		4.00%	7,700	7,700	86,800	385,000
5/1/2047	70,000	4.00%	7,700	77,700	84,000	315,000
11/1/2047		4.00%	6,300	6,300	84,000	315,000
5/1/2048	75,000	4.00%	6,300	81,300	86,100	240,000
11/1/2048		4.00%	4,800	4,800	86,100	240,000
5/1/2049	75,000	4.00%	4,800	79,800	83,100	165,000
11/1/2049		4.00%	3,300	3,300	83,100	165,000
5/1/2050	80,000	4.00%	3,300	83,300	85,000	85,000
11/1/2050		4.00%	1,700	1,700	85,000	85,000
5/1/2051	85,000	4.00%	1,700	86,700		-
Total	\$ 1,400,000		\$ 823,620	\$ 2,223,620	\$ 2,136,920	

Footnote:

Max annual ds: 86,986

(a) Data herein for the CDD's budgetary process purposes only.





UNION PARK EAST
COMMUNITY DEVELOPMENT DISTRICT

EXHIBIT 10



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, April 22, 2026 at 6:00 p.m. at Fairfield Inn & Suites
6 2650 Lajuana Boulevard, Wesley Chapel, FL 33543. The actions taken are summarized as follows:

7 **FIRST ORDER OF BUSINESS: ROLL CALL**

8 Mr. Beckett called the meeting to order and conducted roll call.

9 Present and constituting a quorum were:

10	Vincent Pacifico (S2)	Board Supervisor, Chairman
11	Michelle Diman (S3)	Board Supervisor, Assistant Secretary
12	Richard Ramirez (S4)	Board Supervisor, Assistant Secretary
13	Gerard Bianchi (S5)	Board Supervisor, Vice Chairman

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	Owner, Blue Water Aquatics

20 **SECOND ORDER OF BUSINESS: AUDIENCE COMMENTS – AGENDA ITEMS**
21 (Limited to 3 minutes per individual for agenda
22 items)

23 There being none, the next item followed.

24 **THIRD ORDER OF BUSINESS: OPERATIONS & MAINTENANCE**

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

26 1. EXHIBIT 1: Consideration of Pickleball Court & Paving Construction
27 Proposals

28 Ms. Palmer discussed the presented proposals and responded to
29 questions.

- 30 a. Ajax Paving Industries of FL Road Extension Proposal #MM26-030
31 - \$82,481.67 – *Previously Presented*
- 32 b. Welch Tennis Courts Pickleball Court Proposal - \$91,115.00 –
33 *Previously Presented*
- 34 c. Marksman General Contracting Road Extension, Parking Lot &
35 Pickleball Court Proposal - \$165,900.00

36 Supervisors discussed scheduling and funding.

37 On a MOTION by Supervisor Pacifico, SECONDED by Supervisor Diman, WITH ALL IN FAVOR, the
38 Board approved Ajax Paving Industries of FL Road Extension Proposal #MM26-030 (\$82,481.67)
39 and Welch Tennis Courts Pickleball Court Proposal (\$91,115.00) for a total amount of
40 \$173,596.67, for Union Park East Community Development District.

41 Ms. Palmer advised that she had discussed some erosion issues with Mr. Bush and
42 Mr. Thompson with Blue Water Aquatics has been asked to review the locations.
43 She noted residents' draining pools may be a possible erosion causes.

44 B. Aquatic Maintenance – *Chris Thompson, Blue Water Aquatics*

45 1. EXHIBIT 2: Presentation of Aquatic Services Report

46 2. EXHIBIT 3: Presentation of Fountain Service Reports

47 a. EXHIBIT 4: Discussion on SWFWMD Fountain Operation
48 Restrictions

49 The SWFWMD restrictions are due to ongoing drought conditions.
50 Board consensus was to follow Mr. Thompson's
51 recommendations regarding fountain operation.

52 *The following discussions occurred when Mr. Thompson joined the*
53 *meeting, after III.C. Landscape Maintenance.*

54 Mr. Thompson explained the Water District's concern regarding
55 fountain operations relates to the water loss through evaporation,
56 and the water has lower oxygen levels during night time due to
57 photosynthesis. Board consensus was to set the fountains to
58 operate 5 p.m. – 9 p.m.

59 Mr. Thompson provided an update on the fountain repairs. He requested
60 irrigation be run at pond C to determine whether it is a factor in ongoing
61 erosion issue, discussion followed on other possible factor for the gulleys
62 that were created after the erosion repair, including run-off from the
63 townhomes and/or sidewalk off-loading. Ms. Palmer will be asked to
64 review the sidewalk.

65 Mr. Thompson noted that only one of the three repairs at Pond Sump 10
66 has held; he asked if Ms. Palmer would evaluate whether run-off from
67 the adjacent homes has caused the new erosion. Ms. Hancock relayed
68 that if that was the case, the District can send a demand letter and
69 request the homeowner address the drainage issue to prevent future
70 damage to District property.



71 Mr. Thompson also noted the erosion at pond L was due to drainage
72 (automatic overflow) from an adjacent pool. The Board directed Ms.
73 Hancock to send a demand letter to the homeowner.

