

CONCORD STATION COMMUNITY DEVELOPMENT DISTRICT REGULAR MEETING

Thursday, June 11, 2026 at 6:30 P.M.

Concord Station Clubhouse 18636 Mentmore Blvd. Land O'Lakes, FL 34638

[ZOOM LINK](#)

Call In: +1 305 224 1968

Meeting ID: 965 7735 0400

Pass Code: 524986

Mute/Unmute: *6

AGENDA

For the full agenda packet, please contact Patricia@havenmgt.com

- I. Call to Order / Roll Call**
- II. Audience Comments**
- III. Professional Vendor Presentations**
 - A. Solitude Lake Management
 - 1. Waterway Inspection Report [EXHIBIT 1](#)
 - B. Steadfast Environmental Services
 - 1. Irrigation Maintenance Report [EXHIBIT 2](#)
 - 2. Landscape Daily Logs [EXHIBIT 3](#)
 - C. Presentation of Team Deliverables [EXHIBIT 4](#)
 - D. District Engineering Report – Stantec - Greg Woodcock
 - E. District Counsel – Kutak Rock
 - 1. Discussion of Fishing Signage Draft Language [EXHIBIT 5](#)
 - F. Clubhouse and Amenity Manager
 - 1. **Presentation of Amenity Center Report** [EXHIBIT 6](#)
 - 2. Consideration to Approve Pollywood Furniture Proposal - \$44,770 [EXHIBIT 7](#)
 - 3. Consideration to Approve the Home Depot Pollywood Pool Furniture Proposal - \$38,470 [EXHIBIT 8](#)
 - 4. Consideration to Approve the Webstaurant Store Pollywood Pool Furniture Proposal - \$39,270 [EXHIBIT 9](#)

5. Hybrid Position Presentation [EXHIBIT 10](#)
 6. Discussion of the Updated Concord Station CDD Employee Handbook [EXHIBIT 11](#)
 - Personnel – Option A – Status Quo [EXHIBIT 12](#)
 - Personnel – Option B – Consideration of Hybrid Positions [EXHIBIT 13](#)
 - Personnel – Option C – Consideration of Additional Concierge Position [EXHIBIT 14](#)
- G. District Manager
1. Presentation of the FY 2026-2027 Proposed Budget [EXHIBIT 15](#)
 2. Consideration to Adopt Resolution 2026-11 Adopting the Preliminary Budget and Setting a Public Hearing [EXHIBIT 16](#)
 3. Consideration to Approve LLS Tax Solutions Proposal for Arbitrage Services [EXHIBIT 17](#)
 4. Reminder: Form 1 - Due July 1
- IV. Administrative Items**
- A. Consideration for Acceptance – April, 2026 Unaudited Financial Statements [EXHIBIT 18](#)
 - B. Consideration for Approval - The Minutes of the Board of Supervisors of Concord Station CDD Held on May 14, 2026 [EXHIBIT 19](#)
- V. Other Items to be Introduced**
- A. Consideration to Approve Duke’s Outdoor Lighting Agreement [EXHIBIT 20](#)
 - B. Consideration to Approve Proposal for Staff Uniforms [EXHIBIT 21](#)
 - C. Presentation of Letter to the Board – Grau and Associates [EXHIBIT 22](#)
 - D. Presentation of Concord Station CDD Final Financial Report [EXHIBIT 23](#)
- VI. Audience Comments – New Business - (limited to 3 minutes per individual)**
- VII. Supervisor’s Request**
- A. Discussion of Clubhouse Hours of Operation
 - B. Discussion of Early Closures
- VIII. Adjournment**

EXHIBIT 1
RETURN TO AGENDA

SOLITUDE

LAKE MANAGEMENT



Concord Station CDD Waterway Inspection Report

Reason for Inspection: Monthly required

Inspection Date: 2026-05-27

Prepared for:
Concord Station CDD

Prepared by:

Wesley Chapel Field Office
SOLITUDELAKEMANAGEMENT.COM
888.480.LAKE (5253)

TABLE OF CONTENTS

Pg

SITE ASSESSMENTS

PONDS W21, W22, W23	3
PONDS W24, W25, W26	4
PONDS W27, W28, W29	5
PONDS W30, W31, W32	6
PONDS W33, T1, T2	7
PONDS T3, T4, T6	8
PONDS T7	9

MANAGEMENT/COMMENTS SUMMARY	9, 10
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SITE MAP	11
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Site: W21

Comments:

Site looks good

Site is in good condition. Flow structure looks good and site has many beneficials within it.



Action Required:

Routine maintenance next visit

Target:

Species non-specific

Site: W22

Comments:

Site looks good

Overall no concerns for this site.



Action Required:

Routine maintenance next visit

Target:

Species non-specific

Site: W23

Comments:

Site looks good

Site and open water looks well.



Action Required:

Routine maintenance next visit

Target:

Species non-specific

Site: W24

Comments:

Normal growth observed
Site has filled with water quickly.
Minor submersed vegetation present.



Action Required:

Routine maintenance next visit

Target:

Submersed vegetation

Site: W25

Comments:

Normal growth observed
Flow structure has no obstructions. Submersed grasses now that site has filled with rain water.



Action Required:

Routine maintenance next visit

Target:

Submersed vegetation

Site: W26

Comments:

Normal growth observed
Growth around flow structure and shorelines that will need to be addressed.



Action Required:

Routine maintenance next visit

Target:

Shoreline weeds

Site: W27

Comments:

Normal growth observed
 Shoreline weeds present within site. Minor submersed vegetation. Site has a nice perimeter of GSR.

Action Required:

Routine maintenance next visit

Target:

Shoreline weeds



Site: W28

Comments:

Normal growth observed
 Flow structure is free of obstruction. Mild Growth within site.

Action Required:

Routine maintenance next visit

Target:

Shoreline weeds



Site: W29

Comments:

Normal growth observed
 Trash within site, most likely had been pushed out from flow structure. Submersed vegetation present.

Action Required:

Routine maintenance next visit

Target:

Submersed vegetation



Site: W30

Comments:

Site looks good

Site is looking well with a perimeter of native GSR and some spatterdock. Flow structure has many big sized rocks blocking the throughway.



Action Required:

Routine maintenance next visit

Target:

Species non-specific

Site: W31

Comments:

Normal growth observed

This site is very low on water. Trash within site and small rocks within flow structure throughway. GSR present.



Action Required:

Routine maintenance next visit

Target:

Species non-specific

Site: W32

Comments:

Normal growth observed

Site is looking very well with some native GSR and also spatterdock. Minor shoreline growth but overall site is in good condition.



Action Required:

Routine maintenance next visit

Target:

Shoreline weeds

Site: W33

Comments:

Site looks good

Trash in corner of site that will need to be picked up. Overall everything is looking well.



Action Required:

Routine maintenance next visit

Target:

Species non-specific

Site: T1

Comments:

Site looks good

Site is still pretty dry. Beneficials present are looking well.



Action Required:

Routine maintenance next visit

Target:

Species non-specific

Site: T2

Comments:

Normal growth observed

Low water levels. Flow structure looks well and there is minor growth present.



Action Required:

Routine maintenance next visit

Target:

Species non-specific

Site: T3

Comments:

Normal growth observed

Last treatment took care of most submersed vegetation. Minor shoreline growth but sites doing well. Water level is still low.

Action Required:

Routine maintenance next visit

Target:

Shoreline weeds



Site: T4

Comments:

Site looks good

This site is looking well. No notable concerns.

Action Required:

Routine maintenance next visit

Target:

Species non-specific



Site: T6

Comments:

Normal growth observed

Shoreline growth within site. Big population of spatterdock.

Action Required:

Routine maintenance next visit

Target:

Shoreline weeds



Site: T7

Comments:

Normal growth observed

Site has growth throughout it. Site is still very dry. Flow structure looks to be in good condition.



Action Required:

Routine maintenance next visit

Target:

Shoreline weeds

Management Summary

This May we started to get some rain. The native plants within the sites are looking great and the ponds are starting to fill back up. Trash has been more present in ponds recently due to the storm water systems pushing trash out. We are monitoring the condition of the flow structures monthly during inspections as well as erosion on pond banks. Two sites that need attention are in W30 and W31, which big rocks have fallen on the structure and could be blocking the water flow. On our next scheduled visit we will clear them out from the flow paths. Overall, sites are looking well with little to no algae within them and as water levels rise we are focusing on keeping shorelines clear of nuisance growth.

As always, please reach out to me with any questions or concerns you may have- emalina.robinson@solitudelake.com

Thank you for choosing SOLitude Lake Management!

Site	Comments	Target	Action Required
W21	Site looks good	Species non-specific	Routine maintenance next visit
W22	Site looks good	Species non-specific	Routine maintenance next visit
W23	Site looks good	Species non-specific	Routine maintenance next visit
W24	Normal growth observed	Submersed vegetation	Routine maintenance next visit
W25	Normal growth observed	Submersed vegetation	Routine maintenance next visit
W26	Normal growth observed	Shoreline weeds	Routine maintenance next visit
W27	Normal growth observed	Shoreline weeds	Routine maintenance next visit
W28	Normal growth observed	Shoreline weeds	Routine maintenance next visit
W29	Normal growth observed	Submersed vegetation	Routine maintenance next visit
W30	Site looks good	Species non-specific	Routine maintenance next visit
W31	Normal growth observed	Species non-specific	Routine maintenance next visit
W32	Normal growth observed	Shoreline weeds	Routine maintenance next visit
W33	Site looks good	Species non-specific	Routine maintenance next visit
T1	Site looks good	Species non-specific	Routine maintenance next visit
T2	Normal growth observed	Species non-specific	Routine maintenance next visit
T3	Normal growth observed	Shoreline weeds	Routine maintenance next visit
T4	Site looks good	Species non-specific	Routine maintenance next visit
T5	Normal growth observed	Shoreline weeds	Routine maintenance next visit
T6	Normal growth observed	Shoreline weeds	Routine maintenance next visit

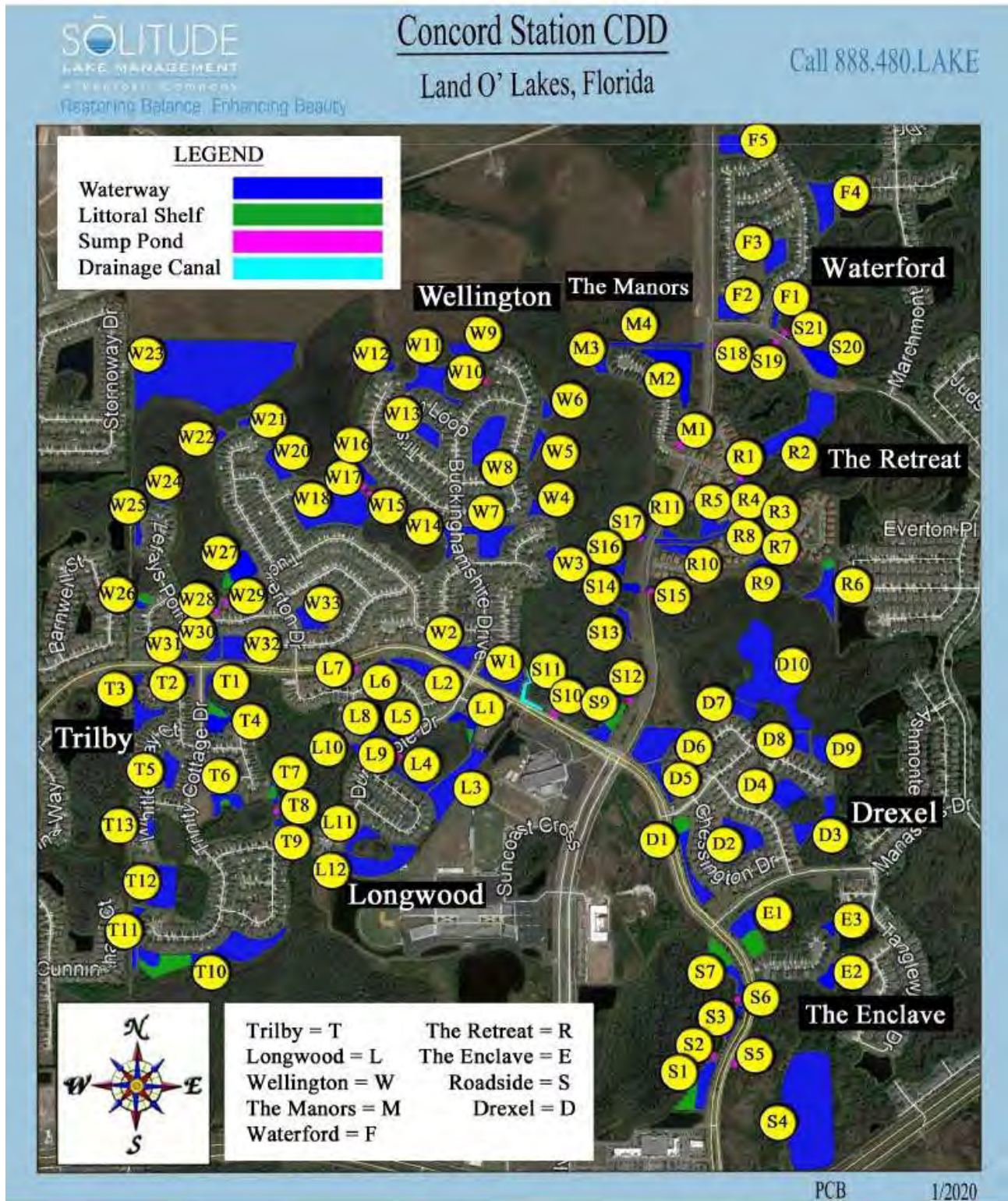


EXHIBIT 2

[RETURN TO AGENDA](#)



Daily Logs List

May 18, 2026

Job: SM1348 Concord Station CDD

Title: Approved Work Controller #6

Added By: Jeanette Cordero

Log Notes:

Returned on site to complete previously approved irrigation repairs.

Station 1:

Valve was found with missing bonnet assembly. Original plan was to replace the bonnet; however, replacement bonnet hardware was not compatible with the existing valve base. I removed existing valve, installed complete new valve assembly and rebuilt piping as required. Installed new valve box since original box was broken.

Station 6:

Valve would produce an audible solenoid click when activated, but irrigation would not operate. Opened valve and found white sediment buildup beneath the diaphragm, preventing proper operation. I flushed valve body, replaced internal valve components, including the bonnet and solenoid. Retested valve; issue remained unchanged. Further troubleshooting suggested possible downstream blockage. I cut the downstream piping after valve outlet, manually activated valve and confirmed normal water flow through valve. Valve is functioning properly; downstream piping is likely capped, blocked, or otherwise restricted.

Station 7:

Valve had no decoder installed. Installed new decoder (#14) and the station still failed to activate from controller. I replaced jumper wires and opened valve for inspection. Found diaphragm sticking to bonnet and not opening properly. I cleaned valve internals and reassembled valve.

Station 13 (Suspected)

Found valve stuck open. Valve required bonnet replacement. Attempted cleaning of internal components; issue remained unresolved. Replaced internal valve components, including the bonnet and solenoid. Connected solenoid wiring to Station 11 output, allowing shared operation due to adequate water pressure.

While walking the property, located approximately 12 additional valves not included in approved scope. Observed 2 wire conductors disconnected, brand new solenoids installed but not connected to decoders, wires with severely deteriorated insulation (Insulation brittle enough to crack when bent). Wire left on top of the ground and a battery timer. Unable to confirm whether these valves belong to current controller being serviced or another irrigation controller. Further investigation was not completed due to time limitations and work falling outside approved scope.

Additional valves showed signs of previous incomplete modifications, mixed repairs and temporary workarounds, deteriorated field wiring and unknown/unmapped valve infrastructure.

Parts used (station 1)

1- 2" Hunter ICV- ICV200G

1- 1 1/2" male adapter- 436-015

2- 2" male adapter- 236-020
1- 2" elbow- 406-020
1- 2" x 1 1/2" reducer- 437-251
1- 1 1/2" x 1" reducer- 437-130
1- 1" slipfix- NDS118-10
2- wire nuts- PT-WC1-BKWH-150
1 square shallow box

Parts used (station 6)

1- 1 1/2" Rainbird Valve- 150PGA
1- 1 1/2" coupling- 429-115
4ft red 14 gage wire
1- ICD Decoder- ICD100
1- Hunter Solenoid- 606-800
4- wire nuts- PT-WC1-BKWH-150
1- 1 1/2" slipfix- NDS118-15

Parts used (13 Suspected)

1- 1 1/2" Hunter ICV- ICV151G

Tags:

Approved Work

Weather Conditions:

Hazy Mon, May 18, 2026, 9:46 PM



93°F

Wind: 9 mph

70°F

Humidity: 93%

Total Precip: 0"









Daily Logs List

May 19, 2026

Job: SM1348 Concord Station CDD

Title: Approved Work Controller #4

Added By: Jeanette Cordero

Log Notes:

On site to complete approved irrigation work and troubleshoot non-operational Zones 1, 2 4 & 5.

Investigated non operational Zones 1 and 2. Located valve boxes in the suspected service area which contained cut red and blue decoder wires. Only 2 decoders were present in the affected boxes containing 4 valves. This suggests prior troubleshooting or repair attempts where decoders may have been intentionally removed due to unresolved issues.

Checked voltage on the 2 wire path at the affected valve boxes. Voltage readings fluctuated between approximately 5V-8V, which is insufficient for normal decoder operation. This indicates severe voltage loss, damaged wiring or an open/compromised path between controller and field devices. Attempted to track the 2 wire path to locate the damaged section but was significantly impacted by interference from nearby utilities, including communication/fiber optic infrastructure, utility boxes located near controller and field valve locations. Signal interference made accurate tracing unreliable.

At one point partial signal was detected and excavation was performed at that location and mainline was located with no irrigation wiring present in that excavation area. Due to severe interference, continued wire tracing was determined to be inefficient and unlikely to produce reliable results.

System shows signs of prior incomplete troubleshooting/repairs, removed decoder infrastructure, severe voltage loss in field wiring and inaccessible or difficult to track underground wire path. It is currently unclear whether Zones 1 and 2 are still active/functional zones or if they were abandoned during previous repair attempts.

Recommended installing a temporary above ground wire path across the roadway to test communication directly to the affected valve locations. This would allow confirmation of whether the valves are still functional and whether the issue is isolated to the underground wire path. If successful, a proposal should be submitted for directional jack and bore installation to permanently replace the damaged underground wiring.

Troubleshooted zone 4 & 5 and found that the solenoid for station 4 had damaged conductors, I replaced the solenoid and zone 4 is now operational. Zone 5 is working properly but the drip is compromised by roots from oak trees and the water is barely flowing through the drip.

Parts Used: (Controller #4)

1- Hunter AC Solenoid 606800

2- Wire Nuts PT-WC1-BKWH-150

Weather Conditions:

Partly cloudy with chance of storms Tue, May 19, 2026, 4:46 PM



95°F

73°F

Wind: 7 mph

Humidity: 92%

Total Precip: 0.03"

Attachments: 6





Daily Logs List

May 20, 2026

Job: SM1348 Concord Station CDD
Title: Approved work Controller At Umland
Added By: Jeanette Cordero

Log Notes:

On site with Brian to complete approved irrigation repairs identified during prior system inspection.

Zone 2:

Replaced failed/stuck open valve.

Zone restored to operation.

Zone 3:

Replaced failed solenoid.

Repaired leak on downstream piping.

Zone restored to normal operation.

Zone 5:

Replaced failed/stuck open valve.

Replaced faulty decoder.

Replaced Zone restored to operation and communication with controller.

Zone 6:

Replaced failed/stuck open valve.

Zone restored to operation.

Zone 7:

Replaced failed/stuck open valve.

Zone restored to operation.

Zone 8:

Replaced failed/stuck open valve.

Zone restored to operation.

Zone 9:

Replaced failed/stuck open valve.

Zone restored to operation.

Zone 10:

Replaced faulty decoder.

Communication restored and zone operational.

Zones 12 & 13:

Attempted to locate valves as part of approved troubleshooting scope. Based on field investigation, no valves could be identified for these station assignments. Zones may have been abandoned, removed, or are no longer active within the current irrigation layout.