74 Ms. Hancock noted that SWFWMD prohibits residents discharging pool
75 water, irrigation run-off, or foreign substances into the stormwater
76 system.

77 Mr. Thompson and Ms. Hancock discussed best practices for French drain
78 installations along with implementing easement and license agreements
79 to ensure termination of the French drain system would not damage
80 District property.

81 Mr. Thompson reviewed the pond conditions and responded to
82 Supervisor questions.

83 3. EXHIBIT 5: Consideration of Blue Water Aquatics Proposals

84 There being none, the next item followed.

85 C. EXHIBIT 6: Landscape Maintenance – *Casey Hallman, Floralawn*

86 1. EXHIBIT 7: Consideration of Floralawn Proposals:

87 a. #20147 - Clubhouse Landscape Refurbishment - \$17,919.63

88 On a MOTION by Supervisor Pacifico, SECONDED by Supervisor Bianchi, WITH ALL IN FAVOR, the
89 Board approved Floralawn proposal #20147 for Clubhouse landscape refurbishment (\$17,919.63)
90 plus a maximum of 15% of the proposed cost for associated irrigation installation, for a total
91 amount not to exceed \$20,607.57, for Union Park East Community Development District.

92 b. #20850 – Tree Removal - \$1,441.53

93 The scope outlined removal and replacement of two Pine trees.
94 The Board deferred consideration of proposal #20850, pending a
95 review of the scope for previously approved proposals for tree
96 removal and confirmation of irrigation.

97 *Mr. Thompson joined the meeting and discussion moved back to III.B.2 Aquatic*
98 *Maintenance.*

99 D. EXHIBIT 8: Field Manager – *Michael Bush, Vesta District Services*

100 Mr. Bush reviewed items on the Field Manager Report.

101 1. EXHIBIT 9: Presentation of Scoops Poop Reports

102 Supervisors provided positive feedback on the service being provided.

103 2. EXHIBIT 10: Consideration of Amenity Center Exterior Painting Proposals

104 Mr. Bush confirmed the scope for the proposals.



105 Mr. Bush asked if the Board would like the Metro signs removed from the
106 benches. Board consensus was to leave them in place.

107 E. District Counsel – *Savannah Hancock, Kilinski Van Wyk*

108 Ms. Hancock asked whether the HOA had agreed to accept conveyance of the
109 fountain within Liberty Square. She will draft a bill of sale. Supervisor Diman
110 requested past billing information be shared with the HOA so they can budget
111 accordingly.

112 F. District Manager – *Heath Beckett, Vesta District Services*

113 Mr. Beckett will reach out to the HOA regarding sending an eblast advising
114 residents of the new fountain operation hours, per the Board’s request.

115 **FOURTH ORDER OF BUSINESS: AMENITY RULES**

116 A. **Public Hearing on Amended and Restated Amenity Rules and Rates**

117 On a MOTION by Supervisor Pacifico, SECONDED by Supervisor Ramirez, WITH ALL IN FAVOR, the
118 Board approved opening the **Public Hearing on Amended and Restated Amenity Rules and**
119 **Rates**, for Union Park East Community Development District.

120 1. EXHIBIT 11: Presentation of Amended and Restated Amenity Rules and
121 Rates

122 Ms. Hancock reviewed the amendments.

123 2. Public Comments

124 There being none, the next item followed.

125 On a MOTION by Supervisor Pacifico, SECONDED by Supervisor Diman, WITH ALL IN FAVOR, the
126 Board approved closing the **Public Hearing on Amended and Restated Amenity Rules and Rates**,
127 for Union Park East Community Development District.

128 B. EXHIBIT 12: Adoption of **Resolution 2026-07, Adopting Amended and Restated**
129 **Amenity Rules and Rates**

130 On a MOTION by Supervisor Pacifico, SECONDED by Supervisor Ramirez, WITH ALL IN FAVOR, the
131 Board approved adoption of **Resolution 2026-07, Adopting Amended and Restated Amenity**
132 **Rules and Rates**, for Union Park East Community Development District.

133 **FIFTH ORDER OF BUSINESS: CONSENT AGENDA**

134 A. EXHIBIT 13: Approval of the Minutes of the Board of Supervisors Regular
135 Meeting Held March 25, 2026

136 B. EXHIBIT 14: Acceptance of the March 2026 Unaudited Financial Statement

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



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

141 Supervisors discussed a vehicle parked on the extended sidewalk within Liberty Square
142 which is leaving stains on the pavement. Ms. Hancock requested contact information for
143 the vehicle owner to send a cease-and-desist letter. Discussion followed on parking
144 enforcement options for the District-maintained roads and sidewalks and sending a
145 notice to Liberty Square residents regarding not parking on the sidewalk. Ms. Palmer will
146 be asked to review the plat for the discussed location to confirm its intended use.

147 **SEVENTH ORDER OF BUSINESS: AUDIENCE COMMENTS – NEW BUSINESS**
148 (Limited to 3 minutes per individual for non-
149 agenda items)

150 There being none, the next item followed.

151 **EIGHTH ORDER OF BUSINESS: SECURITY MATTERS**

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

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

156 B. Discussion on District Security Matters

157 On a MOTION by Supervisor Pacifico, SECONDED by Supervisor Bianchi, WITH ALL IN FAVOR, the
158 Board approved adjourning the closed session and resuming the regular meeting, for Union Park
159 East Community Development District.

160 C. Consideration of Action Relating to Security Matters

161 No action related to security matters was taken.

162 **NINTH ORDER OF BUSINESS: NEXT MEETING QUORUM CHECK**

163 *A budget workshop was scheduled for 5 p.m. on May 27, 2026 at Fairfield Inn & Suites, 2650*
164 *Lajuana Boulevard, Wesley Chapel, FL 33543, to be immediately followed by the Union Park East*
165 *Community Development District regular meeting.*

166 Supervisors Pacifico, Diman and Bianchi confirmed their intent to attend the next
167 meeting in person. Supervisor Ramirez advised he would be absent.

168 **TENTH ORDER OF BUSINESS: ACTION ITEMS SUMMARY**

169 **District Manager**

- 170
- Reach out to Floralawn regarding bulk mulch
 - Share with the costs for the Liberty Square fountain maintenance and electric with the HOA
 - Draft an email for the HOA to distribute to residents regarding the new fountain operation hours (due to SWFWMD water restrictions)
- 171
172
173
174



- 175 • Advise Amenity Manager of amenity rate changes and acceptance of
- 176 electronic payment starting January 1, 2027
- 177 • Ask FTI if they are using an unmarked car
- 178 • Contact DCI regarding the forwarding of security information

179 **District Counsel**

- 180 • Bill of Sale to HOA for Liberty Square Fountain
- 181 • Look into contract with Floralawn about the leaning trees

182 **District Engineer**

- 183 • Evaluate possible erosion causes at
 - 184 ○ Pond C - check sidewalk
 - 185 ○ Pond Sump 10 – nearby gutter run off
 - 186 ○ Pond L – check discharge from resident’s pool

187 **Floralawn**

- 188 • Check irrigation as possible erosion cause at Pond C

189 **ELEVENTH ORDER OF BUSINESS: ADJOURNMENT**

190 On a MOTION by Supervisor Pacifico, SECONDED by Supervisor Ramirez, WITH ALL IN FAVOR, the
191 Board adjourned the meeting at 8:32 p.m., for Union Park East Community Development District.

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

196 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly**
197 **noticed meeting held on May 27, 2026.**

198 _____
199 Heath Beckett, Secretary

Vincent Pacifico, Chair





EXHIBIT 11



*Union Park East
Community Development District*

Financial Statements - Unaudited

April 30, 2026



Union Park East CDD
Balance Sheet
April 30, 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	\$ 102,314	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,314
3 Cash - Restricted							-
4 Money Markey - Operating	1,168,758	-	-	-	-	-	1,168,758
5 Money Markey - Restricted	139,573	-	-	-	-	-	139,573
6 Investments:							
7 Revenue Trust Fund	-	575,271	451,086	89,504	146,191	-	1,262,052
8 Interest Fund	-	-	-	-	2	-	2
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	-	-	-	-	-	47,013	47,013
12 Accounts Receivable	5,008	-	-	-	-	-	5,008
13 Assessments Receivable - On Roll	65,672	22,684	19,089	4,109	9,595	-	121,149
14 Assessments Receivable - Off Roll	-	-	-	-	-	-	-
15 Due from Other Funds	-	2,808	2,345	522	595	-	6,270
16 Deposits	3,360	-	-	-	-	-	3,360
17 Prepaid Items	2,038	-	-	-	-	-	2,038
18 TOTAL ASSETS	\$ 1,486,723	\$ 1,013,035	\$ 815,889	\$ 147,947	\$ 199,976	\$ 47,013	\$ 3,710,582
19 LIABILITIES							
20 Accounts Payable	30,641	-	-	-	-	-	30,641
21 Due to Other Funds	6,270	-	-	-	-	-	6,270
22 Rental Deposit	300	-	-	-	-	-	300
23 Accrued Expenses	-	-	-	-	-	-	-
24 Deferred Revenue - On Roll	65,672	22,684	19,089	4,109	9,595	-	121,149
25 TOTAL LIABILITIES	102,883	22,684	19,089	4,109	9,595	-	158,360
26 FUND BALANCE							
27 Nonspendable							-
28 Assigned - Asset Reserves							-
29 Assigned - Operating Reserves							-
30 Restricted		990,351	796,800	143,838	190,381	47,013	2,168,382
31 Unassigned	1,383,840						1,383,840
32 TOTAL FUND BALANCE	1,383,840	990,351	796,800	143,838	190,381	47,013	3,552,222
33 TOTAL LIABILITIES & FUND BALANCE	\$ 1,486,723	\$ 1,013,035	\$ 815,889	\$ 147,947	\$ 199,976	\$ 47,013	\$ 3,710,582