Zone 15:

Replaced failed/stuck open valve.

Zone restored to operation.

Zone 24:

Replaced valve due to failure.

After replacement, no water flow was present through the valve. Lack of water flow suggests downstream piping may be capped, blocked, or otherwise restricted.

Zone 25:

Removed valve filter for inspection. Filter mesh showed significant calcified/mineral buildup.

Existing filter requires replacement. After filter removal the valve became stuck open. Valve was replaced to restore proper operation.

Zone 31:

Replaced faulty decoder associated with controller "ERR" condition.

Approved repair work was substantially completed. Multiple mechanical valve failures and decoder communication issues were corrected.

Parts used:

6- Rainbird 150-PGA

2- Rainbird 150PESB

3- Hunter EZ

1- Rainbird ROKSLOLENO

1- 1 1/2" male adapter / 436-015

2- 1 1/2" elbow / 406-015

1- 1 1/2" slipfix / NDS118-15

1ft 1 1/2" pipe

Weather Conditions:

Partly cloudy with showers Wed, May 20, 2026, 12:00 AM



95°F

Wind: 8 mph

71°F

Humidity: 97%

Total Precip: 0.01"





Daily Logs List

May 20, 2026

Job: SM1348 Concord Station CDD
Title: Timer 4: Wire Path Verification Report
Added By: Jeanette Cordero

Log Notes:

On site with Brian to test irrigation system operation by temporarily running wire from the controller to valve locations previously affected by low voltage.

Installed temporary above ground wire from controller to affected valve locations. Connected temporary wire path to existing field wiring for testing purposes. Tested voltage after temporary wire installation and confirmed proper voltage readings at affected valve location.

Testing confirms that the original underground wire path is the source of the low voltage issue. Temporary wire installation verified that controller output is functioning properly, field devices and valve locations are capable of operating normally with proper voltage supplied. This confirms that permanent replacement of the underground wire crossing will restore proper system operation.

Temporary testing completed successfully. The above ground wire removed after verification. System awaiting permanent underground wire installation.

Tags:

Proposal Request

Weather Conditions:

Partly cloudy with showers Wed, May 20, 2026, 12:00 AM



94°F

Wind: 8 mph

71°F

Humidity: 97%

Total Precip: 0.01"

Attachments: 3





Daily Logs List

May 21, 2026

Job: SM1348 Concord Station CDD
Title: Repair leak at manifold- controller #2
Added By: Jeanette Cordero

Log Notes:

On site with Brian to repair mainline leak at valve manifold for controller #2.

We dug and found that the seam at the tee failed and it was leaking. We cut the tee off and rebuilt part of the manifold.

Well 1 is currently off due to the repair. Will return to restore water and backfill.

Parts used:

- 1- 2" tee / 401-020
- 1- 2" slipfix / NDS118-20
- 1- 2" x 1 1/2" male adapter / ?
- 1- 1 1/2" male adapter / 436-015
- 2- 2" 45 / 417-020
- 2- 2" x 1 1/2" reducer / 437-251

Weather Conditions:

Partly cloudy with showers Thu, May 21, 2026, 12:00 AM



96°F

72°F

Wind: 7 mph

Humidity: 94%

Total Precip: 0.05"

Attachments: 2





Daily Logs List

May 21, 2026

Job: SM1348 Concord Station CDD

Title: Approved work controller #3

Added By: Jeanette Cordero

Log Notes:

On site with Brian to continue irrigation wire replacement and system restoration.

Installed new 2 wire path beginning from Station 20 and extending to downstream valve locations on Dunstable Dr. Completed all necessary splice connections along the wire path. Installed a temporary above ground 2 wire crossing across the roadway for test purposes and removed once done. Verified voltage after installation and measured approximately 36.46V, indicating proper voltage at the repaired section. We also Installed and connected 2 decoders for station 21 and station 22. Communication is restored to this section of the system.

Mentmore Blvd.

Installed new wire from the controller to valve locations serving Mentmore Blvd. Will need to return with 3 additional decoders for installation, program newly installed decoders and re-program remaining downstream decoders as needed.

New wire installation completed for both affected sections. There is remaining work which would be to complete jack and bore installation for permanent wire crossing beneath roadway, Install remaining decoders, program all new and downstream decoders and verify full system operation upon completion. System restoration is progressing as planned. Permanent completion remains dependent on roadway boring work and final decoder installation/programming.

Weather Conditions:

Partly cloudy with isolated storms Thu, May 21, 2026, 4:20 PM



93°F

Wind: 7 mph

69°F

Humidity: 97%

Total Precip: 0.24"

Attachments: 7





Printed: Jun 4, 2026
30435 Commerce Drive Unit 102, San Antonio, FL 33576
Phone: 844-347-0702
Fax: 813-501-1432

Daily Logs List

May 21, 2026

Job: SM1348 Concord Station CDD
Title: Zone 3 Repair Umland Follow Up
Added By: Jeanette Cordero

Log Notes:

On site with Brian to restore the water, check repair at valve for zone 3 and backfill.

Water is restored and repair is backfilled.

Weather Conditions:

Partly cloudy with showers Thu, May 21, 2026, 12:00 AM



96°F

72°F

Wind: 7 mph

Humidity: 94%

Total Precip: 0.05"

Attachments: 1





Printed: Jun 4, 2026
30435 Commerce Drive Unit 102, San Antonio, FL 33576
Phone: 844-347-0702
Fax: 813-501-1432

Daily Logs List

May 26, 2026

Job: SM1348 Concord Station CDD
Title: Controller #2 repair follow up
Added By: Jeanette Cordero

Log Notes:

On site to restore the water, check repair and backfill.

Water is restored, repair looks good and got backfilled. Valve box is missing the lid.

Weather Conditions:

Partly cloudy with showers Tue, May 26, 2026, 12:00 AM



95°F

75°F

Wind: 12 mph

Humidity: 95%

Total Precip: 0.71"

Attachments: 2





Printed: Jun 4, 2026
30435 Commerce Drive Unit 102, San Antonio, FL 33576
Phone: 844-347-0702
Fax: 813-501-1432

Daily Logs List

May 28, 2026

Job: SM1348 Concord Station CDD
Title: Controller #3- Bore Installation Progress Report

Added By: Jeanette Cordero

Log Notes:

On site to coordinate and verify completion of roadway bore installation for irrigation wire replacement project.

Directional bore installation was completed successfully beneath roadway. Sleeve is installed and exposed on both sides of roadway for future wire installation. System is now ready for installation of new 2 wire path, field splice connections and decoder reconnection and programming.

Will return to pull new 2 wire through installed sleeve, complete field connections, test voltage and decoder communication and verify full system operation after permanent wire installation is completed.

Weather Conditions:

Partly cloudy with showers Thu, May 28, 2026, 8:20 AM



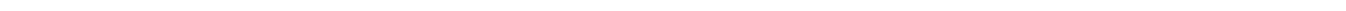
87°F

Wind: 7 mph

74°F

Humidity: 95%

Total Precip: 0.14"





Daily Logs List

Jun 1, 2026

Job: SM1348 Concord Station CDD

Title: Timer 3 Wire Install

Added By: Jeanette Cordero

Log Notes:

On site with Brian to install new 2 wire path after the jack&boar being done and restore communication to irrigation valves previously affected by low voltage conditions.

Installed new 2 wire path under the road, completed all necessary wire splices and field connections. Verified continuity of newly installed wire path and performed voltage testing at both controller and field locations.

Initial voltage readings measured approximately 37V. Voltage was observed fluctuating between approximately 37V-34V-29V. Voltage fluctuations were present at both at controller output and field locations. Testing was performed with no irrigation stations operating and no active field load present.

Due to the observed voltage fluctuation, the controller was replaced to eliminate the possibility of controller failure. After replacement, voltage readings remained unchanged and continued to fluctuate between approximately 29V-37V. No controller alarms were present during testing with the second controller. Voltage fluctuations were present even after installation of new wiring and replacement of the controller.

Because fluctuations were observed with no active field load and were present at both the controller and field locations, the issue appeared to originate upstream of the field wiring. Possible causes included electrical supply instability, breaker related issues, loose electrical connections feeding the controller or other incoming power irregularities

New wire installation completed, voltage fluctuations remain present. Further electrical investigation required.

Property management was informed of findings. Following departure from site, it was reported that the electrical breaker supplying the controller would be replaced for further testing and evaluation.

Tags:

Irrigation Issues

Weather Conditions:

Partly cloudy with showers Mon, Jun 1, 2026, 12:00 AM



89°F

79°F

Wind: 8 mph

Humidity: 92%

Total Precip: 0.01"

Attachments: 3





Daily Logs List

Jun 1, 2026

Job: SM1348 Concord Station CDD

Title: Timer: 1-2-4-6-7 Wet Check

Added By: Jeanette Cordero

Log Notes:

Timer 1:

Zone 1- 1 broken bubbler / Glue failed- no charge

Zone 2- broken piping for maxijets / Damaged by maintenance crew. - no charge

Zone 3- 1 broken flex / Damaged by maintenance crew- no charge

Parts used:

1- 1/2" cap / 448-005

1- maxijet coupling / MJBBXB9

1- 1/2" coupling / 429-005

Timer 2 :

Zone 1- 1 broken lateral (Root damage) and 1 broken head due to damaged internal shaft

Parts used:

1- 1/2" tee / 401-005

1- 1/2" coupling / 429-005

1- 1/2" street elbow / 410-005

1ft 1/2" flex

1- telescopic sprinkler head / 9071

Timer 4:

Zone 8- lateral line break (Root damage)

Parts used:

1-1/2" coupling slip by thread

3- drip male adapters / PLD050

1- tree bubbler / 1300AF

Timer 6:

Zone 2-1 leaking rotor / wear & tear

Zone 3-1 clogged nozzle. Cleaned and reuse

Zone 5 sprays don't come up all the way low pressure due to open swing pipe in plant bed. Capped it. (Maintenance crew damage) - no charge

Zone 11-2 broken tree bubblers (Maintenance crew damage) - no charge

Parts used:

1- rotor / PGP0430

1-3/4" swing pipe male adapter 90 / SBE075

Timer 7:

Zone 9-2 clogged nozzles. Unable to reuse

Parts used

2-15sst spray nozzles / SS530

Tags:

Billable Work, crew damage

Weather Conditions:

Partly cloudy with showers Mon, Jun 1, 2026, 12:00 AM



89°F

79°F

Wind: 8 mph

Humidity: 92%

Total Precip: 0.01"







Daily Logs List

Jun 3, 2026

Job: SM1348 Concord Station CDD
Title: Timer 3 Troubleshooting Continuation
Added By: Jeanette Cordero

Log Notes:

Returned on site to continue troubleshooting voltage fluctuations previously observed on the 2 wire path.

Verified that the property had replaced the electrical breaker supplying the controller. Retested voltage at both the controller module and field wiring and voltage fluctuations remained present, ranging approximately between 29V and 37V. Contacted Hunter Technical Support for assistance. Per Hunter recommendation, replaced the decoder output module and voltage fluctuations remained present after module replacement.

After completion of troubleshooting, all field connections and splices were reconnected and the system was placed into operation. Operated irrigation stations throughout the wire path, verified decoder communication and verified station operation. All stations operated normally, no controller alarms were present, no communication failures were observed and no decoder faults were identified.

Completed a full irrigation inspection of the affected areas, performed repairs identified during inspection and verified proper operation of repaired components.

Spotted saturated area at the sidewalk on exit side of Dunstable Dr. Will have to investigate possible mainline leak.

Although voltage fluctuations continued to be observed during testing, the system operated normally under load and no operational issues were identified. At this time the irrigation system is functioning properly and no further faults were observed.

System operational at time of departure.

Listed below are the findings during inspection.

I attempted cleaning and reusing clogged nozzles but was not successful due to heavy debris. (Pictures and videos are attached below)

Zone 2- 6 clogged nozzles / H10H
Zone 3- 2 clogged nozzles / 1- H10H 1- H10Q
Zone 8- 3 clogged nozzles / H10H
Zone 10- 1 broken swing pipe fitting with a missing rotor.
Zone 18- 7 clogged nozzles and 1 broken lateral.
Zone 19- 6 clogged nozzles
Zone 20- 9 clogged nozzles and 1 broken sprinkler head.
Zone 21- 4 clogged nozzles

Parts used:

28- H10H

8- H10Q

1- 4" rotor / PGP0430

1- 3/4" street elbow / SBE075

1- 6" sprinkler head / PROSONSI

2- 1" coupling 429-010

1- 1" slipfix / NDS118-10

Tags:

Billable Work

Weather Conditions:

Partly cloudy with showers Wed, Jun 3, 2026, 9:54 PM



84°F

72°F

Wind: 9 mph

Humidity: 86%

Total Precip: 0.01"







EXHIBIT 3

[RETURN TO AGENDA](#)



Printed: Jun 4, 2026
30435 Commerce Drive Unit 102, San Antonio, FL 33576
Phone: 844-347-0702
Fax: 813-501-1432

Daily Logs List

Jun 3, 2026

Job: SM1348 Concord Station CDD

Title:

Added By: Soledad Valencia

Log Notes:

Full service

Corte completo en las áreas comunes y el boulevard y spray

Complete cut in the common areas and the boulevard and spray

Weather Conditions:

Partly cloudy with showers Wed, Jun 3, 2026, 5:03 PM



84°F

Wind: 14 mph

73°F

Humidity: 92%

Total Precip: 0.01"





Printed: Jun 4, 2026
30435 Commerce Drive Unit 102, San Antonio, FL 33576
Phone: 844-347-0702
Fax: 813-501-1432

Daily Logs List

May 28, 2026

Job: SM1348 Concord Station CDD

Title:

Added By: Soledad Valencia

Log Notes:

Hoy se terminó la otra parte de boulevard,
También se terminó de trimer y se corte uno de los parques grandes

Today the other part of the boulevard was finished,
The trimming was also finished and one of the big parks was cut

Weather Conditions:

Partly cloudy with showers and scattered storms Thu, May 28, 2026, 5:35 PM



89°F

75°F

Wind: 6 mph
Humidity: 96%
Total Precip: 1.29"





Printed: Jun 4, 2026
30435 Commerce Drive Unit 102, San Antonio, FL 33576
Phone: 844-347-0702
Fax: 813-501-1432

Daily Logs List

May 27, 2026

Job: SM1348 Concord Station CDD

Title:

Added By: Soledad Valencia

Log Notes:

Full servicio

Corte completo

Spray, trimer

Full service

Complete cut

Spray, trimmer

Weather Conditions:

Partly cloudy with showers Wed, May 27, 2026, 5:33 PM



95°F

73°F

Wind: 7 mph

Humidity: 98%

Total Precip: 0.2"





Daily Logs List

May 19, 2026

Job: SM1348 Concord Station CDD

Title:

Added By: Soledad Valencia

Log Notes:

Corte completo en áreas comunes de la sección que faltó ayer y se terminó el servicio también sobre el boulevard que falta ayer

También cortamos las ramas de la entrada de tuckerton

Complete cutting in common areas of the section that was missed yesterday, and the service was also finished on the boulevard that was missed yesterday. We also cut the branches at the Tuckerton entrance.

Weather Conditions:

Hazy Tue, May 19, 2026, 4:02 PM



95°F

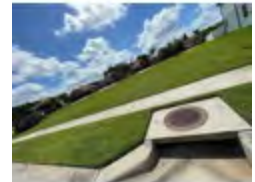
Wind: 8 mph

72°F

Humidity: 91%

Total Precip: 0.01"

Attachments: 11





Printed: Jun 4, 2026
30435 Commerce Drive Unit 102, San Antonio, FL 33576
Phone: 844-347-0702
Fax: 813-501-1432

Daily Logs List

May 18, 2026

Job: SM1348 Concord Station CDD

Title:

Added By: Soledad Valencia

Log Notes:

Corte sobre el boulevard y una secesión de áreas comunes
Spray en el club house y sobre el boulevard

Cut over the boulevard and a section of common areas
Spray in the clubhouse and over the boulevard

Weather Conditions:

Partly cloudy with isolated storms Mon, May 18, 2026, 5:29 PM



95°F

68°F

Wind: 11 mph

Humidity: 97%

Total Precip: 0"





Daily Logs List

May 8, 2026

Job: SM1348 Concord Station CDD

Title:

Added By: Soledad Valencia

Log Notes:

Corte completo sobre el boulevard

Completion on the boulevard full service

Weather Conditions:

Partly cloudy Fri, May 8, 2026, 2:53 PM



94°F

Wind: 10 mph

Humidity: 92%

69°F

Total Precip: 0"

Attachments: 14





Printed: Jun 4, 2026
30435 Commerce Drive Unit 102, San Antonio, FL 33576
Phone: 844-347-0702
Fax: 813-501-1432

Daily Logs List

Apr 30, 2026

Job: SM1348 Concord Station CDD

Title:

Added By: Soledad Valencia

Log Notes:

Full trimmer

Corte en unas áreas nuevas y parte del boulevard donde estaba verde

Full trimmer Cut in some new areas and part of the boulevard where it was green

Weather Conditions:

Partly cloudy Thu, Apr 30, 2026, 3:07 PM



86°F

72°F

Wind: 13 mph

Humidity: 91%

Total Precip: 0"





Printed: Jun 3, 2026
30435 Commerce Drive Unit 102, San Antonio, FL 33576
Phone: 844-347-0702
Fax: 813-501-1432

Daily Logs List

May 29, 2026

Job: SM1348 Concord Station CDD

Title: Pounds

Added By: Jose Ramirez

Log Notes:

Cut and weed eater the pounds

Weather Conditions:

Partly cloudy with showers Fri, May 29, 2026, 4:53 PM



89°F

77°F

Wind: 8 mph

Humidity: 79%

Total Precip: 0.05"

Attachments: 3



EXHIBIT 4

[RETURN TO AGENDA](#)

SEQ	Date Assigned	DELIVERABLE	Responsible	DELIVERABLE DATE	ADDITIONAL INFORMATION	STATUS
1	03.12.2026	ADS Erosion Project	Greg	COMPLETED	Project has been completed	Sent follow-up email to Greg on 03.20.2026 for status . Greg advised on 03.23 that the project is almost complete. As of 04.01 the project is complete and final walk thru is scheduled for the week of the 5th. Project is completed
2	03.12.2026	Site D4 and S3	Greg	COMPLETED	Pond D4 and S3 appear to have erosion issues	Greg is to review before next meeting. Review is scheduled for 03.24 and Greg is hoping to have proposal for meeting . Contract was reported as completed in the April meeting
3	04.14.2026	Sites F1, F2, F5 and W13, 2 and M3	Greg	10.04.2027	Erosion repairs	These are included for the FY 27 remediation project
4	03.12.2026	ADS Erosion - S9	Greg	COMPLETED	Pond S9 needs to be remediated as well	Walk on proposal from Stantec was presented at the March meeting. ADS executed contract on 03.18 and contract sent for Board execution 03.19. Contract executed . Contract reported as completed in the April meeting
5	03.12.2026	Anchor Stone Contract	Kutak	04.12.2026	Kutak & Chairwoman to work on finalizing any amounts due for Anchor Stone	Letter was sent on 03.18 and no response has been received . On hold till additional communication is received from Anchor Stone
6	03.12.2026	HOA Tot lot	Kutak	04.09.2026	Cisternas – the HOA attorney says they are waiting on CDD to finalize the transfer of the tot lot land - the HOA also wants to transfer the small lot in trilby as a package deal and the HOA will put a pergola and a couple of benches - Wagner wants to know why do they want to give it up - Cisternas advises due to size and maintenance . task to Kutak to work with HOA Also take Sedonia - Kyle to reach out to HOA attorney – Kyle TASK	Kyle is awaiting additional communication from the HOA. Continue to agenda for discussion Board gave direction that projects for the tot lot would not exceed \$50,000 in one year. 6.3.26 Update: reached out to counsel again regarding the Tot Lot but haven't received anything back regarding the HOAs position on the second lot.
7	05.14.2026	Bounce House waiver	Kutak/Mark	COMPLETED	Changes to waiver and release for bounce house	Waiver was sent to Mark . Bounce house has been received and ready for event.
8	04.09.2026	Fishing Signage	Kutak	06.11.2026	Bring signage language that matches the adopted policy	
9	01.08.2026	Seal coating clubhouse parking lot and pothole repair	Mark	02.12.2026	This contract was awarded to Weshore Paving	This was given to Mark and Westshore Paving is slated to complete . Project should be completed by end of June
10	01.08.2026	Security cameras update	Mark	COMPLETED	Need to get signatures on contract . Need to get revised contract . Need to get a revised scope	All cameras installed
11	02.12.2026	Irrigation Maintenance Report	Mark	COMPLETED	Mark to compare the Red Tree reports to the Steadfast reports. Loop in litigation after identify these items and determine cost benefit	In progress. Mark advised there was not sufficient backup provided by Red Tree to make a determination
12	02.12.2026	Stronger magnetic clasp with ECS	Mark	In progress	Maybe get several magnets on a door. PC to send Mark a pamphlet	1200-lbs magnets were installed on all gates. ECS needs to attach wires and power up magnetic locks
13	02.12.2026	Signage Repair Efforts	Mark	Ongoing	Straightening of signage in the District	Continued efforts by the team as schedule allows
14	03.12.2026	Pump in Waterford	Mark	04.09.2026	Pump in Waterford has gone down 2x. Mark is looking to see what makes it go off	Pump is currently shut-off due to pond low water level.
15	03.12.2026	Trespass	Mark	COMPLETED	Mark sent an email regarding the trespass - waiting on return from Sheriff	need to have contract for district records
16	05.14.2026	Rust stains on fence	Mark	06.11.2026	Suncoast Rust to remove the rust stains from the fence	Fence has been sprayed several times with rust cleaner. We will power wash as soon as the water restrictions are lifted.
17	04.09.2026	Clean clubhouse floor	Mark	COMPLETED	Get it steamed, Mark to reach out to Rhino Grout to schedule	Completed
18	01.08.2026	Straightening signs	Mark	ONGOING	Juan is on the process of straightening signs. Ongoing Project	In progress
19	02.12.2026	Additional Light - Outdoor Play Area	Mark	03.12.2026	Get proposals for outdoor lights at the playground area	looking into options.
20	02.12.2026	Vision List	Mark/PCT	03.13.2026	Benches at the 2 Tuckerton Fields and lights at the playground. PCT to post to the website ASAP and give FINANCE the revised budget ASAP. Mark to get with ECS about lights on the camera to light up the playground and basketball benches. PCT to move the link to Vision Projects 25/26	The 2026 and 2027 vision plans are incorporated into the FY 27 budget and will be discussed at the workshop meeting on June 2 for discussion