Union Park East CDD

General Fund

Statement of Revenue, Expenditures, and Change in Fund Balance

For the period from October 1, 2025 through April 30, 2026

	FY2026 Adopted Budget	FY2026 Actual April	FY2026 Actual Year-to-Date	Over (Under) Annual Budget	% of Budget
1 REVENUES					
2 General Fund Revenue	\$ 1,210,561	\$ 8,259	\$ 1,214,105	\$ 3,545	100.29%
3 Interest	-	3,909	24,960	24,960	
4 Miscellaneous	-	75	1,731	1,656	
5 TOTAL REVENUES	\$ 1,210,561	\$ 12,243	\$ 1,240,797	\$ 30,236	102.50%
6 EXPENDITURES					
7 GENERAL ADMINISTRATIVE					
8 Supervisor Compensation	14,000	739	4,248	(9,752)	30.34%
9 Payroll Taxes	1,071	122	704	(367)	65.71%
10 Payroll Processing	770	50	300	(470)	38.96%
11 Management Consulting Services	42,000	3,500	24,500	(17,500)	58.33%
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	-	998	(1,502)	39.90%
18 Engineering Services	25,000	-	9,032	(15,969)	36.13%
19 Legal Services (General)	50,000	4,464	52,008	2,008	104.02%
20 Legal Services (Litigation)	30,000	-	5,801	(24,199)	19.34%
21 Website Hosting	2,015	-	1,515	(500)	75.19%
22 Administrative Contingency	5,000	-	1,684	(3,316)	33.68%
23 TOTAL GENERAL ADMINSTRATIVE	212,131	8,875	132,464	(79,667)	62.44%
24 DEBT ADMINSTRATION					
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 ADMINSTRATION	27,455	-	14,237	(13,218)	51.85%
29 PHYSICAL ENVIRONMENT					
30 Comprehensive Field Tech Service	16,000	1,333	9,333	(6,667)	58.33%
31 Streetpole Lighting	105,000	7,772	47,944	(57,056)	45.66%
32 Electricity (Irrigation & Pond Pumps)	32,000	2,043	19,927	(12,073)	62.27%
33 Landscape Maintenance	186,974	14,196	105,163	(81,811)	56.24%
34 Landscape Enhancements	40,272	-	8,340	(31,932)	20.71%
35 Irrigation Maintenance	18,000	641	6,750	(11,250)	37.50%
36 Pond Maintenance	23,580	1,965	11,790	(11,790)	50.00%
37 Fountain Maintenance	7,000	3,266	19,035	12,035	271.92%
38 Pet Waste Removal	14,000	-	5,500	(8,500)	39.29%
39 Rust Control	19,200	1,622	11,166	(8,034)	58.16%
40 Physical Environment Contingency	85,000	1,750	32,164	(52,836)	37.84%
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	34,589	277,113	(426,517)	39.38%
44 AMENITY CENTER OPERATIONS					
45 Pool Service Contract	48,000	3,900	23,400	(24,600)	48.75%
46 Pool Maintenance & Repair	5,000	15	8,490	3,490	169.79%
47 Pool Permit	275	-	-	(275)	0.00%
48 Amenity Management	7,000	583	4,083	(2,917)	58.33%
49 Amenity Center Cleaning & Maintenance	19,500	1,430	17,638	(1,862)	90.45%



Union Park East CDD

General Fund

Statement of Revenue, Expenditures, and Change in Fund Balance

For the period from October 1, 2025 through April 30, 2026

	FY2026 Adopted Budget	FY2026 Actual April	FY2026 Actual Year-to-Date	Over (Under) Annual Budget	% of Budget
50 Amenity Center Internet	4,508	372	2,546	(1,962)	56.48%
51 Amenity Center Electricity	19,200	1,537	10,427	(8,773)	54.31%
52 Amenity Center Water	10,000	471	2,624	(7,376)	26.24%
53 Amenity Center Pest Control	975	75	525	(450)	53.85%
54 Refuse Service	3,706	344	2,284	(1,422)	61.64%
55 Landscape Maintenance - Infill	4,000	-	-	(4,000)	0.00%
56 Security Monitoring	34,420	921	39,024	4,604	113.38%
57 Pool Monitors	45,760	3,293	19,714	(26,046)	43.08%
58 Community Events & Decorations	25,000	-	15,000	(10,000)	60.00%
59 Misc Amenity Center Repairs & Contingency	40,000	234	8,644	(31,356)	21.61%
60 TOTAL AMENITY CENTER OPERATIONS	267,344	13,176	154,399	(112,946)	57.75%
61 TOTAL EXPENDITURES	\$ 1,210,561	\$ 56,640	\$ 578,212	\$ (632,348)	47.76%
62 EXCESS OF REVENUE OVER(UNDER) EXPENDITURES	-	(44,397)	662,584	662,584	
63 NET CHANGE IN FUND BALANCE	-	(44,397)	662,584	662,584	
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	\$ (44,397)	\$ 1,383,840	\$ 662,584	



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 April 30, 2026

	FY2026 Adopted Budget	FY2026 Actual Year-to-Date	Over (Under) Annual Budget	% of Budget
1 REVENUES				
2 Special Assessments - Net	\$ 411,525	\$ 412,718	\$ 1,193	100.29%
3 Interest	-	13,182	13,182	
4 Miscellaneous	-	-	-	
5 TOTAL REVENUES	\$ 411,525	\$ 425,900	\$ 14,375	103.49%
6 EXPENDITURES				
7 Interest Expense				
*November 1, 2025		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	162,063		3768.90%
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	162,063	-	
20 Fund Balance - Beginning	-	828,288	-	
21 FUND BALANCE - ENDING	\$ 4,300	\$ 990,351	\$ -	



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 April 30, 2026

	FY2026 Adopted Budget	FY2026 Actual Year-to-Date	Over (Under) Annual Budget	% of Budget
1 REVENUES				
2 Special Assessments - Net	\$ 343,663	\$ 344,672	\$ -	100.29%
3 Interest	-	10,426	10,426	
4 Miscellaneous	-	-	-	
5 TOTAL REVENUES	\$ 343,663	\$ 355,098	\$ 10,426	103.33%
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)	2
14 REVENUES OVER (UNDER) EXPENDITURES	4,788	131,052	125,254	2737.37%
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	131,052	125,254	
20 Fund Balance - Beginning	-	665,748	-	
21 FUND BALANCE - ENDING	\$ 4,788	\$ 796,800	\$ 125,254	



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 April 30, 2026

	FY2026 Adopted Budget	FY2026 Actual Year-to-Date	Over (Under) Annual Budget	% of Budget
1 REVENUES				
2 Special Assessments - Net	\$ 76,581	\$ 76,803	\$ -	100.29%
3 Interest	-	1,498	1,498	
4 Miscellaneous	-	-	-	
5 TOTAL REVENUES	\$ 76,581	\$ 78,301	\$ 1,498	102.25%
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	51,789	47,970	1356.16%
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	51,789	47,970	
20 Fund Balance - Beginning	-	92,050	-	
21 FUND BALANCE - ENDING	\$ 3,819	\$ 143,838	\$ 47,970	



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 April 30, 2026

	FY2026 Adopted Budget	FY2026 Actual Year-to-Date	Over (Under) Annual Budget	% of Budget
1 REVENUES				
2 Special Assessments	\$ 89,086	\$ 87,482	(1,604)	98.20%
3 Interest	-	2,215	2,215	
4 Miscellaneous	-	-	-	
5 TOTAL REVENUES	\$ 89,086	\$ 89,696	\$ 610	100.68%
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	64,507		5945.38%
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	64,507	-	
21 Fund Balance - Beginning		125,874		
22 FUND BALANCE, ENDING	\$ 1,085	\$ 190,381	\$ -	



Union Park East CDD

Construction

Statement of Revenue, Expenditures, and Change in Fund Balance
For the period from October 1, 2025 through April 30, 2026

	FY2026 Adopted Budget	FY2026 Actual Year-to-Date	Over (Under) Annual Budget	% of Budget
1 REVENUE				
2 Developer Contributions	\$ -	\$ -	\$ -	
3 Interest	-	941	941	
4 Miscellaneous	-	-	-	
5 TOTAL REVENUE	\$ -	\$ 941	\$ 941	
6 EXPENDITURES				
7 CIP	-	-	-	
8 TOTAL EXPENDITURES	-	-	-	
9 REVENUES OVER (UNDER) EXPENDITURES	-	941		
10 OTHER FINANCING SOURCES/(USES)				
11 Transfers In	-	-	-	
12 Transfers Out	-	-	-	
13 TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	
14 NET CHANGES IN FUND BALANCE	-	941	-	
15 Fund Balance - Beginning		46,072		
16 FUND BALANCE - ENDING	\$ -	\$ 47,013	\$ -	



**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 Poo 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 (Refer...	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 Poo 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	Catherine 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: 08732 (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	Catherine 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	Catherine 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: TPAINU0030771 (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	1,873,012.40
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 Pacifico	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
03/02/2026	200141	NaturZone Environmental Service	Invoice: 852157 (Reference: Monthly Pest Control Service -Mar26.)		75.00	192,309.97
03/02/2026	200142	Vesta District Services	Invoice: 431120 (Reference: Management fee services - Mar26.)		5,416.67	186,893.30
03/03/2026	200143	Blue Water Aquatics, Inc.	Invoice: 35114 (Reference: Erosion Control Installation.) Invoice: 35115 (Reference: Fountain...		4,976.88	181,916.42
03/03/2026	200144	Cooper Pools	Invoice: 2026-1172 (Reference: Scum Gutter Grate-STENNER MCCP205 #5 TUBE ASSEMBLY 5 PACK.)		3,930.00	177,986.42
03/04/2026	200145	Florida Training & Investigations	Invoice: 25202127 (Reference: 180 Hrs. security service, Rover and Fuel Expense.)		5,200.00	172,786.42