21	01.08.2026	Suncoast Pool Service	PCT	02.12.2026	Get an updated COI from Suncoast Pools for new contract .	Email and text sent 01.08, 01.13 . 01.18, 02.02, 02.05 . No response until 01.18 whereby a text was received "ok" was the response. Item will be slated for discussion of Feb. agenda Received the COI dated Feb. Called agent on 02.20.2026 813-909-0035 Justine and she will send confirmation of prior policy. Left voicemail on 3.03. Emails sent to Justine on 03.12, 03.24, and 03.30. Justine sent the COI for 01.24 - 08.25.25 on 04.06.26. Emails sent asking Justine for the COI from 07.15.25 on 04.06.26 and 04.10.2026. Email sent to Justine asking for the COI from 07.15.25 - 08.15.25 on 04.13.26. She affirmed there was no COI - sent to Kutak for advice
22	01.08.2026	Sales Tax Reimbursement from state	PCT	2.12.26	In progress - PCT to check with State on this	Called on 01.13 and on 02.05.2026 , 850-488-6800, refunds take an average of 90 days or more left vm for refund dept to try to validate potential deliverable date. Spoke to refunds and they advised it still under review and advised where to look on the website . Sent email to Supervisors on 02.10.2026. Mr. Olan 850-717-7147 left vm for 5000365666 on 02.20.2026 Web status on 03.02 says still under audit . Left another vm at 11:49 am on 03.02. On 3.09 web status still under audit . Status on 03.03.17 and 03.24 says still under audit . Web status on 03.30 advised still under audit. Web status on 4.14. advised still under audit. Checked status on 05.29 and still under refund audit
23	01.08.2026	Agenda package	PCT	ONGOING	Landscape maintenance report/ Steadfast Irrigation Reports to be included in agenda package each month. Thus us a carryforward for every month.	Carryforward for every month . Sent reminder email to Steadfast regarding report requirements on 01.18.2026 and on 02.02.2026. Ongoing for every month
24	03.12.2026	MPLC License	PCT	COMPLETED	Discussion of MPLC license - do not pay and cancel the service (PCT Task motion to terminate the agreement license	termination notice sent. MPLC has advised that we are not in the termination period. Received contract from MPLC and it was not a CDD contract. Sent email to Chair to clarify on the contract. Will need to get Kutak involved. MPLC has advised that we cannot terminate for this year. District Counsel says the non CDD contract is very clear on the matter Awaiting final confirmation and direction as to payment based on Counsel observations. 03.24. Need to pay the overdue payment and include termination letter. Amount was paid and termination letter sent again
25	03.12.2026	Site S3 and D4	PCT	COMPLETED	- send this to Greg and have him take a look at the two	Sent email to Greg on 03.20.2026. Please see under Stantec Greg current status
26	05.14.2026	Easement access agreements	Mark/PCT	06.11.2026	Send 2025 to Mark for easement access agreements	Sent easement agreements to Mark on 05.14.2026
27	01.08.2026	Duke Energy - Streetlights	PCT	07.31.2026	Pct to send to Greg Seats at Duke	Greg Seels was sent document on 01.20.2026 and 02.02.2026 , received a delivered receipt from outlook on both items, also requested timeline to deliverable. Spoke to Greg on 02.02 and he advised they have just hired new staff and he will get back to me on deliverable. Emailed Seel and new staff Jaynell on deliverable date on 03.02.2026. Reached out to Jaynell.Oyomire@duke-energy for status on 03.19. Jaynell.Oyomire@duke-energy.com advised in an email dated 3.24 that the project is estimated to be completed 07.31.2026. Reached out to Duke on 05.29 for a status
28	05.14.2026	Hybrid position	PCT/Kutak/Mark	06.11.2026	Need to get job description from Mark to update handbook for June, then ask Kyle if we need a resolution to adopt.	Handbook was updated and will be discussed in the budget workshop to be held on June 2
29	05.14.2026	Easement agreements to Mark for him to review	Mark/Pct		Send easement agreements to Mark so that he can review	PCT sent on 05.14
30	05.14.2026	Budget workshop	PCT	06.02.2026	Schedule budget workshop for FY 27	Scheduled budget workshop for June 2
31	03.12.2026	Aerator under the solar panel	Solitude W33	COMPLETED	Task solitude to check if working	Sent reminder email on 03.20. Solitude responded on 03.20 that the aerators are working
32	03.12.2026	Annuals	Steadfast	04.09.2026	revise the count for annuals-bring back revised proposal to April agenda - break out by location like monument locations and amenity center	Proposal for amenity annuals was executed and sent to District for counter execution / Executed and annuals to be installed by 04.03.2026/ Total amount was provided for the FY 27 budget
33	03.12.2026	Irrigation Repairs	Steadfast	Ongoing	Before and After photos for irrigation repairs. Document which ones are out of compliance. Photo review along with manufacturer warranty terms	Ongoing Project
34	04.08.2026	Summer Event	Mark	06.27.2026	Summer time event will be held on June 27th	Contract was signed with YTE and deposit was sent
35	05.14.2026	Soccer filed nets and structure need repair at Waterford	Mark	07.09.2026		

EXHIBIT 5

[RETURN TO AGENDA](#)

CONCORD STATION COMMUNITY DEVELOPMENT DISTRICT

FISHING RULES

Hours: Dawn to Dusk

- Only “catch and release” fishing is permitted in District owned ponds. Removal of hooks and lures should be done in a manner that gives the fish the best chance of survival.
- Fish shall not be removed.
- Only authorized personnel are allowed to stock District ponds.
- Cast netting, spear fishing or the use of spear guns, bow & arrows, firearms or traps are prohibited.
- Residents and Guests must follow all applicable laws, rules, and regulations, with respect to fishing, which may include obtainment of a valid Florida Fish and Wildlife Conservation Commission (FWWCC) fishing license.
- Do not disturb, approach or feed wildlife.
- No swimming or boating in District ponds.
- All trash and debris must be disposed of in the appropriate receptacles.
- Use of profanity or disruptive behavior will not be tolerated.

USE AT OWN RISK

You may encounter wildlife, alligators, snakes etc.

IN CASE OF AN EMERGENCY CALL 911

EXHIBIT 6

[RETURN TO AGENDA](#)

Concord Station CDD

Clubhouse & Amenities Manager Report

Board Meeting Date: June 11, 2026

1. Operations Summary

- Proposal for Concierge/Maintenance Hybrid full time position.

2. Community Events

- Summer Splash Bash Event (water and foam), (June 27, 2026)
- Oktoberfest/Halloween Event, (October 31, 2026)
- Holiday Event. (December)

3. Resident Concerns / Trends

- Amount of solicitation throughout the neighborhood
- Reckless operations of electric bikes and scooters
- Enforcement of age requirements at the amenities areas

4. Current Project Updates

- Clubhouse Exterior Painting – Completed (\$1659.89)
- Splash Pad Cleaning & Recoating – Completed (\$3117.62)
- Clubhouse Tile Cleaning / Regrouting – Completed (\$2517.70)
- Gym TV Installation 3 – Completed (\$234.00)
- White Fence by Pool equipment – Completed (\$14.57)
- Water fountain at Sunlake/Mentmore intersection pond is down – Completed.
- Monument lights repair (Mentmore/Sunlake and Drexel second entrance) – Completed
- Pool gate has worn out hinge – Completed (Replaced hinges at Splash and Playground gates) (\$131.94)
- Replacing shower curtains –Completed (\$49.98)
- Security Camera Installation – Completed May 4, 2026
- Troubleshooting and repairs to the light poles by sidewalk going to basketball court – (\$52.44)
- Pool floor plaster delamination repair – (\$543.90)
- Bounce house ordered and received – (\$2,791.00)
- Painting of gazebos – (\$743.35)
- Stronger gate magnets for amenities access control – (ECS \$6610) In progress
- Installed four more powerful hand in the restrooms – (\$540)
- Installation of wind breaker nets at tennis court – (\$985.07)
- Replacement of tennis court net ratchet – (\$189.95)
- Replacement of gym floor receptacle covers – (\$199.95)
- Replacement of leaf blower – (\$189.00)
- Replacement of garbage disposal – (\$114.00)
- Replacement of volleyball court poles padding – (\$316.00)
- Refurbishment of first aid kit items – (\$62.36)

6. Upcoming Maintenance & Projects Fiscal year 2026-2027

- Installation of Clubhouse “Under Camera Surveillance” signs
- Replacement/repair of soccer field nets – (\$500)
- Replacement of the net at the volleyball court (ordered/received) – (\$148.99)
- Opening deck drains at pool deck for cleaning, will take several days to open drains and power wash the canals– (\$0)
- Replace plants at Clubhouse entrance – (\$250)
- Courts fencing repairs – (\$1000)
- Clubhouse interior painting, intensive labor to move furniture and equipment around, tape areas, paint, and edge – Starting in June 2026 (\$3000)
- Lights improvements for courts, pool, and playground – (\$3000)
- Pool deck furniture repair or replacement. Furniture will be received in boxes and needs to be assembled. Labor intensive when it comes to manhours – (\$45,000)
- Benches for Tuckerton Field, will require the removal of sod, digging hole for the slab, pounding the area for pouring of concrete, building the frame for the slabs, cutting the rebars for the slabs, tying the rebars together for framing of the slab, turning and pouring 1280lbs of concrete, waiting 9 days for the slab to cure, installation of the benches– (\$3000 for benches, \$1250 for materials)
- Pergola with solar panel by pond W33. Will require the removal of sod, digging hole for the foundation, pounding the area for pouring of concrete, building the frame for the foundation, cutting the rebars for the foundation, tying the rebars together for framing of the foundation, turning and pouring 3,480 lbs. of concrete, waiting 9 days for the slab to cure, building of the frames for the columns (4), turning and pouring the concrete for the columns 2,200 x 4 (8,800) waiting 9 days for the columns to cure, building the frame for the roof, installing jacks for the roof, cutting the rebars for the roof, tying the rebars together for framing of the roof, turning and pouring 5,400 lbs. of concrete, waiting 9 days for the concrete to cure. Painting of the gazebo. Installation of the power panel on the roof of the gazebo. Installation of bench at the gazebo. (\$12,000)
- Sidewalks repair. We will be cutting and repairing sidewalks throughout the community.
- Replacement/upgrading pool equipment
- Replacement/upgrading splash path equipment
- Replacing pool chair lifts
- Performing the normal day to day maintenance requirements, with double coverage at the Amenities areas for front desk and pool monitoring, after school activity, taking care of the cleanup and maintenance of the Clubhouse, playground, pool, and tennis and basketball courts.
- Raking playground rubber mulch to better distribute mulch
- Raking of the volleyball sand to better distribute sand

EXHIBIT 7

[RETURN TO AGENDA](#)



TABLES
48" Round Farmhouse Dining Table
POLYWOOD Color: Slate Grey
SKU: RT248GY

\$519.00

- 10 +



WOVENDALE
Wovendale Dining Arm Chair
POLYWOOD Color: Slate Grey
SKU: CLCDD230GY

\$389.00

- 40 +



TABLES
Round 18" Side Table
POLYWOOD Color: Slate Grey
SKU: RST18GY

\$99.00

- 10 +



NAUTICAL
Nautical Chaise
POLYWOOD Color: Slate Grey
SKU: NAC2280GY

\$329.00



Eligible for White Glove Delivery

Select this premium service at checkout. Scheduled delivery to your outdoor space, including assembly and removal of all packaging.

Estimated Ship Date

7/16 - 7/23
If you order by 3 PM ET 6/3

Subtotal

\$44,770.00

Taxes, discounts and shipping calculated at checkout.

CHECK OUT

EXHIBIT 8

[RETURN TO AGENDA](#)



Pollywood Pool Furniture





i Price valid until: Jun. 10, 2026 at 11:59PM

Quote #: HA100296833094
Created Date: Jun. 03, 2026
Created By: Mark Looknanan
PO/Job Name: Concord Station Pool
Project: ---

Mark Looknanan
(813)679-4353

CONCORD STATION CDD
CLUBHOUSE
18636 MENTMORE BLVD
LAND O LAKES, FL 34638

Items: **130** Total: **\$38470.00**

	Item	How To Get It	Unit Price	Qty	Item Total
1	 <p>POLYWOOD Grant Park Slate Grey Chaise Lounge with Arms Model #GPNCC2280GY Store Sku #1009600768</p>	Ship To Store	\$349.00/item	70	\$24430.00
2	 <p>POLYWOOD La Casa Cafe Slate Grey All-Weather Plastic Outdoor Dining Side Chair Model #TD100GY Store Sku #1000624403</p>	Ship To Store	\$239.00/item	40	\$9560.00
3	 <p>POLYWOOD Slate Grey 38 in. Round Patio Conversation Table Model #RCT38GY Store Sku #1000617672</p>	Ship To Store	\$329.00/item	10	\$3290.00
4	 <p>POLYWOOD 18 in. Sand Round Patio Side Table Model #RST18SA Store Sku #1000612459</p>	Ship To Store	\$119.00/item	10	\$1190.00

Notes and Description:

Subtotal	\$38470.00
Pick Up In Store	FREE
Estimated Delivery*	-
Sales Tax (determined in checkout)	-

Total

\$38470.00

EXHIBIT 9

[RETURN TO AGENDA](#)

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plus FREE Trial Available! Unlock Free Shipping > **earn 3%** Earn 3% Back & Save on Plus >

WebstaurantStore > Cart

Cart

Subtotal **\$39,270.00**

Pay with credit card Visa Visa Disc Amex Mas

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Mon-Thu 8AM-8PM EST
Fri 8AM-6PM EST
Sat 9AM-4PM EST





[Chat Now](#)




[Help Center](#) Your Cart ID: C4XXBK

Enter Coupon Code


Add

ITEM	QTY:	QTY	PRICE	TOTAL
 <p><u>POLYWOOD 18" Slate Gray Round Side Table</u> #633RST18GY - EACH <i>plus</i></p>	Qty:	10		\$99.C
 <p><u>POLYWOOD CDD100GY Chippendale Slate Gray Dining Side Chair</u> #633CDD100GY - EACH</p>	Qty:	40		\$229.C
 <p><u>POLYWOOD 38" Slate Gray Round Conversation Table</u> #633RCT38GY - EACH</p>	Qty:	10		\$329.C
 <p><u>POLYWOOD NCC2280GY Slate Gray Nautical Folding Adjustable Chaise with Arms</u> #633NCC2280GY - EACH</p>	Qty:	70		\$369.C


Recommended Products

- 


POLYWOOD
Vineyard Sand
Adirondack Chair
\$279.00/Each

1
- 


POLYWOOD
Vineyard Slate Gray
Adirondack Chair
\$239.00/Each

1
- 

POLYWOOD
Vineyard Teak
Adirondack Chair
\$279.00/Each

1
- 

POLYWOOD
Vineyard Sand
Dining Side Chair
\$319.00/Each

1
- 

Grosfillex Westport
Taupe Resin
Stackable Outdoor
\$158.00/Each

Sele...

Subtotal

\$39,270.00

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or choose another flexible payment option



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[Start saving with Plus](#)



WebstaurantStore App

It's faster & easier in the app.

[Learn more about our App](#)



As the largest online restaurant supply store, we offer the best selection, best prices, and fast shipping to keep your business functioning at its best.



Services



Resources



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EXHIBIT 10

[RETURN TO AGENDA](#)

OPERATIONAL NEED FOR HYBRID POSITION

- Concord Station amenities operations have expanded since 2024
- Higher amenity usage, weekend activity, in-house projects, and resident expectations
- Goal: improve operational flexibility while maintaining cost control

CURRENT OPERATIONAL STRUCTURE

- Front Desk Operations: One fulltime + 2-part timers
- Maintenance Operations: Maintenance Technician + Clubhouse & Amenities Manager (dual hatting as he also has management responsibilities including vendors, projects, maintenance, resident concerns, and operations oversight)
- Large projects is often limited and takes longer than anticipated due to porter and rapid-response duties

CURRENT OPERATIONAL CHALLENGES

- Increased weekend and summer amenity usage
- After-school gatherings and behavioral issues
- Increase usage of pool during summer period
- Need for visible operational presence during peak periods
- Porter duties and light maintenance compete with larger operational projects

PURPOSE OF THE HYBRID POSITION

- Provide double coverage during weekends and peak usage periods
- Pool monitoring
- Assist with porter duties and rapid-response operational items
- Support light maintenance tasks and preventative maintenance
- Increase flexibility without creating delays in responding to operational needs and or demands

WHY A HYBRID POSITION MAKES SENSE

- One employee performing multiple operational functions
- More cost-effective than separate concierge, porter, and maintenance positions
- Allows management and maintenance staff to focus on larger projects
- Improves visible service levels and resident experience

OPERATIONAL BENEFITS

- Improved cleanliness and responsiveness
- Faster handling of operational concerns
- Faster large projects completion
- Additional support during events and high-traffic periods
- Greater staff flexibility and operational coverage

FINANCIAL & STRATEGIC BENEFITS

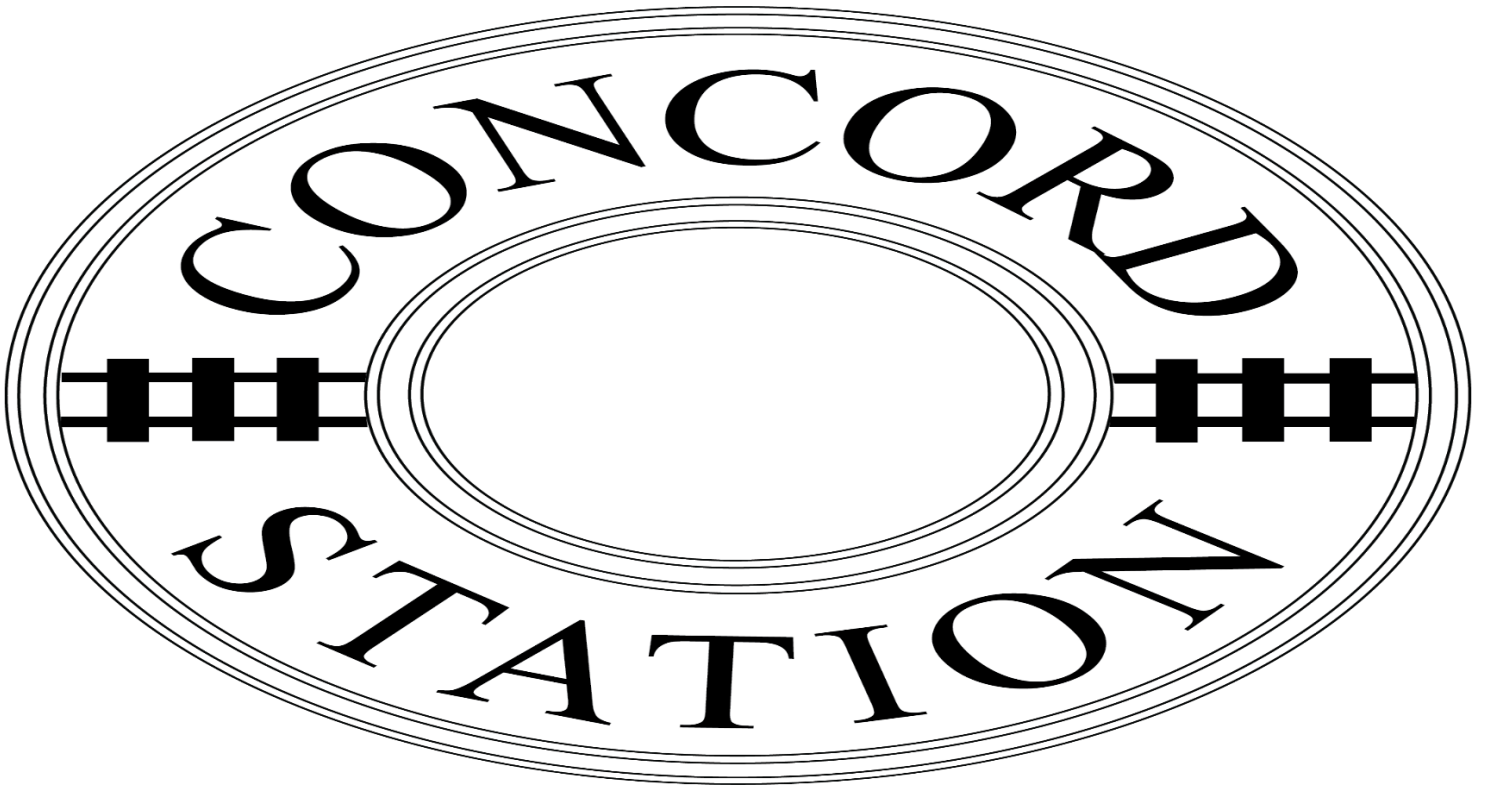
- Supports continued in-house operational savings
- Reduces dependency on outside labor for large projects
- Protects long-term operational efficiency
- Designed as a proactive staffing model rather than reactive hiring

CLOSING

- The goal is not simply to add staff
- The goal is to create operational flexibility, maintain service levels, and continue controlling costs
- Hybrid structure aligns with the District's operational and financial objectives

EXHIBIT 11

[RETURN TO AGENDA](#)



**CONCORD STATION
COMMUNITY DEVELOPMENT DISTRICT**

**EMPLOYEE POLICY
MANUAL**

September 2025

TABLE OF CONTENTS

I. ORGANIZATION OVERVIEW	
A. Relationships between Concord Station CDD, District selected Employee Liaison, Clubhouse and Amenities Manager, the Clubhouse Staff, and Third Party Payroll.....	4
B. Organization Chart.....	
II. MAJOR EMPLOYMENT LAWS	4
A. Americans with Disabilities Act (ADA)	
B. Equal Employment Opportunity (EEO)	
C. Fair Labor Standards Act (FLSA)	
D. Florida Civil Rights Act (FCRA)	
E. Veterans' Preference	
F. Florida Whistle-Blower's Act.....	
III. EMPLOYMENT POLICIES	5
A. New Hires.....	
B. Open Door Policy	
C. Performance Review Policy	
D. Terminations.....	
E. Exit Interview	
IV. COMPENSATION AND BENEFITS	6
A. Compensation for Hours Worked	
B. Raises.....	
C. Benefits	
V. ATTENDANCE AND LEAVE	6
A. Attendance	
B. Work Schedules	
C. Employee Attendance Records	
D. Paid Time Off	
E. Holidays.....	
VI. GENERAL INFORMATION	7
A. Personal Appearance/Dress Code	
B. Smoking Policy.....	
C. Safe Use of Cellular Phones	
D. Personal Property	
E. District Property.....	
F. Jury/Civic Duty	
G. Severe Weather Conditions	
H. Solicitations/Distributions.....	
VII. EMPLOYEE RELATIONS	8
A. Drug-Free Workplace.....	
B. Harassment.....	

LIST OF APPENDICES

- APPENDIX - 1: RECEIPT ACKNOWLEDGMENT**
- APPENDIX - 2: CONCORD STATION CDD AT WILL EMPLOYMENT AGREEMENT**
- APPENDIX – 3: CONCORD STATION CDD ORGANIZATION CHART**
- APPENDIX - 4: JOB DESCRIPTIONS**
- APPENDIX - 5: CONCORD STATION CDD EMPLOYEE EVALUATION FORM**
- APPENDIX - 6: CONCORD STATION CDD TERMINATION FORM**
- APPENDIX - 7: PTO/TO REQUEST FORM**
- APPENDIX - 8: CONCORD STATION CDD WARNING FORM**

I. ORGANIZATION OVERVIEW

A. Relationships between Concord Station CDD Board of Supervisors, the District Employee Liaison, Clubhouse and Amenities Manager, Clubhouse Staff, and Third Party Payroll Company.

Concord Station Community Development District (CSCDD or “District”) is a special-purpose local government established under Chapter 190, Florida Statutes, to manage, operate, and maintain the works of the District for the benefit of its residents.

The District is governed by a Board of Supervisors authorized to exercise the powers granted by law (§190.006, Fla. Stat.). The Board contracts with a District Manager to oversee administrative and financial operations (§190.007(1), Fla. Stat.). The District Manager has no supervisory authority over Concord Station CDD directly hired employees.

The Board has designated an Employee Liaison for employees directly hired by the District.

The Clubhouse & Amenities Manager (CAM) directs day-to-day operations and supervises clubhouse and amenities staff and serves as the first point of contact for employment-related questions. The CAM coordinates employee related matters with the District Employee Liaison.

The District, through the Employee Liaison, maintains a co-employment relationship with a Third Party Payroll Company for payroll processing and workers’ compensation coverage/claims handling.

New hires shall acknowledge receipt of this handbook (Appendix 1) and sign an at-will employment agreement (Appendix 2).

B. Organization Chart

See Appendix 3 for the CSCDD Organization Chart.

C. Job Descriptions

See Appendix 4 for job descriptions.

II. MAJOR EMPLOYMENT LAWS

A. Americans with Disabilities Act (ADA)

The ADA prohibits discrimination against qualified individuals with disabilities and requires reasonable accommodation absent undue hardship. Questions should be directed to the District Manager.

B. Equal Employment Opportunity (EEO)

The District provides equal opportunity in recruitment, appointment, training, promotion, compensation, retention, discipline, and separation without regard to protected characteristics, consistent with federal and Florida law. Employees who believe they have been discriminated against may contact the District Manager and the Florida Commission on Human Relations (FCHR).

C. Fair Labor Standards Act (FLSA)

Non-exempt employees are paid at least minimum wage and receive overtime at one-and-one-half times their regular rate for hours worked over 40 in a workweek. Exempt employees are not overtime-eligible. Employees who are unsure of their classification should speak with the CAM.

D. Florida Civil Rights Act (FCRA)

The FCRA promotes fair treatment and equal opportunity. For more information, contact the FCHR.

E. Veterans' Preference

The District follows Chapter 295, Florida Statutes, providing veterans' preference in employment, retention, and promotion for eligible individuals.

F. Florida Public Whistle-Blower's Act

Employees are protected from retaliation for disclosing, in good faith, certain violations or abuses to an appropriate agency. Concerns may be reported to the CAM, Employee Liaison, District Manager, or appropriate authority.

III. EMPLOYMENT POLICIES

A. New Hires

Florida Law requires that all new employees shall have employment verification through E-Verify. The District, with the assistance of the Third Party Payroll Company, hires only individuals authorized to work in the United States. New employees must provide required documentation to complete the I-9 Form within three (3) business days of employment. Employees with work authorization that expires must provide updated documentation prior to expiration.

B. Open Door Policy

Employees are encouraged to raise questions or concerns with the CAM. If the concern involves the CAM, contact the Employee Liaison. The District will review concerns fairly, maintain confidentiality to the extent possible, and address complaints as necessary and within the bounds of the law.

C. Performance Review Policy

Performance reviews clarify responsibilities, evaluate performance, identify development needs, and inform compensation decisions. Performance reviews will be scheduled and conducted by the Clubhouse and Amenities Manager using Appendix - 5.

D. Terminations

Employment may end by resignation, probationary release, layoff, retirement, or discharge. Employees are encouraged to provide two (2) weeks' written notice for resignations. The District may discharge employment with or without cause, consistent with applicable law. Pay in lieu of unused approved PTO may be provided as required by law. Appendix – 6 will be used to document termination.

E. Exit Interview

Departing employees are encouraged to complete an exit interview.

IV. COMPENSATION AND BENEFITS

A. Compensation for Hours Worked

Starting wages are competitive and commensurate with experience and job scope as established in hiring documentation and job offer letters.

B. Raises

All positions are subject to a 90-day probationary period; a wage adjustment within the Board-approved range may be granted after the probationary period at the CAM's discretion. Annual and longevity/performance increases are at the discretion and approval of the Board of Supervisors.

C. Benefits

Eligible salaried employees may receive health, dental, vision, 401(k), and ancillary benefits per prescribed on the job offer letter. The District contributes 50% of the lowest employee-only health insurance premium if employees elect to receive health insurance through employment. Contact the CAM or Employee Liaison for details.

V. ATTENDANCE AND LEAVE

A. Attendance

Employees are expected to work assigned schedules. Planned absences should be requested in advance. Unapproved absences may result in leave without pay and/or discipline, up to and including discharge.

B. Work Schedules

Standard clubhouse hours are Monday–Thursday 10:00 a.m.–7:00 p.m.; Friday–Saturday 10:00 a.m.–9:00 p.m.; Sunday 10:00 a.m.–6:00 p.m. The Maintenance Technician's standard schedule is Monday–Friday 8:00 a.m.–4:00 p.m. Seasonal adjustments may occur. Salaried positions typically work 40 hours per week; part-time roles are capped at 29 hours per week. Concierge staff rotate weekend coverage.

Employees working an eight (8) hour shift generally receive two 15-minute paid rest breaks and one 30-minute meal break, scheduled with the CAM or Concierge Supervisor. Breaks may not

be combined or used to offset late arrival or early departure. Employees must notify the CAM/Concierge Supervisor when leaving the premises during working time.

In compliance with the PUMP Act for Nursing Mothers, nursing mothers will be provided with a private, non-bathroom space in which to express breast milk. Employees are permitted to use their two 15-minute paid rest break period and meal break for this purpose, though additional unpaid break time may be granted based on need. Employees intending to make use of this policy should inform the CAM in advance so that the space can be designated and availability ensured.

C. Employee Attendance Records

The CAM, assisted by the Front Desk Supervisor, records and maintains time and attendance records for all staff.

D. Paid Time Off for Salaried Positions

PTO covers sick, personal, and vacation time. Requests for personal time off should be submitted at least two (2) weeks in advance, and requests for vacation leave should be submitted at least one (1) month in advance, using the PTO Request Form (Appendix 7). Requests for weekend PTO (Friday through Monday) require prior approval from the Clubhouse & Amenities Manager and will be granted based on operational and staffing needs.

Accrual	Schedule:
•After probation through Year 1:	10 days/year
•Years 2–5:	12 days/year
• After Year 5:	15 days/year

PTO may be banked and used in advance within the employment year. Unused PTO carries over year-to-year. No more than twelve (12) consecutive business days may be taken at once (excluding weekends if not normally scheduled) unless specifically approved by the CAM. Unauthorized absences may lead to leave without pay and discipline. In emergencies, notify the CAM as soon as practicable.

E. Holidays

Closed Holidays: New Year’s Day (January 1), Easter Sunday, Thanksgiving Day (fourth Thursday in November), Christmas Day (December 25).

Early-Close at 5:00pm (Floating) Holidays: Valentine’s Day (February 14), Mother’s Day (second Sunday in May), Memorial Day (last Monday in May), Father’s Day (second Sunday in June), Independence Day (July 4), Labor Day (first Monday in September), Christmas Eve (December 24), New Year’s Eve (December 31).

VI. GENERAL INFORMATION

A. Personal Appearance/Dress Code

Employees must present a neat, professional appearance appropriate for public contact. District-issued shirts (if provided) should be worn with jeans, solid cargo pants, or solid shorts. Camouflage, sweatpants, or sweatshirts are not permitted (except as needed for warmth during cold weather). When uniforms are unavailable, business formal or business casual attire is required.

B. Smoking Policy

Smoking or vaping is not permitted in any interior or exterior amenities areas.

C. Safe Use of Cellular Phones and use of CDD phone

Do not use a mobile device while driving. Pull over to a safe location before calling or texting. Personal or non-work use of phones during working hours should be limited; abuse may result in discipline.

D. Personal Property

The District is not responsible for loss or theft of personal property or valuables. Keep such property secure. If you believe that something has been stolen from you, please report it to appropriate law enforcement entities and inform the CAM so that we can retain any security footage in our possession.

E. District Property

District property and systems are for work-related purposes only. Report loss or damage promptly to the CAM.

F. Jury/Civic Duty

Notify the CAM promptly if subpoenaed for jury duty or as a witness and provide a copy of the subpoena or court order. Employees dismissed from jury duty prior to noon should return to work for the remainder of the day unless otherwise approved. If not returning, submit a PTO Request Form so time can be charged appropriately.

G. Severe Weather Conditions

Use sound judgment when traveling during inclement weather and communicate any delays to the CAM as soon as possible. If severe weather occurs during working hours, follow CAM instructions and shelter in designated safe areas until conditions improve.

H. Solicitations/Distributions

Solicitation or distribution of literature is not permitted during working time or in working areas. Violations may result in discipline, up to and including discharge.

I. Training and Development Policy

New hires receive role-specific onboarding. Cross-training is encouraged to ensure coverage during absences. Ongoing training may include safety, customer service, irrigation systems, pool readings, access control, and reservations management.

J. Resident Interaction Protocol

Operational directives to staff come from the CAM; residents should not direct staff duties. Document resident complaints or requests in the designated log and follow the chain of command. Treat all residents and guests with courtesy and professionalism; escalate hostile interactions to the CAM.

K. Social Media and Public Communication Policy

Refer media or public inquiries to the CAM. Employees may not speak on behalf of the District without written authorization from the Board of Supervisors.

VII. EMPLOYEE RELATIONS

A. Drug-Free Workplace

The District acknowledges that drug use has serious adverse effects in the workplace resulting in lost productivity and poses a threat to public health and safety. Maintaining a healthy and productive workforce with safe working conditions free from the effects of drugs decreases the occurrence of injuries on the job, absenteeism, and theft, and promotes employee morale.

The Drug-Free Workplace Act promotes the goal of drug-free workplaces within government through fair and reasonable drug-testing methods for the protection of public employees and employers.

Section 112.0455, Florida Statutes, identifies and defines the types of authorized drug testing: job applicant testing, routine fitness for duty testing, follow-up testing, random testing, and reasonable suspicion drug testing. Random testing and job applicant testing are currently conducted only under separate, specific legislative authorization. "Reasonable suspicion drug testing" means drug testing based on a belief that an employee is using or has used drugs in violation of the employer's policy drawn from specific objective facts and reasonable inferences drawn from those facts considering experience. A job applicant is defined in section 112.0455, Florida Statutes, as "a person who has applied for a position with an employer and has been offered employment conditioned upon successfully passing a drug test." To learn more about the other types of drug testing, review [section 112.0455](#), Florida Statutes.

All employees are expected to adhere to the District's standards of conduct concerning the possession and/or use of drugs or alcohol while on duty or while in or on District property. Violations of this policy will result in disciplinary action, up to and including discharge.

B. Harassment

The District has a strict policy against discrimination and harassment in the workplace. It is expected that all employees will interact fairly and honestly with one another to ensure that the work environment is free of intimidation and harassment.

The District is committed to providing all job applicants and employees with an environment free of discrimination and unlawful harassment. Actions, words, jokes, or remarks based on an individual's sex, race, ethnicity, age, religion, physical impairment, or any other legally protected characteristic will not be tolerated. This policy also prohibits harassment in any form, including verbal, physical, and visual harassment.

Unwelcome sexual conduct, such as sexual advances, requests for sexual favors, or other verbal or physical conduct of a sexual nature when it is made as a term or condition of employment or, unwelcome sexual conduct, which creates an intimidating, hostile, or offensive work environment will not be tolerated.

Any employee who believes a co-worker, member of management, or agent of the District has unlawfully harassed him/her should promptly report the matter to the Clubhouse and Amenities Manager, or if against the Manager, then the report will be made to the District's Employee Liaison. Every employee can raise concerns and make reports without fear of reprisal.

The District will make every effort to ensure that complaints of harassment are resolved promptly and effectively. All actions taken to resolve complaints of harassment through investigations should be conducted confidentially to the extent possible.

Similar actions of harassment directed towards residents, patrons, and/or visitors of the District by employees are also prohibited and will not be tolerated. Employees are expected to be courteous and respectful of residents, patrons, and visitors at all times. Any reports regarding such behavior will be promptly investigated.

Any employee, after appropriate investigation, who is found to have engaged in the harassment of an employee, resident, patron, or visitor, will be subject to disciplinary actions, up to and including discharge, with or without warning per Appendix 6 and 8.

APPENDIX – 1

ACKNOWLEDGMENT OF RECEIPT

I acknowledge receipt of the Concord Station Community Development District Employee Handbook. I accept my responsibility to read and understand this handbook, including the District's policy on discipline and standards of conduct. I understand the topics discussed in this handbook represent the general policies of the District and that the District may impose additional requirements, depending upon the nature of my position.

Employee Name: _____
(Please print)

Employee Signature

Date

APPENDIX – 2

CONCORD STATION CDD AT WILL EMPLOYMENT AGREEMENT

Employment with the Concord Station Community Development District (“District”) is at will. This means that neither the employee nor the District has entered into a contract guaranteeing employment for any specific length of time. Either party may terminate the employment relationship at any time, with or without notice, and with or without cause, subject only to applicable law.

Nothing in this Employee Policy Manual, any other District policy, guideline, practice, or statement—whether oral or written—creates an express or implied contract of employment or alters the at-will status of the employment relationship. The policies and procedures described herein are for informational and administrative purposes only and may be modified, amended, or discontinued by the District at its sole discretion.