03/05/2026	200146	Tampa Bay Poo Patrol	Invoice: 5424 (Reference: pet waste station maintenance Mar26.)	916.67	171,869.75
03/05/2026	200147	Vesta Property Services, Inc.	Invoice: 431305 (Reference: Pool Monitor Feb26.)	2,810.50	169,059.25
03/06/2026	200148	Business Observer, Inc.	Invoice: 26-00471P (Reference: Legal Advertising - Board Meeting.)	74.38	168,984.87
03/06/2026	030626BOS1	Engage PEO	BOS Meeting 2/25/26	141.80	168,843.07
03/06/2026	030626BOS2	Michelle Diman	BOS Meeting 2/25/26	184.70	168,658.37
03/06/2026	030626BOS3	Richard Ramirez	BOS Meeting 2/25/26	184.70	168,473.67
03/06/2026	030626BOS4	Vincent S Pacifico	BOS Meeting 2/25/26	184.70	168,288.97
03/09/2026	01ACH030926	TECO	1611 RANCHETTE RD 01.10.26- 02.09.26	702.26	167,586.71
03/10/2026	5020	Pasco County Property Appraiser	Annual Renewal Fee	150.00	167,436.71
03/10/2026	200149	Catherine ProCleaners LLC	Invoice: 1307 (Reference: Feb26 Cleaning.)	1,430.00	166,006.71
03/10/2026	01ACH031026	Spectrum Business	1549 Bering Rd 02.21.26- 03.20.26	371.99	165,634.72
03/11/2026	01ACH031126	PASCO County Utilities	1549 BERING ROAD 01.07.26- 02.05.26	358.78	165,275.94
03/11/2026	200150	Vesta District Services	Invoice: 431358 (Reference: Billable Expenses - Feb 2026.)	1,981.82	163,294.12
03/12/2026	200151	Sun Coast Rust Control, Inc.	Invoice: 08701 (Reference: : Monthly water treatment (iron/rust) and service fee for previous mo...	3,197.00	160,097.12
03/12/2026			Deposit	5,851.28	165,748.40
03/13/2026	01ACH031326	TECO	32755 CUMBERLAND LN 01.15.26- 02.13.26	384.36	165,364.04
03/13/2026	02ACH031326	TECO	1241 WYNDFIELDS BLVD PH 7B 01.15.26- 02.13.26	673.94	164,690.10
03/13/2026	03ACH031326	TECO	OLDWOODS AVE PH 8C 01.15.26- 02.13.26	570.25	164,119.85
03/13/2026	04ACH031326	TECO	1568 WYNDFIELDS BLVD, WELL 01.15.26- 02.13.26	24.68	164,095.17
03/13/2026	05ACH031326	TECO	1169 MANZANAR PL, FOUNTAIN 01.15.26- 02.13.26	369.76	163,725.41
03/13/2026	06ACH031326	TECO	1756 WYNFIELDS BL 01.15.26- 02.13.26	79.55	163,645.86
03/13/2026	07ACH031326	TECO	1241 WYNDFIELDS BLVD PH 8B 01.15.26- 02.13.26	985.00	162,660.86
03/13/2026	08ACH031326	TECO	1549 BERING RD 01.15.26- 02.13.26	1,157.44	161,503.42
03/13/2026	09ACH031326	TECO	1548 WYNDFIELDS BLVD 01.15.26- 02.13.26	4,840.65	156,662.77
03/13/2026	10ACH031326	TECO	1393 WYNDFIELDS BLVD 01.15.26- 02.13.26	268.32	156,394.45
03/13/2026	11ACH031326	TECO	1329 WYNDFIELDS BLVD 01.15.26- 02.13.26	390.04	156,004.41
03/13/2026	12ACH031326	TECO	1195 WYNDFIELDS BLVD 01.15.26- 02.13.26	363.91	155,640.50
03/13/2026	13ACH031326	TECO	32803 CUMBERLAND LN, WELL 01.15.26- 02.13.26	31.02	155,609.48
03/16/2026	01ACH031626	TECO	1758 BERING RD 01.16.26- 02.16.26	392.71	155,216.77
03/17/2026	200152	Blue Water Aquatics, Inc.	Invoice: 35130 (Reference: Pond Bank / Erosion Control 50% DEPOSIT Per Signed Pond C - .)	1,750.00	153,466.77
03/18/2026	01ACH031826	Waste Management of FL	4 Yard Dumpster 2 week 03.01.26- 03.31.26	344.04	153,122.73
03/18/2026	02ACH031826	TECO	1147 MONTGOMERY BELL RD, WELL 01.15.26- 02.13.26	47.57	153,075.16
03/19/2026	200153	Romaner Graphics	Invoice: 23027 (Reference: Straighten & secure Street Name signs.) Invoice: 23030 (Reference:...	1,370.00	151,705.16
03/23/2026	200154	Greenlee Law, PLLC	Invoice: 2164 (Reference: Legal Services Feb 26.)	693.00	151,012.16
03/23/2026	200155	Innersync Studio, LTD	Invoice: INV-SN-938 (Reference: PDF & ADA Compliance Service & Website.)	1,515.00	149,497.16
03/23/2026	200156	Kilinski Van Wyk PLLC	Invoice: 14542 (Reference: legal services Feb26.) Invoice: 14543 (Reference: legal services F...	3,847.15	145,650.01
03/23/2026	200157	Floralawn	Invoice: 37775 (Reference: Landscape Maintenance March 2026.)	13,917.80	131,732.21
03/26/2026	200158	Florida Training & Investigations	Invoice: 25202130 (Reference: Security Services 2/23/26- 03/24/26.)	5,200.00	126,532.21
3/31/2026	End of Month			5,851.28	71,504.04
04/03/2026	040326BOS1	Engage PEO	BOS Meeting 3/25/26	172.40	126,359.81
04/03/2026	040326BOS2	Gerard Bianchi	BOS Meeting 3/25/26	184.70	126,175.11
04/03/2026	040326BOS3	Michelle Diman	BOS Meeting 3/25/26	184.70	125,990.41
04/03/2026	040326BOS4	Richard Ramirez	BOS Meeting 3/25/26	184.70	125,805.71