Exceptions:

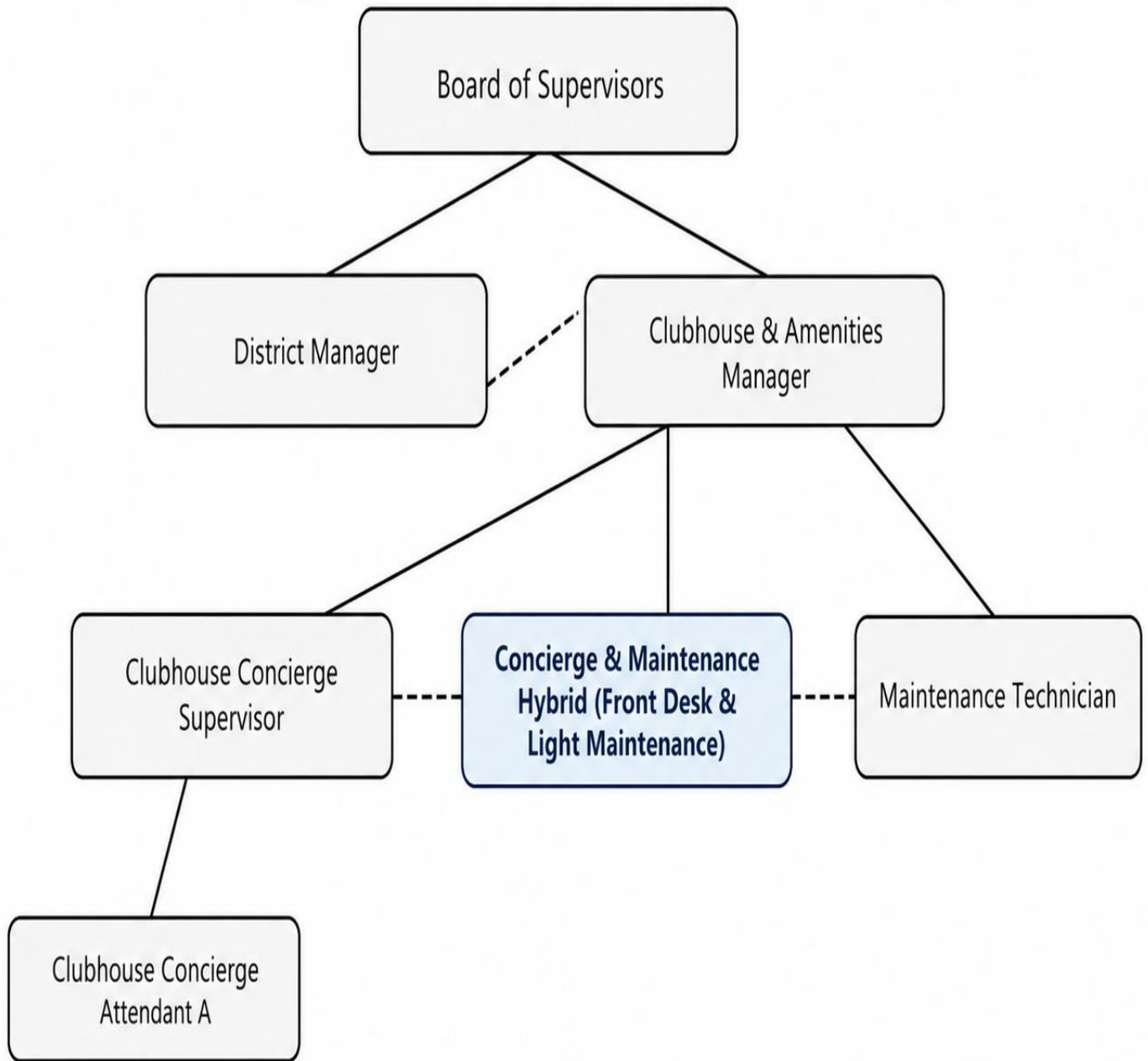
The at-will employment relationship may be modified only by a written agreement signed by both the employee and the Board of Supervisors or their authorized designee. This policy does not apply where a valid collective-bargaining agreement or specific written employment contract provides otherwise.

Legal Protections:

Nothing in this policy affects or limits employees’ rights under federal or state laws prohibiting unlawful discrimination or retaliation. Employees are protected from termination or other adverse employment actions based on race, color, religion, sex, national origin, age, disability, marital status, veteran status, or any other classification protected under applicable federal, state, or local law.

Employee name **Signature** **Date**

CSCDD Organization Chart - Appendix 3 (Updated)



----- Dashed line indicates liaison/coordination (no direct supervision).

CSCDD Clubhouse and Amenities Manager Job Description

Position Summary – Clubhouse & Amenities Manager

- The Clubhouse & Amenities Manager is responsible for the overall management, operation, and maintenance of the Concord Station Community Development District's (CSCDD) clubhouse and amenities facilities, ensuring they are operated in a safe, professional, and welcoming manner for residents and guests.
- This position provides direct supervision and leadership to all clubhouse and amenities staff, including the Concierge Supervisor, Concierge Attendants, and Maintenance Technician. The Manager is accountable for daily operations, facility readiness, vendor coordination, resident relations, budget tracking, and compliance with District policies and Board directives.
- The Clubhouse & Amenities Manager works under the general direction of the Board of Supervisors and in coordination with the District Manager on administrative and financial matters. The position requires independent judgment, hands-on facility oversight, and the ability to balance administrative duties with field supervision to ensure all amenities—including the clubhouse, fitness center, pool, tennis and basketball courts, playgrounds, and common areas—are maintained to the highest standards of quality, safety, and resident satisfaction.

Responsibilities and requirements include (but not limited):

- Build and manage relationships with residents, guests, and vendors
- Represent the Concord Station CDD professionally in appearance and conduct
- Planning and managing day-to-day operations
- Planning and managing community events
- Hiring and training new staff
- Performance monitoring and evaluations
- Monitoring existing projects
- Managing Bi-weekly Payroll and Benefits Packages
- Manage budget and coordinate materials to ensure ongoing operations
- Analyzing workload
- Planning, attending and after CDD Board of Supervisors meetings: arranging for maintenance & repair of all Clubhouse equipment and systems to minimize downtime
- Ongoing cross-training to be proficient in all tasks to fill-in for absent employees as needed
- General administrative duties to ensure employees are working effectively and efficiently
- Managing and controlling the residents/patrons amenities areas Access Control System
- Administrating the Clubhouse Reservation System
- Engaging with Vendors and Contractors to ensure work is being performed per contract and expectations
- Required 24/7 availability in case of emergencies

APPENDIX-4 (CONT.)

Reporting Structure

- Reports To: Board of Supervisors
- Coordinates With: District Manager, Employee Liaison, Clubhouse Concierge Supervisor, and other staff as needed
- Supervises: Clubhouse Concierge Supervisor, Concierge Attendants, and Maintenance Technician

APPENDIX-4 (CONT.)

CSCDD Clubhouse Concierge Supervisor Job Description

Position Summary – Clubhouse Concierge Supervisor

- The Clubhouse Concierge Supervisor oversees the daily front-desk and resident-service operations of the Concord Station Community Development District (CSCDD) clubhouse and amenities facilities. This position ensures that residents and guests receive courteous, professional assistance and that the clubhouse is maintained as a welcoming, orderly, and safe environment.
- Working under the direct supervision of the Clubhouse & Amenities Manager, the Concierge Supervisor provides leadership and guidance to the Concierge Attendant team, ensuring consistent performance, adherence to District policies, and high standards of customer service. The Supervisor assists with scheduling, staff training, event coordination, and communication between the front desk, residents, vendors, and management.
- The role also involves monitoring facility usage, enforcing rules and reservation procedures, maintaining records of resident inquiries and incidents, and assisting with special events and community programs. The Clubhouse Concierge Supervisor acts as the primary point of contact during assigned shifts and serves as the on-site lead when the Clubhouse & Amenities Manager is unavailable.

Responsibilities and requirements include (but not limited):

- Represent the Concord Station CDD professionally in appearance and conduct
- Assist in planning and managing community events
- Build and manage relationships with residents, guests, and vendors
- Assist in keeping the Clubhouse clean, orderly, and maintained
- Assist Clubhouse Manager in management duties
- Complete and maintain all necessary reports as directed by Clubhouse Manager
- Participate in meetings and stay current on industry trends
- Support and mentor team members as needed
- Read, understand, and abide with written Concord Station CDD Policies & Procedures

Reporting Structure:

- Reports To: Clubhouse & Amenities Manager
- Coordinates With: Maintenance Technician and other staff as needed
- Supervises: Concierge Attendants

APPENDIX-4 (CONT.)

CSCDD Front Desk Concierge Job Description

Responsibilities and requirements include (but not limited):

- Represent the Concord Station CDD professionally in appearance and conduct
- Assist in planning and managing community events
- Build and manage relationships with residents, guests, and vendors
- Assist in keeping the Clubhouse clean, orderly, and maintained
- Assist the Clubhouse Concierge Supervisor with administrative duties
- Read, understand, and abide with written Concord Station CDD Policies & Procedures
-

Reporting Structure

- Reports To: Clubhouse & Amenities Manager and Clubhouse Concierge Supervisor
- Coordinates With: Clubhouse Concierge Supervisor and other staff as needed
- Supervises: None

APPENDIX-4 (CONT.)

CSCDD Maintenance Technician Job Description

Position Summary

- The Maintenance Technician supports the operation, upkeep, and safety of all Concord Station Community Development District facilities, including the Clubhouse, pool areas, playgrounds, tennis and basketball courts, irrigation systems, lighting, and common grounds. This position works under the direct supervision of the Clubhouse & Amenities Manager and plays a vital role in ensuring that the community's amenities are maintained to the highest standards of cleanliness, functionality, and appearance.

Responsibilities

- Perform routine inspections, maintenance, and repairs of District facilities, systems, and equipment, including lighting, plumbing, electrical, irrigation, and HVAC components.
- Conduct preventive maintenance and report potential safety or operational issues to the Clubhouse & Amenities Manager.
- Assist in the upkeep of amenities areas including playgrounds, sports courts, picnic areas, signage, and fencing.
- Support set-up and breakdown for community events and programs.
- Maintain accurate maintenance logs, inspection checklists, and service reports.
- Monitor vendor work on-site to ensure compliance with District safety and quality standards.
- Respond promptly to emergency maintenance situations and perform after-hours work when required.
- Operate light equipment (pressure washers, blowers, trimmers, etc.) safely and efficiently.
- Follow all District safety and conduct policies, ensuring that all work is performed in a professional, courteous, and resident-friendly manner.

Reporting Structure

- Reports To: Clubhouse & Amenities Manager
- Coordinates With: Clubhouse Concierge Supervisor and other staff as needed
- Supervises: None

APPENDIX – 4 (CONT.)

CSCDD Concierge and Maintenance (Hybrid Position) Job Description

Position Summary

- The Concierge & Maintenance Technician is a hybrid role responsible for delivering excellent customer service at the clubhouse front desk while also performing light maintenance and upkeep tasks throughout the community amenities.
- This position ensures a clean, safe, and welcoming environment for residents and guests while supporting daily operations of the facility.
- This hybrid role is designed to maximize staffing efficiency, reduce operational costs, and maintain high service and facility standards by combining front desk coverage with routine maintenance support.

Concierge / Front Desk Duties:

- Greet residents and guests in a professional and welcoming manner
- Assist with amenity reservations, access control, and general inquiries
- Monitor clubhouse and amenity areas to ensure proper usage and compliance with community policies
- Support community events and activities as needed
- Perform basic administrative tasks (email, scheduling, reports)
- Maintain a clean, organized, and presentable front desk and clubhouse environment

Maintenance & Grounds Duties (Light Maintenance):

- Perform light maintenance tasks including painting, minor repairs, and general upkeep
- Conduct routine property trash collection and disposal across amenity areas
- Assist with inspection and upkeep of clubhouse, pool, playground, courts, and common areas
- Report maintenance issues and assist in completing work orders in a timely manner
- Maintain tools, supplies, and inventory for routine maintenance tasks
- Support cleanliness and overall appearance of all facilities and grounds

Responsibilities and requirements include (but not limited):

- Represent the Concord Station CDD professionally in appearance and conduct
- Assist in planning and managing community events
- Build and manage relationships with residents, guests, and vendors
- Assist in keeping the Clubhouse clean, orderly, and maintained
- Assist the Clubhouse and Amenities Manager with administrative duties
- Read, understand, and abide with written Concord Station CDD Policies & Procedures
- Assist in the upkeep of amenities areas including playgrounds, sports courts, picnic areas, signage, and fencing.
- Support set-up and breakdown for community events and programs.

- Operate light equipment (pressure washers, blowers, trimmers, etc.) safely and efficiently.
- Follow all District safety and conduct policies, ensuring that all work is performed in a professional, courteous, and resident-friendly manner.

Reporting Structure

- Reports To: Clubhouse & Amenities Manager
- Coordinates With: Clubhouse Concierge Supervisor, Maintenance Technician, and other staff as needed
- Supervises: None

APPENDIX- 5

EMPLOYEE EVALUATION

Employee Name: _____

Date: _____

Job Title: _____

Manager: _____

Anniversary Date: _____

Department: _____

Year Hired: _____

Hourly Rate: _____

Raise Approved: Yes No

New Hourly Rate: _____

BEHAVIOR	ASSESMENT				COMMENTS
	Role Model Outstanding	Highly Effective	Effective	Needs Improvement	
Adaptability					
Communication					
Customer Service					
Interpersonal Skills					
Judgment					
Personal Account- Ability/Ownership					
JOB PERFORMANCE					
Quality of Work					
Quantity of Work					
Job Knowledge					
Dependability					
Initiative					
Organizational Skills					
ATTENDANCE					
Absences					
Tardiness					

Overall Rating (Check One):

Outstanding

On-Target Performance

Strong Performance

Action Needed

Employee Signature: _____ Supervisor Signature: _____

CONCORD STATION CDD EMPLOYEE TERMINATION

Name of Employee: _____

Termination Effective Date: _____

Reg. Hours to be paid on final check: _____

Vacation Hours to be paid: _____

Supervisor Name: _____

Reason for Termination:

Voluntary Resignation (check one)

Involuntary Termination (check one)

- | | |
|--|---|
| <input type="checkbox"/> Secured better position | <input type="checkbox"/> Absenteeism or Tardiness |
| <input type="checkbox"/> Dissatisfied (type of work) | <input type="checkbox"/> Failure to Meet Performance Expectations |
| <input type="checkbox"/> Dissatisfied (salary) | <input type="checkbox"/> Insubordination |
| <input type="checkbox"/> Dissatisfied (supervisor) | <input type="checkbox"/> Not qualified for the position |
| <input type="checkbox"/> Dissatisfied (working conditions) | <input type="checkbox"/> Gross Misconduct |
| <input type="checkbox"/> Generally dissatisfied | <input type="checkbox"/> Dishonesty or Theft |
| <input type="checkbox"/> Retirement | <input type="checkbox"/> Job abandonment |
| <input type="checkbox"/> Returned to school | <input type="checkbox"/> Death |
| <input type="checkbox"/> Moving out of area | <input type="checkbox"/> Other |
| <input type="checkbox"/> Family or personal circumstances | |
| <input type="checkbox"/> In Lieu of Discharge | |
| <input type="checkbox"/> No Reason Given | |

Lay Off (check one)

- | | |
|---------------------------------------|---|
| <input type="checkbox"/> Lack of Work | <input type="checkbox"/> Job Eliminated |
|---------------------------------------|---|

Reason for leaving (Supervisor's statement) _____

Eligible for Re-hire? Yes No

If no, Explain: _____

Supervisor Signature

Date

APPENDIX – 7

**CSCDD
Paid Time Off (PTO)
Request Form**

Please submit this form for approval at least two weeks in advance of your preferred PTO dates.

Date: _____

Employee Name: _____

Title: _____

Department: _____

Remaining Banked PTO Days: _____

PTO Dates Requested: ____/____/____ through ____/____/____

Returning: ____/____/____

Total Number of Days Requested: _____

of Employee Date _____ Signature

Approval:

Clubhouse and Amenities Manager Date _____

APPENDIX – 8

EMPLOYEE WARNING REPORT

-CONFIDENTIAL-

Name: _____ SSN: _____

Client Company Name: _____ Violation Date: _____

Violation			
<input type="checkbox"/> Alcohol/Drug Abuse	<input type="checkbox"/> Attendance	<input type="checkbox"/> Attitude	<input type="checkbox"/> Carelessness
<input type="checkbox"/> Conduct	<input type="checkbox"/> Fighting	<input type="checkbox"/> Insubordination	<input type="checkbox"/> Personal Work
<input type="checkbox"/> Quality of Work	<input type="checkbox"/> Safety	<input type="checkbox"/> Tardiness	<input type="checkbox"/> Work Rules
<input type="checkbox"/> Other:			

Company Statement: _____

(Use additional sheets if necessary)

Employee Statement:

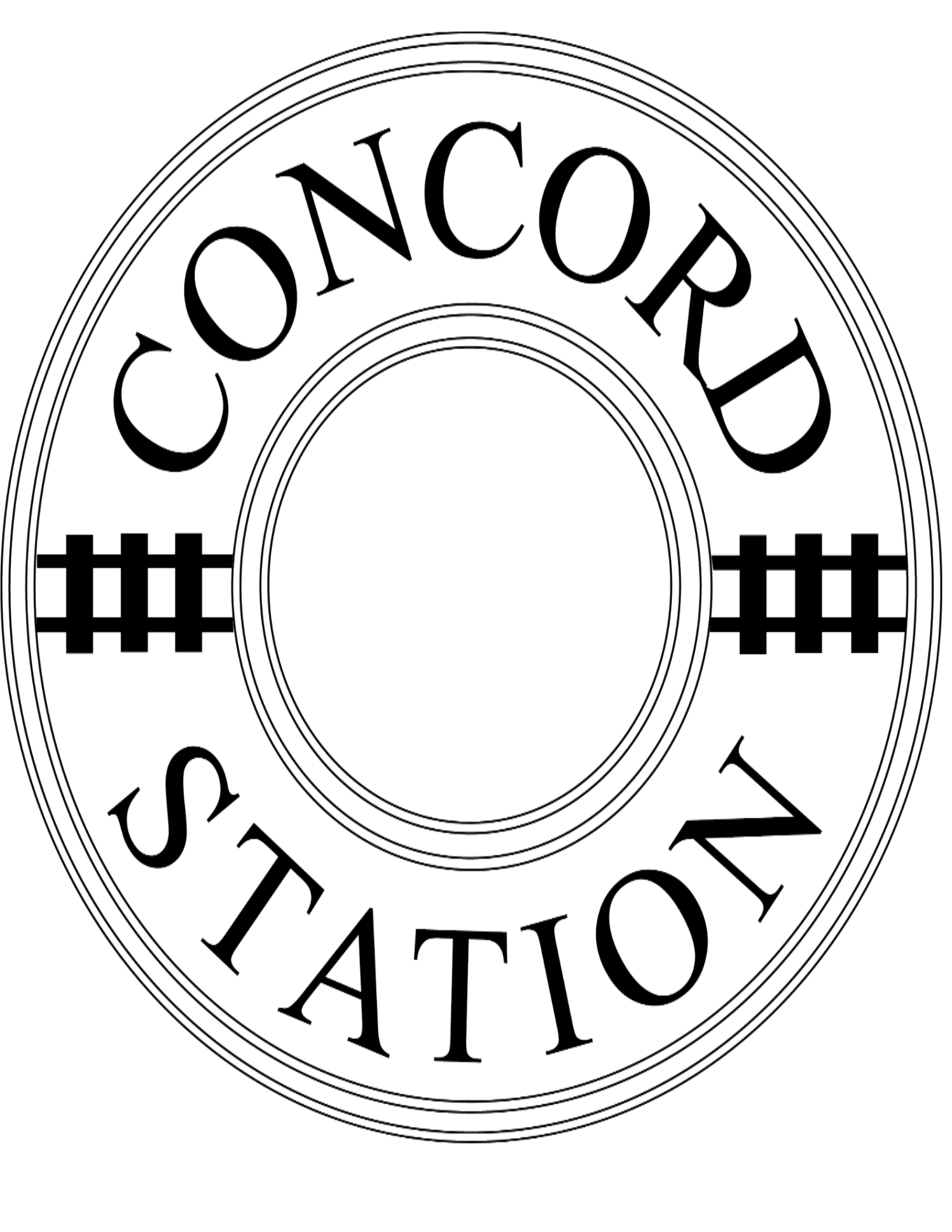
- I agree with the company statement.
- I do not agree with the company statement.