04/03/2026	040326BOS5	Vincent S Pacifico	BOS Meeting 3/25/26	184.70	125,621.01
04/06/2026			Funds Transfer	950,000.00	1,075,621.01
04/06/2026	5021	U.S. Bank	Transfer of Tax Assessments for FY26		154,949.63
04/06/2026	200159	Blue Water Aquatics, Inc.	Invoice: 35249 (Reference: Fountain Inspection & PM Cleaning.) Invoice: 35248 (Reference: Po...	6,984.65	147,964.98
04/06/2026	200160	NaturZone Environmental Service	Invoice: 861238 (Reference: Monthly Pest Control Service.)	75.00	147,889.98
04/06/2026	200161	Floralawn	Invoice: 38459 (Reference: Irrigation Repair from Inspection (March, 2026).) Invoice: 38478 (...	4,641.75	143,248.23
04/06/2026	200162	Sun Coast Rust Control, Inc.	Invoice: 09261 (Reference: Commercial: Monthly water treatment (iron/rust) and service fee for p...	1,622.00	141,626.23
04/06/2026	200163	Cooper Pools	Invoice: 2026-1282 (Reference: Scum Gutter Grate and Monthly commercial maintenance APR26.)	3,915.00	137,711.23
04/06/2026	200164	Vesta Property Services, Inc.	Invoice: 431805 (Reference: Pool monitor March.)	2,429.24	135,281.99
04/06/2026	200165	Vesta District Services	Invoice: 431802 (Reference: Apr26 Management fees.)	5,416.67	129,865.32
04/06/2026	200166	American Power Washing LLC	Invoice: 636 (Reference: Cleaning sidewalks around the clubhouse to remove mold, mildew, and alg...	3,673.00	126,192.32
04/07/2026	01ACH040726	TECO	1611 RANCHETTE RD 02.10.26- 03.10.26	702.26	125,490.06
04/09/2026			Deposit	44.01	125,534.07
04/09/2026			Deposit	8,538.39	134,072.46
04/09/2026			Deposit	5,946.40	140,018.86
04/10/2026	01ACH041026	Spectrum Business	1549 Bering Rd 03.21.26- 04.20.26	371.99	139,646.87
04/10/2026	200167	Catherine ProCleaners LLC	Invoice: 1318 (Reference: MARCH 2026 Cleaning.)	1,430.00	138,216.87
04/10/2026	200168	Floralawn	Invoice: 38589 (Reference: Pump VFD is not working correctly 20015.)	310.00	137,906.87
04/10/2026	200169	ECS Integrations LLC	Invoice: 103816 (Reference: Amenity Access Management.) Invoice: 103817 (Reference: Amenity a...	851.25	137,055.62
04/13/2026	01ACH041326	TECO	1756 WYNFIELDS BL 02.14.26- 03.16.26	64.97	136,990.65
04/13/2026	03ACH041326	TECO	1329 WYNDFIELDS BLVD 02.14.26- 03.16.26	400.63	136,590.02
04/13/2026	04ACH041326	TECO	1195 WYNDFIELDS BLVD 02.14.26- 03.16.26	374.33	136,215.69
04/13/2026	05ACH041326	TECO	1549 BERING RD 02.14.26- 03.16.26	1,237.84	134,977.85
04/13/2026	06ACH041326	TECO	32803 CUMBERLAND LN, WELL 02.14.26- 03.16.26	27.63	134,950.22
04/13/2026	07ACH041326	TECO	1548 WYNDFIELDS BLVD 02.14.26- 03.16.26	4,840.65	130,109.57
04/13/2026	08ACH041326	TECO	1241 WYNDFIELDS BLVD PH 7B 02.14.26- 03.16.26	673.94	129,435.63
04/13/2026	09ACH041326	TECO	1147 MONTGOMERY BELL RD, WELL 02.14.26- 03.16.26	35.11	129,400.52
04/13/2026	10ACH041326	TECO	1568 WYNDFIELDS BLVD, WELL 02.14.26- 03.16.26	26.02	129,374.50
04/13/2026	11ACH041326	TECO	1241 WYNDFIELDS BLVD PH 8B 02.14.26- 03.16.26	985.00	128,389.50
04/13/2026	12ACH041326	PASCO County Utilities	1549 BERING ROAD 02.05.26- 03.09.26	368.16	128,021.34
04/13/2026	13ACH041326	TECO	32755 CUMBERLAND LN 02.14.26- 03.16.26	396.24	127,625.10
04/13/2026	14ACH041326	TECO	1169 MANZANAR PL, FOUNTAIN 02.14.26- 03.16.26	378.71	127,246.39
04/13/2026	15ACH041326	TECO	OLDWOODS AVE PH 8C 02.14.26- 03.16.26	570.25	126,676.14
04/14/2026	01ACH041426	TECO	1758 BERING RD 02.17.26- 03.17.26	333.54	126,342.60
04/15/2026	01ACH041526	Waste Management of FL	4 Yard Dumpster 2 week 04.01.26- 04.30.26	344.04	125,998.56
04/16/2026	200170	Vesta District Services	Invoice: 431937 (Reference: Billable Expenses - Mar 2026.)	2,767.97	123,230.59
04/16/2026	200171	Blue Water Aquatics, Inc.	Invoice: 35300 (Reference: Pond Bank / Erosion Control Remaining 50% BALANCE DUE Per Signed Pond...	1,750.00	121,480.59
04/16/2026	200172	ECS Integrations LLC	Invoice: 103940 (Reference: Video security monitoring.)	220.00	121,260.59
04/16/2026	200173	Kilinski Van Wyk PLLC	Invoice: 14812 (Reference: legal services.) Invoice: 14787 (Reference: legal services.)	4,463.78	116,796.81
04/16/2026	200174	Romaner Graphics	Invoice: 22948 (Reference: new Rules and Regulations sign, 48" x 36".)	225.00	116,571.81
04/17/2026	01ACH041726	TECO	1393 WYNDFIELDS BLVD 02.14.26- 03.16.26	20.98	116,550.83