Comments: _____

(Use additional sheets if necessary)

Employee Signature: _____ Date: _____
(Indicates receipt of written warning)

Supervisor Signature: _____ Date: _____



CONCORD



STATION

EXHIBIT 12

[RETURN TO AGENDA](#)

Concord Station

Personnel - Option A
Status Quo

Concierge Supervisor - FT	\$	66,227.54
Maintenance - FT	\$	84,104.82
General Manager - FT	\$	110,807.51
Part Time Concierge	\$	24,165.43
Part Time Concierge	\$	24,165.43
Payroll Billing	\$	2,496.00
TOTAL	\$	311,966.73

Concierge Supervisor	Hernandez	Maintenance	Gonzalez	General Manager	Lookanan
Base Hourly Rate	24.08	Base Hourly Rate	30.29	Base Hourly Rate	39.66
Hours per Year	2080	Hours per Year	2080	Hours per Year	2080
FICA (%)	7.65	FICA (%)	7.65	FICA (%)	7.65
FUTA (%)	0.6	FUTA (%)	0.6	FUTA (%)	0.6
SUTA (%)	2.7	SUTA (%)	2.7	SUTA (%)	2.7
Workers Comp (%)	0.1148	Workers Comp (%)	2.8054	Workers Comp (%)	2.8054
Health Insurance (\$/year)	\$ 4,200.00	Health Insurance (\$/year)	\$ 4,200.00	Health Insurance (\$/year)	\$ 4,200.00
PTO Days (Vacation/Holidays)	12	PTO Days (Vacation/Holidays)	10	PTO Days (Vacation/Holidays)	10
Admin Fee (%)	3	Admin Fee (%)	3	Admin Fee (%)	3
PTO Hours	96	PTO Hours	80	PTO Hours	80
Effective Work Hours	1984	Effective Work Hours	2000	Effective Work Hours	2000
Base Annual Pay	\$ 50,086.40	Base Annual Pay	\$ 63,003.20	Base Annual Pay	\$ 82,492.80
FICA Cost	\$ 3,831.61	FICA Cost	\$ 4,819.74	FICA Cost	\$ 6,310.70
FUTA Cost	\$ 300.52	FUTA Cost	\$ 378.02	FUTA Cost	\$ 494.96
SUTA Cost	\$ 1,352.33	SUTA Cost	\$ 1,701.09	SUTA Cost	\$ 2,227.31
Workers Comp Cost	\$ 57.50	Workers Comp Cost	\$ 1,767.49	Workers Comp Cost	\$ 2,314.25
Admin Cost - Payroll Process	\$ 1,502.59	Admin Cost - Payroll Process	\$ 1,890.10	Admin Cost - Payroll Process	\$ 2,474.78
Total Burden Cost	\$ 11,244.55	Total Burden Cost	\$ 14,756.44	Total Burden Cost	\$ 18,022.00
Total Annual Cost	\$ 61,330.95	Total Annual Cost	\$ 77,759.64	Total Annual Cost	\$ 100,514.80
Fully Burdened Hourly Rate	\$ 30.91	Fully Burdened Hourly Rate	\$ 38.88	Fully Burdened Hourly Rate	\$ 50.26
Increase (%)	3	Increase (%)	4	Increase (%)	6
New Hourly Rate w/ Increase	31.84016157	New Hourly Rate w/ Increase	40.43501185	New Hourly Rate w/ Increase	53.27284326
New Annual Amount	\$ 66,227.54	New Annual Amount	\$ 84,104.82	New Annual Amount	\$ 110,807.51

Part time does not receive vacation or health insurance

Part Time Concierge	Brown	Part Time Concierge	Weldon
Base Hourly Rate	17	Base Hourly Rate	17
Hours per Year - 302.48 hrs 1st qter 2026. Avg = 100.83 hrs mo	1209.92	Hours per Year - 302.48 hrs 1st qter 2026. Avg = 100.83 hrs mo	1209.92
FICA (%)	7.65	FICA (%)	7.65
FUTA (%)	0.6	FUTA (%)	0.6
SUTA (%)	2.7	SUTA (%)	2.7
Workers Comp (%)	0.1148	Workers Comp (%)	0.1148
Health Insurance (\$/year)	\$ -	Health Insurance (\$/year)	\$ -
PTO Days (Vacation/Holidays)	0	PTO Days (Vacation/Holidays)	0
Admin Fee (%)	3	Admin Fee (%)	3
PTO Hours	0	PTO Hours	0
Effective Work Hours	1209.92	Effective Work Hours	1209.92
Base Annual Pay	\$ 20,568.64	Base Annual Pay	\$ 20,568.64
FICA Cost	\$ 1,573.50	FICA Cost	\$ 1,573.50
FUTA Cost	\$ 123.41	FUTA Cost	\$ 123.41
SUTA Cost	\$ 555.35	SUTA Cost	\$ 555.35
Workers Comp Cost	\$ 23.61	Workers Comp Cost	\$ 23.61
Admin Cost - Payroll Process	\$ 617.06	Admin Cost - Payroll Process	\$ 617.06
Total Burden Cost	\$ 2,892.94	Total Burden Cost	\$ 2,892.94
Total Annual Cost	\$ 23,461.58	Total Annual Cost	\$ 23,461.58
Fully Burdened Hourly Rate	\$ 19.39	Fully Burdened Hourly Rate	\$ 19.39
Increase (%)	3	Increase (%)	3
New Hourly Rate w/ Increase	19.97274648	New Hourly Rate w/ Increase	19.97274648
New Annual Rate	\$ 24,165.43	New Annual Rate	\$ 24,165.43

EXHIBIT 13

[RETURN TO AGENDA](#)

Concord Station

Personnel - Option B

Moving Part Time Concierge to Hybrid Position

Concierge Supervisor - FT	\$	66,227.54
Maintenance - FT	\$	84,104.82
General Manager - FT	\$	110,807.51
Full time Concierge/Maintenance	\$	46,905.86
Part Time Concierge	\$	24,165.43
Payroll Billing	\$	2,496.00
TOTAL	\$	334,707.16

Concierge Supervisor	Hernandez	Maintenance	Gonzalez	General Manager	Looknanan	Full time Concierge	Welden
Base Hourly Rate	24.08	Base Hourly Rate	30.29	Base Hourly Rate	39.66	Base Hourly Rate	18
Hours per Year	2080	Hours per Year	2080	Hours per Year	2080	Hours per Year	2080
FICA (%)	7.65	FICA (%)	7.65	FICA (%)	7.65	FICA (%)	7.65
FUTA (%)	0.6	FUTA (%)	0.6	FUTA (%)	0.6	FUTA (%)	0.6
SUTA (%)	2.7	SUTA (%)	2.7	SUTA (%)	2.7	SUTA (%)	2.7
Workers Comp (%)	0.1148	Workers Comp (%)	2.8054	Workers Comp (%)	2.8054	Workers Comp (%)	0.1148
Health Insurance (\$/year)	\$ 4,200.00	Health Insurance (\$/year)	\$ 4,200.00	Health Insurance (\$/year)	\$ 4,200.00	Health Insurance (\$/year)	\$ 4,200.00
PTO Days (Vacation/Holidays)	12	PTO Days (Vacation/Holidays)	10	PTO Days (Vacation/Holidays)	10	PTO Days (Vacation/Holidays)	10
Admin Fee (%)	3	Admin Fee (%)	3	Admin Fee (%)	3	Admin Fee (%)	3
PTO Hours	96	PTO Hours	80	PTO Hours	80	PTO Hours	80
Effective Work Hours	1984	Effective Work Hours	2000	Effective Work Hours	2000	Effective Work Hours	2000
Base Annual Pay	\$ 50,086.40	Base Annual Pay	\$ 63,003.20	Base Annual Pay	\$ 82,492.80	Base Annual Pay	\$ 37,440.00
FICA Cost	\$ 3,831.61	FICA Cost	\$ 4,819.74	FICA Cost	\$ 6,310.70	FICA Cost	\$ 2,864.16
FUTA Cost	\$ 300.52	FUTA Cost	\$ 378.02	FUTA Cost	\$ 494.96	FUTA Cost	\$ 224.64
SUTA Cost	\$ 1,352.33	SUTA Cost	\$ 1,701.09	SUTA Cost	\$ 2,227.31	SUTA Cost	\$ 1,010.88
Workers Comp Cost	\$ 57.50	Workers Comp Cost	\$ 1,767.49	Workers Comp Cost	\$ 2,314.25	Workers Comp Cost	\$ 42.98
Admin Cost - Payroll Process	\$ 1,502.59	Admin Cost - Payroll Process	\$ 1,890.10	Admin Cost - Payroll Process	\$ 2,474.78	Admin Cost - Payroll Process	\$ 1,123.20
Total Burden Cost	\$ 11,244.55	Total Burden Cost	\$ 14,756.44	Total Burden Cost	\$ 18,022.00	Total Burden Cost	\$ 9,465.86
Total Annual Cost	\$ 61,330.95	Total Annual Cost	\$ 77,759.64	Total Annual Cost	\$ 100,514.80	Total Annual Cost	\$ 46,905.86
Fully Burdened Hourly Rate	\$ 30.91	Fully Burdened Hourly Rate	\$ 38.88	Fully Burdened Hourly Rate	\$ 50.26	Fully Burdened Hourly Rate	\$ 23.45
Increase (%)	3	Increase (%)	4	Increase (%)	6	Assumes full time position to begin on October 1 and any increase would be considered for the FY 28 Budget	
New Hourly Rate w/ Increase	31.84016157	New Hourly Rate w/ Increase	40.43501185	New Hourly Rate w/ Increase	53.27284326		
New Annual Amount	\$ 66,227.54	New Annual Amount	\$ 84,104.82	New Annual Amount	\$ 110,807.51		

Part time does not receive vacation or health nsurance

Part Time Concierge	Brown
Base Hourly Rate	17
Hours per Year - 302.48 hrs 1st qter	
2026. Avg = 100.83 hrs mo	1209.92
FICA (%)	7.65
FUTA (%)	0.6
SUTA (%)	2.7
Workers Comp (%)	0.1148
Health Insurance (\$/year)	\$ -
PTO Days (Vacation/Holidays)	0
Admin Fee (%)	3
PTO Hours	0
Effective Work Hours	1209.92
Base Annual Pay	\$ 20,568.64
FICA Cost	\$ 1,573.50
FUTA Cost	\$ 123.41
SUTA Cost	\$ 555.35
Workers Comp Cost	\$ 23.61
Admin Cost - Payroll Process	\$ 617.06
Total Burden Cost	\$ 2,892.94
Total Annual Cost	\$ 23,461.58
Fully Burdened Hourly Rate	\$ 19.39
Increase (%)	3
New Hourly Rate w/ Increase	19.97274648
New Annual Rate	\$ 24,165.43

EXHIBIT 14

[RETURN TO AGENDA](#)

Concord Station

Personnel - Option C
Add 3rd Part Time Concierge

Concierge Supervisor - FT	\$	66,227.54
Maintenance - FT	\$	84,104.82
General Manager - FT	\$	110,807.51
Part Time Concierge	\$	24,165.43
Part Time Concierge	\$	24,165.43
Part Time Concierge	\$	23,461.58
Payroll Billing	\$	2,496.00
TOTAL	\$	335,428.30

Concierge Supervisor	Hernandez	Maintenance	Gonzalez	General Manager	Looknanan
Base Hourly Rate	24.08	Base Hourly Rate	30.29	Base Hourly Rate	39.66
Hours per Year	2080	Hours per Year	2080	Hours per Year	2080
FICA (%)	7.65	FICA (%)	7.65	FICA (%)	7.65
FUTA (%)	0.6	FUTA (%)	0.6	FUTA (%)	0.6
SUTA (%)	2.7	SUTA (%)	2.7	SUTA (%)	2.7
Workers Comp (%)	0.1148	Workers Comp (%)	2.8054	Workers Comp (%)	2.8054
Health Insurance (\$/year)	\$ 4,200.00	Health Insurance (\$/year)	\$ 4,200.00	Health Insurance (\$/year)	\$ 4,200.00
PTO Days (Vacation/Holidays)	12	PTO Days (Vacation/Holidays)	10	PTO Days (Vacation/Holidays)	10
Admin Fee (%)	3	Admin Fee (%)	3	Admin Fee (%)	3
PTO Hours	96	PTO Hours	80	PTO Hours	80
Effective Work Hours	1984	Effective Work Hours	2000	Effective Work Hours	2000
Base Annual Pay	\$ 50,086.40	Base Annual Pay	\$ 63,003.20	Base Annual Pay	\$ 82,492.80
FICA Cost	\$ 3,831.61	FICA Cost	\$ 4,819.74	FICA Cost	\$ 6,310.70
FUTA Cost	\$ 300.52	FUTA Cost	\$ 378.02	FUTA Cost	\$ 494.96
SUTA Cost	\$ 1,352.33	SUTA Cost	\$ 1,701.09	SUTA Cost	\$ 2,227.31
Workers Comp Cost	\$ 57.50	Workers Comp Cost	\$ 1,767.49	Workers Comp Cost	\$ 2,314.25
Admin Cost - Payroll Process	\$ 1,502.59	Admin Cost - Payroll Process	\$ 1,890.10	Admin Cost - Payroll Process	\$ 2,474.78
Total Burden Cost	\$ 11,244.55	Total Burden Cost	\$ 14,756.44	Total Burden Cost	\$ 18,022.00
Total Annual Cost	\$ 61,330.95	Total Annual Cost	\$ 77,759.64	Total Annual Cost	\$ 100,514.80
Fully Burdened Hourly Rate	\$ 30.91	Fully Burdened Hourly Rate	\$ 38.88	Fully Burdened Hourly Rate	\$ 50.26
Increase (%)	3	Increase (%)	4	Increase (%)	6
New Hourly Rate w/ Increase	31.84016157	New Hourly Rate w/ Increase	40.43501185	New Hourly Rate w/ Increase	53.27284326
New Annual Amount	\$ 66,227.54	New Annual Amount	\$ 84,104.82	New Annual Amount	\$ 110,807.51

Part time does not receive vacation or health insurance

Part Time Concierge	Brown	Part Time Concierge	Weldon	Part Time Concierge	TBD
Base Hourly Rate	17	Base Hourly Rate	17	Base Hourly Rate	17
Hours per Year - 302.48 hrs 1st qter		Hours per Year - 302.48 hrs		Hours per Year - 302.48 hrs 1st qter	
2026. Avg = 100.83 hrs mo	1209.92	1st qter 2026. Avg = 100.83 hrs mo	1209.92	2026. Avg = 100.83 hrs mo	1209.92
FICA (%)	7.65	FICA (%)	7.65	FICA (%)	7.65
FUTA (%)	0.6	FUTA (%)	0.6	FUTA (%)	0.6
SUTA (%)	2.7	SUTA (%)	2.7	SUTA (%)	2.7
Workers Comp (%)	0.1148	Workers Comp (%)	0.1148	Workers Comp (%)	0.1148
Health Insurance (\$/year)	\$ -	Health Insurance (\$/year)	\$ -	Health Insurance (\$/year)	\$ -
PTO Days (Vacation/Holidays)	0	PTO Days (Vacation/Holidays)	0	PTO Days (Vacation/Holidays)	0
Admin Fee (%)	3	Admin Fee (%)	3	Admin Fee (%)	3
PTO Hours	0	PTO Hours	0	PTO Hours	0
Effective Work Hours	1209.92	Effective Work Hours	1209.92	Effective Work Hours	1209.92
Base Annual Pay	\$ 20,568.64	Base Annual Pay	\$ 20,568.64	Base Annual Pay	\$ 20,568.64
FICA Cost	\$ 1,573.50	FICA Cost	\$ 1,573.50	FICA Cost	\$ 1,573.50
FUTA Cost	\$ 123.41	FUTA Cost	\$ 123.41	FUTA Cost	\$ 123.41
SUTA Cost	\$ 555.35	SUTA Cost	\$ 555.35	SUTA Cost	\$ 555.35
Workers Comp Cost	\$ 23.61	Workers Comp Cost	\$ 23.61	Workers Comp Cost	\$ 23.61
Admin Cost - Payroll Process	\$ 617.06	Admin Cost - Payroll Process	\$ 617.06	Admin Cost - Payroll Process	\$ 617.06
Total Burden Cost	\$ 2,892.94	Total Burden Cost	\$ 2,892.94	Total Burden Cost	\$ 2,892.94
Total Annual Cost	\$ 23,461.58	Total Annual Cost	\$ 23,461.58	Total Annual Cost	\$ 23,461.58
Fully Burdened Hourly Rate	\$ 19.39	Fully Burdened Hourly Rate	\$ 19.39	Fully Burdened Hourly Rate	\$ 19.39
Increase (%)	3	Increase (%)	3	Assumes that individual would begin October 1	
New Hourly Rate w/ Increase	19.97274648	New Hourly Rate w/ Increase	19.97274648	No rate increases until FY 2028	
New Annual Rate	\$ 24,165.43	New Annual Rate	\$ 24,165.43		

EXHIBIT 15

[RETURN TO AGENDA](#)

CONCORD STATION COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2027
PROPOSED ANNUAL BUDGET

CONCORD STATION
COMMUNITY DEVELOPMENT DISTRICT



STATEMENT 1
CONCORD STATION COMMUNITY DEVELOPMENT DISTRICT
FY 2027 PROPOSED BUDGET GENERAL FUND (O&M)

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED AMENDED	FY 2026 YE PROJECTION	Variance	FY 2027 PROPOSED	VARIANCE 2026 to 2027
5 REVENUES										
6 INTEREST INCOME										
7 INTEREST EARNINGS-GF	434	3,653	34,806	76,368	96,709	-	47,683	47,683	-	-
8 INTEREST INCOME Total	434	3,653	34,806	76,368	96,709	-	47,683	47,683	-	-
9 SPECIAL ASSESSMENTS										
10 TAX ROLL	1,377,642	1,374,032	1,576,172	1,763,921	1,724,473	1,694,847	1,694,847	-	1,694,847	-
11 TAX ROLL FOR TRANSFER TO RESERVE FUND	-	-	-	-	50,000	50,000	50,000	-	50,000	-
12 SPECIAL ASSESSMENTS Total	1,377,642	1,374,032	1,576,172	1,763,921	1,774,473	1,744,847	1,744,847	-	1,744,847	-
13 PRIOR YEAR BALANCE										
14 FUND BALANCE - CAPITAL PROJECTS TO MISCELLANEOUS CONTINGENCY	-	-	-	-	-	350,000	350,000	-	-	(350,000)
15 FUND BALANCE FORWARD - UNASSIGNED	-	-	-	-	-	96,368	96,368	-	300,000	203,632
16 PRIOR YEAR BALANCE Total	-	-	-	-	-	446,368	446,368	-	300,000	(146,368)
17 OTHER MISC. REVENUES										
18 INSURANCE PROCEEDS	30,456	-	8,269	-	-	-	20,850	20,850	-	-
19 CLUB HOUSE RENTALS & TRANSPONDER	14,842	18,785	20,186	11,104	21,245	-	15,621	15,621	-	-
20 FEES FOR FENCE PROJECT	1,553	650	1,400	400	-	-	-	-	-	-
21 MISCELLANEOUS REVENUES	-	-	-	1,114	1,795	-	4,086	4,086	-	-
22 OTHER MISC. REVENUES Total	46,851	19,435	29,855	12,618	23,040	-	40,557	40,557	-	-
23 REVENUES Total	1,424,927	1,397,120	1,640,833	1,852,907	1,894,222	2,191,215	2,279,455	88,240	2,044,847	(146,368)
24 EXPENDITURES										
25 FINANCE AND ADMINISTRATIVE										
26 SUPERVISORS FEES	11,800	11,801	10,200	14,000	14,000	13,000	14,800	(1,800)	14,000	1,000
27 ADMINISTRATIVE SERVICES	6,560	6,560	6,822	6,076	2,250	3,000	1,500	1,500	3,000	-
28 DISTRICT MANAGEMENT	31,148	31,323	33,208	35,775	33,497	33,750	30,181	3,569	33,750	-
29 DISTRICT ENGINEER	74,686	59,545	18,529	12,600	34,800	30,000	38,615	(8,615)	35,000	5,000
30 ASSESSMENT ROLL	5,408	5,408	5,625	7,376	2,500	2,500	1,879	621	-	(2,500)
31 FINANCIAL & REVENUE COLLECTIONS	5,408	5,408	5,624	3,709	2,500	2,500	1,879	621	2,500	-
32 ACCOUNTING SERVICES	22,000	22,000	22,880	18,788	16,000	16,000	12,000	4,000	16,000	-
33 AUDITING SERVICES	4,026	4,000	4,000	7,000	3,600	5,500	5,500	-	6,000	500
34 MISCELLANEOUS MAILINGS	-	1,852	1,659	927	1,966	1,500	1,800	(300)	1,800	300
35 PUBLIC OFFICIALS LIABILITY INSURANCE	2,502	2,627	2,824	3,737	3,215	3,519	3,519	-	3,648	129
36 BANK FEES	535	540	1,138	1,364	1,335	800	815	(15)	800	-
37 DUES, LICENSES & FEES	275	175	425	1,797	254	175	3,235	(3,060)	175	-
38 LEGAL ADVERTISING	946	1,136	2,483	600	925	1,500	1,406	94	1,600	100
39 TAX COLLECTOR/ PROPERTY APPRAISER FEES	150	150	150	150	702	150	-	150	150	-
40 ADA WEBSITE COMPLIANCE	1,538	1,538	1,515	1,515	1,515	2,015	1,837	178	2,015	-
41 WEBSITE FEES & FOR REMEDIATION	2,600	2,100	2,100	773	287	1,500	-	1,500	1,200	(300)
42 DISTRICT COUNSEL	32,643	39,793	28,494	40,311	76,904	45,000	75,385	(30,385)	55,000	10,000
43 FINANCE AND ADMINISTRATIVE Total	202,225	195,956	147,676	156,498	196,250	162,409	194,351	(31,942)	176,638	14,229
44 DEBT ADMINISTRATION										
45 DISSEMINATION AGENT	5,000	5,000	5,000	5,000	3,750	5,000	2,500	2,500	5,000	-
46 TRUSTEE FEES	5,388	4,938	5,432	5,927	6,009	6,500	6,500	-	6,430	(70)
47 ARBITRAGE REBATE CALCULATION	1,000	500	500	500	-	500	500	-	500	-
48 DEBT ADMINISTRATION Total	11,388	10,438	10,932	11,427	9,759	12,000	9,500	2,500	11,930	(70)
49 LAW ENFORCEMENT										
50 OFF DUTY DEPUTY	105,757	108,929	118,015	140,002	141,331	41,760	5,000	36,760	30,422	(11,338)
51 LAW ENFORCEMENT Total	105,757	108,929	118,015	140,002	141,331	41,760	5,000	36,760	30,422	(11,338)
52 ELECTRIC UTILITY SERVICES										
53 UTILITY SERVICES	7,143	12,316	12,660	13,004	13,410	16,000	16,853	(853)	16,480	480

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED AMENDED	FY 2026 YE PROJECTION	Variance	FY 2027 PROPOSED	VARIANCE 2026 to 2027	
54	UTILITY-RECREATION FACILITIES	26,689	27,808	33,958	30,210	22,481	32,000	30,314	1,686	32,960	960
55	UTILITY-STREET LIGHTS	80,012	98,000	105,997	100,972	90,137	106,000	91,676	14,324	109,180	3,180
56	ELECTRIC UTILITY SERVICES Total	113,844	138,124	152,615	144,186	126,028	154,000	138,843	15,157	158,620	4,620
57	GARBAGE/SOLID WASTE CONTROL SERVICES										
58	SOLID WASTE ASSESSMENT	757	824	1,003	902	1,068	900	1,104	(204)	1,200	300
59	GARBAGE-RECREATION FACILITY	713	1,002	1,028	1,508	1,399	1,040	1,967	(927)	1,800	760
60	GARBAGE/SOLID WASTE CONTROL SERVICES Total	1,470	1,826	2,031	2,410	2,467	1,940	3,071	(1,131)	3,000	1,060
61	WATER-SEWER COMBINATION SERVICES										
62	UTILITY RECREATION FACILITY	13,817	6,164	8,375	7,817	8,124	10,000	8,009	1,991	14,750	4,750
63	WATER-SEWER COMBINATION SERVICES Total	13,817	6,164	8,375	7,817	8,124	10,000	8,009	1,991	14,750	4,750
64	STORM WATER CONTROL										
65	PEST CONTROL	5,890	-	-	-	-	3,500	500	3,000	3,500	-
66	AQUATIC MAINTENANCE	81,069	74,964	74,152	92,820	110,676	120,837	102,378	18,459	94,075	(26,762)
67	LAKE/POND BANK MAINTENANCE & REPAIR	-	7,350	6,250	5,177	-	20,000	5,000	15,000	75,000	55,000
68	STORMWATER ASSESSMENTS	1,986	1,852	1,851	1,852	2,241	2,000	1,871	129	2,000	-
69	WETLAND MONITORING & MAINTENANCE	57,269	49,785	40,775	18,648	-	-	-	-	-	-
70	FOUNTAIN SERVICE REPAIR & MAINTENANCE	18,573	8,731	1,955	1,500	1,308	4,500	1,000	3,500	4,500	-
71	AQUATIC PLANT REPLACEMENT	-	-	-	-	-	2,500	-	2,500	2,500	-
72	STORMWATER SYSTEM MAINTENANCE	-	400	-	-	-	2,500	-	2,500	85,000	82,500
73	WETLAND INVASIVE AREAS MAINTENANCE	-	-	-	-	-	2,500	-	2,500	2,500	-
74	STORM WATER CONTROL Total	164,787	143,082	124,983	119,997	114,225	158,337	110,749	47,588	269,075	110,738
75	OTHER PHYSICAL ENVIRONMENT										
76	PROPERTY INSURANCE	13,261	15,704	18,888	28,638	34,223	37,161	40,789	(3,628)	33,300	(3,861)
77	GENERAL LIABILITY INSURANCE	2,798	2,938	3,158	3,269	3,596	4,523	4,523	-	4,629	106
78	ENTRY AND WALLS REPAIRS & MAINTENANCE	5,400	-	345	-	-	5,000	2,500	2,500	5,000	-
79	LANDSCAPE MAINTENANCE	228,550	228,000	251,310	257,475	264,458	264,350	277,425	(13,075)	255,000	(9,350)
80	WELL MAINTENANCE	-	-	-	-	-	500	-	500	500	-
81	LANDSCAPE- FERTILIZER	24,000	28,000	13,086	18,800	18,267	18,000	16,242	1,758	16,848	(1,152)
82	LANDSCAPE REPLACEMENT-PLANTS, SHRUBS, TREES	10,520	5,916	1,436	-	13,860	15,000	7,900	7,100	15,000	-
83	LANDSCAPE INSPECTION SERVICES	-	-	8,400	3,090	-	-	-	-	-	-
84	FIRE ANT TREATMENT	-	-	-	-	-	2,500	2,500	-	2,500	-
85	HOLIDAY DECORATIONS	12,875	26,700	17,800	20,763	-	58,280	-	58,280	10,000	(48,280)
86	LANDSCAPE- PEST CONTROL/OTC INJECTIONS	-	2,100	-	2,000	-	8,900	2,700	6,200	2,700	(6,200)
87	LANDSCAPE- MULCH	24,000	-	24,750	-	34,375	32,500	16,200	16,300	32,400	(100)
88	LANDSCAPE ANNUALS	-	-	-	6,420	4,630	5,900	3,675	2,225	8,800	2,900
89	LANDSCAPE- OTHER PEST CONTROL	-	-	-	-	5,266	-	575	(575)	-	-
90	FIELD SERVICES	8,400	8,400	-	-	-	-	-	-	-	-
91	IRRIGATION REPAIR	3,406	5,918	6,859	46,428	48,592	20,000	55,000	(35,000)	20,000	-
92	RUST PREVENTION	12,420	12,820	12,335	14,755	13,620	15,000	13,620	1,380	13,800	(1,200)
93	OTHER PHYSICAL ENVIRONMENT Total	345,630	336,496	358,367	401,638	440,887	487,614	443,649	43,965	420,477	(67,137)
94	ROAD & STREET FACILITIES										
95	ROADWAY REPAIR & MAINTENANCE	3,200	-	-	4,400	-	5,000	-	5,000	5,000	-
96	ROAD & STREET FACILITIES Total	3,200	-	-	4,400	-	5,000	-	5,000	5,000	-
97	PARK & RECREATION										
98	MANAGEMENT CONTRACT	182,172	13,189	13,314	9,830	3,000	-	-	-	-	-
99	CONTRACTED EMPLOYEE SALARIES	-	200,473	246,239	220,099	218,140	332,020	271,505	60,515	334,707	2,687
100	OPERATIONS MAINTENANCE & REPAIR	26,053	26,971	19,670	16,088	38,415	27,000	38,175	(11,175)	35,000	8,000
101	GATE MAINTENANCE & REPAIRS	-	240	-	29,778	19,732	1,000	6,610	(5,610)	1,000	-
102	COMPUTER SUPPORT MAINTENANCE & REPAIRS	151	2,376	144	460	484	2,000	500	1,500	2,000	-
103	FITNESS EQUIPMENT MAINTENANCE & REPAIRS	1,026	3,575	2,448	1,106	1,229	5,000	2,901	2,099	5,000	-
104	FITNESS EQUIPMENT LEASE PAYMENT	16,860	-	-	-	-	-	-	-	-	-
105	CLUBHOUSE- FACILITY JANITORIAL SERVICE	2,500	6,889	9,600	26,670	15,938	20,500	13,750	6,750	20,500	-
106	CLUBHOUSE- FACILITY JANITORIAL SUPPLIES	8,741	8,732	9,657	2,121	896	5,000	2,500	2,500	5,000	-

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED AMENDED	FY 2026 YE PROJECTION	Variance	FY 2027 PROPOSED	VARIANCE 2026 to 2027
107 CLUBHOUSE-LANDSCAPE MAINTENANCE	13,200	13,200	12,375	-	-	-	-	-	-	-
108 POOL SERVICE CONTRACT	23,650	22,780	26,700	27,600	27,600	27,600	27,600	-	27,600	-
109 SECURITY SYSTEM MONITORING & MAINTENANCE	7,918	2,439	10,358	2,533	5,786	11,724	31,606	(19,882)	5,896	(5,828)
110 FACILITY A/C & HEATING MAINTENANCE & REPAIRS	1,208	3,202	-	1,134	-	5,000	5,000	-	5,000	-
111 FURNITURE REPAIR/REPLACEMENT	15,140	6,777	3,428	669	-	7,000	7,000	-	7,000	-
112 POOL PERMITS	425	425	475	425	-	425	425	-	425	-
113 PLAY GROUND EQUIPMENT MAINTENANCE & REPAIRS	695	4,478	1,272	1,395	481	2,500	2,500	-	2,500	-
114 VEHICLE MAINTENANCE	325	1,021	482	241	180	750	750	-	1,000	250
115 TELEPHONE, FAX & INTERNET	7,649	7,212	6,556	7,869	8,700	9,000	6,698	2,302	9,000	-
116 ATHLETIC/PARK COURT/FOUNTAIN MAINTENANCE	17,033	-	1,295	-	196	2,500	2,500	-	2,500	-
117 POOL/WATERPARK/FOUNTAIN MAINTENANCE	807	7,314	1,796	6,920	15,671	6,000	6,000	-	6,000	-
118 PEST CONTROL & TERMITE BOND	1,470	400	607	620	624	1,300	599	701	680	(620)
119 OFFICE SUPPLIES	2,969	1,799	3,928	2,656	525	3,500	6,581	(3,081)	3,500	-
120 WILD LIFE MANAGEMENT SERVICES	6,600	1,650	-	58	-	2,500	2,500	-	500	(2,000)
121 DOG WASTE STATION SUPPLIES	5,150	9,397	5,447	5,447	8,499	10,000	13,679	(3,679)	10,000	-
122 PARK & RECREATION Total	341,742	344,539	375,791	363,719	366,096	482,319	449,379	32,940	484,808	2,489
123 SPECIAL EVENTS & CONTINGENCY										
124 CLUBHOUSE-SPECIAL EVENTS	8,725	18,404	24,233	17,940	8,400	25,000	18,858	6,142	25,000	-
125 VISION PORJECTS 2026	-	-	-	-	-	200,000	125,000	75,000	-	-
126 MISCELLANEOUS CONTINGENCY	14,554	48,327	56,878	7,191	117,941	250,000	188,372	61,628	98,013	(151,987)
127 CAPITAL OUTLAY	46,148	188,873	315,001	-	39,787	150,836	85,810	65,026	100,000	(50,836)
128 SPECIAL EVENTS & CONTINGENCY Total	69,427	255,604	396,112	25,131	166,128	625,836	418,040	207,796	223,013	(202,823)
129 TOTAL EXPENDITURES BEFORE OTHER FINANCING	1,373,287	1,541,158	1,694,897	1,377,225	1,571,295	2,141,215	1,780,591	360,624	1,797,733	(343,482)
130 ADDITIONAL SOURCES/(USES) OF FUNDS										
131 OTHER FINANCING										
132 INTERFUND TRANSFER TO CAPITAL RESERVE FUND	-	-	-	-	57,330	50,000	50,000	-	247,114	197,114
133 OTHER FINANCING Total	-	-	-	-	57,330	50,000	50,000	-	247,114	197,114
134 EXPENDITURES Total	1,373,287	1,541,158	1,694,897	1,377,225	1,628,625	2,191,215	1,830,591	360,624	2,044,847	(146,368)
NET CHANGE IN FUND BALANCE	51,640	(144,038)	(54,064)	475,682	265,597	-	448,864	448,864	0	0
AUDIT TRUE UP FY 24	-	-	-	-	-	-	-	-	-	-
FUND BALANCE - BEGINNING - AUDITED FY 24	1,478,811	1,530,451	1,386,412	1,332,348	1,808,030	2,073,627	-	-	2,073,627	-
LESS FUND BALANCE FORWARD	-	-	-	-	-	-	-	-	(300,000)	-
FUND BALANCE ENDING	1,530,451	1,386,413	1,332,348	1,808,030	2,073,627	2,073,627	448,864	448,864	1,773,627	0
FUND BALANCE ANALYSIS	Audited FY 21	Audited FY 22	Audited FY 23	Audited - FY 24	Unaudited FY 25	Unaudited FY 26			Unaudited FY 27	
NONSPENDABLE	46,725	45,559	56,864	12,023	12,023	12,023			56,864	
ASSIGNED TO SUBSEQUENT YEARS EXPENDITURES	70,655	-	-	282,475	282,475	282,475			282,475	
ASSIGNED TO CAPITAL RESERVES	576,735	357,740	623,960	685,856	735,856	785,856			1,032,970	
ASSIGNED TO PROJECTS	-	-	-	-	-	446,368			-	
UNASSIGNED	836,335	983,113	651,525	827,676	1,043,273	546,905			401,319	
	1,530,450	1,386,412	1,332,349	1,808,030	2,073,627	2,073,627			1,773,627	

**STATEMENT 2
 CONCORD STATION COMMUNITY DEVELOPMENT DISTRICT
 FY 2027 PROPOSED BUDGET - RESERVES ALLOCATION**

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 AMENDED	FY 2027 PROPOSED
REVENUES					
INTEREST	9,768	19,146	-	-	-
SPECIAL ASSESSMENTS	20,000	50,000	-	-	-
REVENUES Total	29,768	69,146	-	-	-
EXPENDITURES					
CAPITAL RESERVES	3,548	7,250	-	-	-
INCREASE IN FUND BALANCE	-	-	-	-	247,114
EXPENDITURES Total	3,548	7,250	-	-	247,114
EXCESS OF REVENUES OVER/(UNDER) EXPENDITURES	26,220	61,896	-	-	(247,114)
OTHER FINANCING SOURCES & USES					
TRANSFER IN - GENERAL FUND	26,220	-	50,000	-	247,114
OTHER FINANCING SOURCES & USES Total	26,220	-	50,000	-	247,114
NET CHANGE IN FUND BALANCE	-	-	-	-	-
FUND BALANCES					
FUND BALANCE BEGINNING	597,740	623,960	685,856	735,856	785,856
INCREASE IN FUND BALANCE	26,220	61,896	50,000	50,000	247,114
FUND BALANCES Total	623,960	685,856	735,856	785,856	1,032,970

STATEMENT 3
CONCORD STATION COMMUNITY DEVELOPMENT DISTRICT
BUDGET DESCRIPTIONS / CONTRACTS SUMMARY

	DESCRIPTION	AMOUNT
24	EXPENDITURES	
25	FINANCE AND ADMINISTRATIVE	
26	SUPERVISORS FEES	
	Compensation paid to elected members of the CDD Board of Supervisors for attending officially scheduled meetings, as authorized by Florida Statutes.	14,000
27	ADMINISTRATIVE SERVICES	
	Costs associated with providing administrative support to the District, including preparation of meeting agendas, minutes, correspondence, and records management.	3,000
28	DISTRICT MANAGEMENT	
	Professional management services provided by a licensed firm responsible for overseeing the District's day-to-day operations, vendor coordination, board support, and statutory compliance.	33,750
29	DISTRICT ENGINEER	
	Fees for the District's consulting engineer who provides technical services including infrastructure inspections, preparation of bid specifications, project oversight, and compliance with regulatory requirements.	35,000
30	ASSESSMENT ROLL	
	Expenses related to the preparation and certification of the annual assessment roll, which determines each property owner's share of the District's operating and debt service costs.	-
31	FINANCIAL & REVENUE COLLECTIONS	
	Costs incurred for the administration and collection of assessments, including coordination with the county tax collector and monitoring of payments.	2,500
32	ACCOUNTING SERVICES	
	Charges for preparing the District's financial statements, general ledger maintenance, accounts payable processing, and financial reporting in accordance with governmental standards.	16,000
33	AUDITING SERVICES	
	Professional fees for the annual independent audit of the District's financial records, as required by Florida Statutes.	6,000
34	MISCELLANEOUS MAILINGS	
	Postage and material costs for District-wide mailings such as public hearing notices, budget summaries, meeting announcements, and regulatory correspondence.	1,800
35	PUBLIC OFFICIALS LIABILITY INSURANCE	
	Insurance coverage protecting the District and its Board members from claims arising from alleged wrongful acts while performing their official duties.	3,648

	DESCRIPTION	AMOUNT
36	BANK FEES	
	Charges incurred for banking services, including account maintenance, check processing, wire transfers, and other financial transactions related to District operations.	800
37	DUES, LICENSES & FEES	
	Annual fees required for the District to remain in good standing with state and regulatory entities, including Florida Department of Economic Opportunity (DEO) and other applicable agencies.	175
38	LEGAL ADVERTISING	
	Costs for publishing statutorily required public notices in a local newspaper, such as budget hearings, meeting schedules, and rule adoptions, in compliance with Florida law.	1,600
39	TAX COLLECTOR/ PROPERTY APPRAISER FEES	
	Fees paid to the County Tax Collector and Property Appraiser for the administration, collection, and distribution of non-ad valorem special assessments on the tax roll.	150
40	ADA WEBSITE COMPLIANCE	
	Costs associated with ensuring the District's website is accessible to individuals with disabilities, in accordance with the Americans with Disabilities Act (ADA), including platform support and accessibility scanning.	2,015
41	WEBSITE FEES & FOR REMEDIATION	
	Expenses for hosting, maintaining, and updating the District's official website, as well as remediating documents to ensure ongoing ADA compliance.	1,200
42	DISTRICT COUNSEL	
	Legal services provided by the District's attorney, including contract reviews, legal guidance to the Board, and representation in matters related to governance and operations.	55,000
43	FINANCE AND ADMINISTRATIVE Total	176,638
44	DEBT ADMINISTRATION	
45	DISSEMINATION AGENT	
	Fees paid to a designated agent responsible for submitting the District's financial and operating disclosures to bondholders and regulatory agencies, as required by continuing disclosure agreements.	5,000
46	TRUSTEE FEES	
	Annual fees paid to the bond trustee (usually a bank or financial institution) for administering the District's bond accounts, processing debt service payments, and maintaining compliance with trust indenture provisions.	6,430
47	ARBITRAGE REBATE CALCULATION	
	Professional services for calculating arbitrage liability on tax-exempt bonds to ensure the District remains compliant with IRS regulations and avoids penalties.	500
48	DEBT ADMINISTRATION Total	11,930
49	LAW ENFORCEMENT	
50	OFF DUTY DEPUTY	
	Costs associated with hiring local law enforcement officers to provide supplemental security patrols and community presence during peak hours or special events and serve in the off duty capacity	30,422
51	LAW ENFORCEMENT Total	30,422