04/22/2026			Deposit		75.00		116,625.83
04/27/2026	200175	ECS Integrations LLC	Invoice: 103990 (Reference: ion ParkAmenity Card Replacement.)			84.00	116,541.83
04/29/2026	200176	Floralawn	Invoice: 38397 (Reference: Landscape Maintenance Apr26.)			14,196.16	102,345.67
04/30/2026			Deposit		300.00		102,645.67
04/30/2026	200177	Floralawn	Invoice: 39033 (Reference: Irrigation Repair from Inspection (April, 2026).)			331.43	102,314.24
4/30/2026		End of Month			964,903.80	989,121.77	102,314.24





EXHIBIT 12



October 30, 2025

Union Park East Community Development District
Board of Supervisors

We are pleased to confirm our understanding of the services we are to provide Union Park East Community Development District, (“the District”) for the fiscal years ended September 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the years ended September 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management’s discussion and analysis (MD&A), to supplement the District’s basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement we will apply certain limited procedures to the District’s RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited.

1. Management’s Discussion and Analysis
2. Budgetary comparison schedule

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor’s report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor’s Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.



Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

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

Other Services

We will also prepare the financial statements of Union Park East Community Development District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making information available for the drafting of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

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

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

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

Subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of DiBartolomeo, McBee, Hartley & Barnes, P.A. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

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

Jim Hartley is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our fees for these services are not to exceed \$3,950 for the year ending 2025. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary or if additional Bonds are issued, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Either party may unilaterally terminate this agreement, with or without cause, upon thirty (30) days written notice. Upon any termination of this Agreement, the District will pay all invoices for services rendered prior to the date of the notice of termination but subject to any offsets that the District may have. Pursuant to Section 218.391, Florida Statutes, all invoices for fees or other compensation must be submitted in sufficient detail to demonstrate compliance with the terms of this engagement.

We shall take all necessary steps to ensure that the audit is completed in a timely fashion so that the financial reports and audits may be approved by the District's Board of Supervisors within 180 days after the end of the fiscal year under review.

We agree and understand that Chapter 119, Florida Statutes, may be applicable to documents prepared in connection with the services provided hereunder and agree to cooperate with public record requests made there under. In connection with this Agreement, we agree to comply with all provisions of Florida's public records laws, including but not limited to Section 119.0701, Florida Statutes, the terms of which are incorporated herein. Among other requirements, we will:

- a. Keep and maintain public records required by the District to perform the service.
- b. Upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes or as otherwise provided by law.
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the auditor does not transfer the records to the District.
- d. Upon completion of this Agreement, transfer, at no cost, to the District all public records in possession of the auditor or keep and maintain public records required by the District to perform the service. If the auditor transfers

all public records to the District upon completion of this Agreement, the auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the auditor keeps and maintains public records upon completion of the Agreement, the auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Reporting

We will issue a written report upon completion of our audit of Union Park East Community Development District's financial statements. Our report will be addressed to the Board of Supervisors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Union Park East Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.

RESPONSE:

This letter correctly sets forth the understanding of Union Park East Community Development District.

Management signature: *Heath Beckett*

Title: District Manager

Date: 5/6/2026



UNION PARK EAST
COMMUNITY DEVELOPMENT DISTRICT

EXHIBIT 13



April 17, 2026

Shirley Conley
Administrator
Vesta District Services
250 International Pkwy Suite 208
Lake Mary FL 32746

Dear Shirley Conley:

Pursuant to your request, the following voter registration statistics are provided for their respective community development districts as of April 15, 2026.

- Union Park East Community Development District 1,274

As always, please call me if you have any questions or need additional information.

Sincerely,

Tiffannie A. Alligood
Chief Administrative Officer