	DESCRIPTION	AMOUNT
52	ELECTRIC UTILITY SERVICES	
53	UTILITY SERVICES Expenses for electric, water, and other utility services required for the general operation of District infrastructure and common areas. Duke was approved for an approximate rate increase of 3%	16,480
54	UTILITY-RECREATION FACILITIES Utility charges specifically related to the operation of recreation amenities such as clubhouses, pools, and sports courts. Duke was approved for an approximate rate increase of 3%	32,960
55	UTILITY-STREET LIGHTS Electric service fees for streetlights throughout the District to ensure roadway and pedestrian safety. Duke was approved for an approximate rate increase of 3%	109,180
56	ELECTRIC UTILITY SERVICES Total	158,620
57	GARBAGE/SOLID WASTE CONTROL SERVICES	
58	SOLID WASTE ASSESSMENT Annual assessment levied by the local government for solid waste and recycling services within the District.	1,200
59	GARBAGE-RECREATION FACILITY Trash collection services dedicated to recreation facilities, including the clubhouse, pools, and parks.	1,800
60	GARBAGE/SOLID WASTE CONTROL SERVICES Total	3,000
61	WATER-SEWER COMBINATION SERVICES	
62	UTILITY RECREATION FACILITY Water and electric utilities needed for the continuous operation and upkeep of the District's recreational facilities. Pasco was approved for a multi year rate hike plan of about 4.75%	14,750
63	WATER-SEWER COMBINATION SERVICES Total	14,750
64	STORM WATER CONTROL	
65	PEST CONTROL Routine pest control services for District-owned properties and amenities to mitigate insects, rodents, and other nuisances.	3,500
66	AQUATIC MAINTENANCE Ongoing maintenance and treatment of community lakes and ponds to control algae, maintain water quality, and preserve aquatic health. Contract auto renews on March 31 and was renegotiated in 2026	94,075
67	LAKE/POND BANK MAINTENANCE & REPAIR Repairs and restoration of lake and pond banks due to erosion or storm damage, ensuring structural integrity and aesthetic appeal.	75,000
68	STORMWATER ASSESSMENTS Annual charges assessed by the local government for stormwater management services, including drainage and runoff control.	2,000
69	WETLAND MONITORING & MAINTENANCE Professional monitoring and upkeep of the District's designated wetland areas to ensure environmental compliance and ecological health.	-
70	FOUNTAIN SERVICE REPAIR & MAINTENANCE Routine service, maintenance, and repairs of decorative and aeration fountains located in lakes, ponds, or common areas.	4,500
71	AQUATIC PLANT REPLACEMENT Costs related to replacing aquatic vegetation to support shoreline stabilization, enhance aesthetics, and improve water quality.	2,500

	DESCRIPTION	AMOUNT
	STORMWATER SYSTEM MAINTENANCE	
	Maintenance activities such as cleaning, inspection, and repair of stormwater drainage systems, pipes, and control structures.	85,000
73	WETLAND INVASIVE AREAS MAINTENANCE	
	Specialized maintenance of wetland areas to control and remove invasive plant species that threaten native ecosystems.	2,500
74	STORM WATER CONTROL Total	269,075
75	OTHER PHYSICAL ENVIRONMENT	
76	PROPERTY INSURANCE	
	Premiums for property insurance coverage on District-owned facilities and assets, protecting against damage or loss due to fire, weather, or vandalism.	33,300
77	GENERAL LIABILITY INSURANCE	
	Premiums for general liability insurance to protect the District against claims of bodily injury, property damage, or personal injury occurring on District property.	4,629
78	ENTRY AND WALLS REPAIRS & MAINTENANCE	
	Repair and upkeep of community entrance features, perimeter walls, and signage to preserve appearance and structural condition.	5,000
79	LANDSCAPE MAINTENANCE	
	Ongoing landscaping services including mowing, trimming, fertilization, and plant bed maintenance throughout District common areas as well as monthly wet checks	255,000
80	WELL MAINTENANCE	
	Routine maintenance and repairs for irrigation wells that support the District's landscape and common area irrigation systems.	500
81	LANDSCAPE- FERTILIZER	
	Application of fertilizers to turf and plant beds to promote healthy growth and maintain attractive landscaping throughout the District.	16,848
82	LANDSCAPE REPLACEMENT-PLANTS, SHRUBS, TREES	
	Replacement of damaged, diseased, or aging plants, shrubs, and trees within common areas and along community roadways.	15,000
83	LANDSCAPE INSPECTION SERVICES	
	Third-party inspections and reporting to ensure the landscape contractor is meeting performance standards and maintenance expectations.	-
84	FIRE ANT TREATMENT	
	Treatment and control of fire ant infestations within common areas, parks, and recreational spaces to protect residents and property.	2,500
85	HOLIDAY DECORATIONS	
	Purchase, installation, and removal of holiday lights and decorations at community entrances and designated common areas.	10,000
86	LANDSCAPE- PEST CONTROL/OTC INJECTIONS	
	Specialized treatments, including over-the-counter (OTC) injections, to prevent or eliminate pests and diseases affecting high-value landscape elements. Pest control is included in the contract and OTC injections are at \$2, 700 for 15 palm trees	2,700
87	LANDSCAPE- MULCH	
	Periodic application of mulch to plant beds for weed control, moisture retention, and enhancement of community aesthetics. Contract considers 540 cy large pine bark mulch to be installed at \$60 per cy .	32,400

	DESCRIPTION	AMOUNT
88	LANDSCAPE ANNUALS Installation and seasonal replacement of flowering annual plants in high-visibility locations such as entrances and amenity centers. Contractor shall install 500 (4") annuals up to 4 times per year	8,800
91	LANDSCAPE- PEST CONTROL Targeted pest control treatments for landscaped areas to prevent damage from insects and other harmful organisms not accounted for in other expenditure lines	-
91	IRRIGATION REPAIR Costs for the repair and replacement of irrigation system components, including valves, pumps, sprinkler heads, and controllers.	20,000
92	RUST PREVENTION Treatment systems and products used to prevent rust staining on buildings, sidewalks, and landscape features caused by irrigation using well water.	13,800
93	OTHER PHYSICAL ENVIRONMENT Total	420,477
94	ROAD & STREET FACILITIES	
95	ROADWAY REPAIR & MAINTENANCE Expenses for the repair and upkeep of community roadways, including asphalt patching, signage, striping, and minor resurfacing work.	5,000
96	ROAD & STREET FACILITIES Total	5,000
97	PARK & RECREATION	
98	MANAGEMENT CONTRACT Payment for professional management services provided under contract to oversee the District's operations, vendors, compliance, and Board support.	-
99	CONTRACTED EMPLOYEE SALARIES Salaries and wages for on-site employees such as full time general manager, full time maintenance, full time concierge supervisor and concierge team member as well as part time concierge at 20 hours per week . All applicable taxes included as well as \$350 per month for health insurance stipend for the full time team.	334,707
100	OPERATIONS MAINTENANCE & REPAIR General repairs and upkeep of District assets and infrastructure not covered under specific line items, including minor facility and equipment fixes.	35,000
101	GATE MAINTENANCE & REPAIRS Service and repair costs for mechanical gates and access control systems located at entrances or restricted areas within the community.	1,000
102	COMPUTER SUPPORT MAINTENANCE & REPAIRS Technical support, maintenance, and upgrades for District-owned computer hardware, software, and IT infrastructure.	2,000
103	FITNESS EQUIPMENT MAINTENANCE & REPAIRS Scheduled maintenance and repairs for fitness equipment located in the clubhouse or amenity center to ensure safety and usability.	5,000
105	CLUBHOUSE- FACILITY JANITORIAL SERVICE Routine janitorial services for cleaning and sanitizing the clubhouse facilities, including restrooms, floors, and common areas.	20,500
106	CLUBHOUSE- FACILITY JANITORIAL SUPPLIES Purchase of cleaning products, paper goods, and other consumables needed for janitorial staff to maintain clubhouse cleanliness and hygiene.	5,000

	DESCRIPTION	AMOUNT
108	POOL SERVICE CONTRACT Contracted services for regular cleaning, chemical balancing, and maintenance of community pools to ensure safety and regulatory compliance. Th District contracts with Suncoast for \$2,300 per month	27,600
109	SECURITY SYSTEM MONITORING & MAINTENANCE Monitoring, maintenance, and periodic updates of alarm systems, access control devices, and surveillance cameras to enhance facility security. ECS contract management for access management is \$750 per mo, ADT Security is \$60.33 per month and Cintas approximates \$2,500 annually for inspection and repair. Included an additional 3% for any increase	5,896
110	FACILITY A/C & HEATING MAINTENANCE & REPAIRS Scheduled service and emergency repairs for HVAC systems in District-owned facilities to ensure climate control and equipment efficiency.	5,000
111	FURNITURE REPAIR/REPLACEMENT Costs for repairing or replacing worn or damaged furniture in community amenities, including the clubhouse and common areas.	7,000
112	POOL PERMITS Permit fees required by local or state health departments for operation of public swimming pools within the District.	425
113	PLAY GROUND EQUIPMENT MAINTENANCE & REPAIRS Repairs and upkeep of playground structures, surfacing, and safety features to maintain usability and comply with safety standards.	2,500
114	VEHICLE MAINTENANCE Routine maintenance and repair costs for District-owned vehicles used by staff for community operations and inspections.	1,000
115	TELEPHONE, FAX & INTERNET Monthly service charges and equipment support for telephone, fax, and internet connections at District facilities and amenities. Brighthouse approximates \$750 per month	9,000
116	ATHLETIC/PARK COURT/FOUNTAIN MAINTENANCE Ongoing maintenance and minor repairs of athletic courts, parks, and decorative fountains to ensure usability and visual appeal.	2,500
117	POOL/WATERPARK/FOUNTAIN MAINTENANCE Ongoing maintenance and repair services for pools, waterparks, and fountains, including water treatment, equipment upkeep, and aesthetic enhancements.	6,000
118	PEST CONTROL & TERMITE BOND Scheduled pest control services and termite protection to safeguard District facilities from infestation and structural damage. District is currently paying \$55 monthly included a 3% increase	680
119	OFFICE SUPPLIES Purchase of general office materials such as paper, pens, folders, and administrative supplies necessary for District operations and recordkeeping.	3,500
120	WILD LIFE MANAGEMENT SERVICES Contracted services for the humane removal, relocation, or management of wildlife that may pose safety or property concerns within the District.	500
121	DOG WASTE STATION SUPLLIES Expenses for purchasing and restocking dog waste bags and supplies for community dog waste stations to support cleanliness and resident compliance. Amount allows for an additional amount of \$2,000 for any extra stations to be considered. FY 25 contract = \$7,979	10,000
122	PARK & RECREATION Total	484,808

	DESCRIPTION	AMOUNT
123	SPECIAL EVENTS & CONTINGENCY	
124	CLUBHOUSE-SPECIAL EVENTS Funding for resident-oriented events and programs held at the clubhouse or community areas, including holiday celebrations, socials, and activities.	25,000
126	MISCELLANEOUS CONTINGENCY Unallocated reserve funds set aside to cover unforeseen or miscellaneous expenses not specifically budgeted elsewhere.	98,013
	CAPITAL OUTLAY Funds allocated for significant purchases or construction projects involving new assets or major facility improvements. Includes an amount of \$36,272 for fence	100,000
128	SPECIAL EVENTS & CONTINGENCY Total	223,013
129	TOTAL EXPENDITURES BEFORE OTHER FINANCING	1,797,733
130	ADDITIONAL SOURCES/(USES) OF FUNDS	
131	OTHER FINANCING	
132	INTERFUND TRANSFER TO CAPITAL RESERVE FUND Transfer of funds from the operating budget to the capital reserve fund to support future infrastructure replacements and large-scale repairs.	247,114
133	OTHER FINANCING Total	247,115
	ADDITIONAL SOURCES/(USES) OF FUNDS Total	247,115
134	EXPENDITURES Total	2,044,848

**CONCORD STATION COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2027 DEBT SERVICE BUDGET**

SERIES 2016

REVENUES	
Expected Net Debt Service Revenue	\$1,831,879.68
TOTAL REVENUES	\$1,831,879.68
EXPENDITURES (1)	
May 1, 2027 Interest	\$338,236.25
May 1, 2027 Scheduled Principal Payment	\$1,125,000.00
November 1, 2027 Interest	\$319,203.13
TOTAL EXPENDITURES	\$1,782,439.38
EXCESS REVENUE OVER EXPENDITURES	\$49,440.30

(1) Scheduled Fiscal Year 2027 debt service payments per Trustee as of February 17, 2026.

**CONCORD STATION COMMUNITY DEVELOPMENT DISTRICT
COMPARISON OF PROPOSED FY 2027 ASSESSMENTS TO FY 2026 ASSESSMENTS**

LOT SIZE AND TYPE	ACTUAL FISCAL YEAR 2026	PROPOSED FISCAL YEAR 2027	INCREASE (DECREASE)	
			\$	%
Single Family 40' Lot				
Debt Service	\$1,129.65	\$1,129.65	\$0.00	0.00%
Operations & Maintenance	\$1,224.42	\$1,224.42	\$0.00	0.00%
Total	\$2,354.07	\$2,354.07	\$0.00	0.00%
Single Family 50' Lot				
Debt Service	\$1,286.97	\$1,286.97	\$0.00	0.00%
Operations & Maintenance	\$1,224.42	\$1,224.42	\$0.00	0.00%
Total	\$2,511.39	\$2,511.39	\$0.00	0.00%
Single Family 65' Lot				
Debt Service	\$1,402.57	\$1,402.57	\$0.00	0.00%
Operations & Maintenance	\$1,224.42	\$1,224.42	\$0.00	0.00%
Total	\$2,626.99	\$2,626.99	\$0.00	0.00%

- (1) Annual debt service assessment includes principal, interest, Pasco County collection costs and early payment discount costs.
- (2) Annual operations & maintenance assessment based on proposed Fiscal Year 2027 budget and includes Pasco County collection costs and early payment discount costs.

CONCORD STATION COMMUNITY DEVELOPMENT DISTRICT

FY 2027 TRIM NOTICE

FISCAL YEAR 2027 DEBT SERVICE AND O&M ASSESSMENT SCHEDULE

TOTAL PROPOSED FY 2027 OPERATIONS & MAINTENANCE BUDGET-TAX ROLL	\$1,744,847.00
PLUS: INCREASE FOR TRIM NOTICE @ 0.00%	\$0.00
TOTAL FY 2027 OPERATIONS & MAINTENANCE BUDGET-TAX ROLL	\$1,744,847.00
COLLECTION AND EARLY PAYMENT DISCOUNT COSTS @ 6.00%	\$111,373.21
TOTAL GROSS FY 2027 O&M ASSESSMENT	\$1,856,220.21

LOT SIZE REFERENCE	LOT SIZE	TOTAL # OF LOTS ASSESSED		ALLOCATION OF O&M ASSESSMENT			TOTAL SERIES 2016	PER UNIT ANNUAL ASSESSMENTS			
		O&M	SERIES 2016 DEBT SERVICE	EAU/UNIT	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET	DEBT SERVICE REVENUE COLLECTED	SERIES 2016 DEBT SERVICE (1)	FY 2027 O&M	TOTAL (2)
40	Single Family 40' Lot	289	289	1.00	289.00	19.06%	\$353,857.28	\$326,468.85	\$1,129.65	\$1,224.42	\$2,354.07
50	Single Family 50' Lot	822	821	1.00	822.00	54.22%	\$1,006,472.96	\$1,056,602.37	\$1,286.97	\$1,224.42	\$2,511.39
50 P	Single Family 50' Lot (3)	1	1	1.00	1.00	0.07%	\$1,224.42	\$501.24	\$501.24	\$1,224.42	\$1,725.66
65	Single Family 65' Lot	404	403	1.00	404.00	26.65%	\$494,665.54	\$565,235.71	\$1,402.57	\$1,224.42	\$2,626.99
TOTAL		1,516	1,514		1,516.00	100.00%	\$1,856,220.21	\$1,948,808.17			
LESS: Pasco County Collection Costs (2%) and Early Payment Discount Costs (4%)							(\$111,373.21)	(\$116,928.49)			
NET REVENUE TO BE COLLECTED							\$1,744,847.00	\$1,831,879.68			

- (1) Annual debt service assessment per lot adopted in connection with the Concord Station CDD Series 2016 Refunding bond issue. Annual assessment includes principal, interest, Pasco County collection costs and early payment discount costs.
- (2) Annual assessment that will appear on the November 2026 Pasco County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.
- (3) One lot prepaid the original Series 2005 assessment but is subject to the 2016 Project portion of the Series 2016 Refunding Bonds.

EXHIBIT 16

[RETURN TO AGENDA](#)

RESOLUTION 2026-11
[FY 2027 BUDGET APPROVAL RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CONCORD STATION COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET(S) FOR FY 2027; SETTING A PUBLIC HEARING THEREON AND DIRECTING PUBLICATION; ADDRESSING TRANSMITTAL AND POSTING REQUIREMENTS; ADDRESSING SEVERABILITY AND EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**FY 2027**”), the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Concord Station Community Development District (“**District**”) prior to June 15, 2026, the proposed budget(s) attached hereto as **Exhibit A (“Proposed Budget”)**; and

WHEREAS, the Board now desires to set the required public hearing on the Proposed Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CONCORD STATION COMMUNITY DEVELOPMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget attached hereto as **Exhibit A** is hereby approved preliminarily.

2. **SETTING A PUBLIC HEARING; DIRECTING PUBLICATION.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, time, and location, and District staff is directed to provide notice of the same in accordance with Florida law:

DATE: **August 13, 2026**

TIME: 6:00 PM

LOCATION: Concord Station Clubhouse

18636 Mentmore Blvd., Land O’ Lakes, Florida 34638

3. **TRANSMITTAL TO LOCAL GENERAL PURPOSE GOVERNMENT; POSTING OF PROPOSED BUDGET.** The District Manager is hereby directed to (i) submit a copy of the Proposed Budget to the applicable local general-purpose government(s) at least 60 days prior to its adoption, and (ii) post the approved Proposed Budget on the District’s website in accordance with Chapter 189, Florida Statutes.

4. **SEVERABILITY; EFFECTIVE DATE.** 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. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 11th DAY OF JUNE 2026.

ATTEST:

**CONCORD STATION COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Proposed Budget

EXHIBIT 17

[RETURN TO AGENDA](#)



LLS Tax Solutions Inc.
1645 Sun City Center Plz,
#5027
Sun City Center, FL 33571
Telephone: 850-754-0311
Email: liscott@llstax.com

May 14, 2026

Concord Station Community Development District
c/o Haven Management Solutions
255 Primera Boulevard, Suite 160
Lake Mary, Florida 32746

Thank you for choosing LLS Tax Solutions Inc. (“LLS Tax”) to provide arbitrage services to Concord Station Community Development District (“Client”) for the following bond issue. This Engagement Letter describes the scope of the LLS Tax services, the respective responsibilities of LLS Tax and Client relating to this engagement and the fees LLS Tax expects to charge.

- \$24,120,000 Concord Station Community Development District Capital Improvement Revenue and Refunding Bonds, Series 2016A-1 (Senior Lien)
\$4,305,000 Concord Station Community Development District Capital Improvement Revenue and Refunding Bonds, Series 2016A-2 (Subordinate Lien)

SCOPE OF SERVICES

The procedures that we will perform are as follows:

- Assist in calculation of the bond yield, unless previously computed and provided to us.
- Assist in determination of the amount, if any, of required rebate to the federal government.
- Issuance of a report presenting the cumulative results since the issue date of the issue of bonds.
- Preparation of necessary reports and Internal Revenue Service (“IRS”) forms to accompany any required payment to the federal government.

As a part of our engagement, we will read certain documents associated with each issue of bonds for which services are being rendered. We will determine gross proceeds of each issue of bonds based on the information provided in such bond documents. You will have sole responsibility for determining any other amounts not discussed in those documents that may constitute gross proceeds of each series of bonds for the purposes of the arbitrage requirements.

TAX POSITIONS AND REPORTABLE TRANSACTIONS

Because the tax law is not always clear, we will use our professional judgment in resolving questions affecting the arbitrage calculations. Unless you instruct us otherwise, we will take the reporting position most favorable to you whenever reasonable. Any of your bond issues may be selected for review by the IRS, which may not agree with our positions. Any proposed adjustments are subject to certain rights of appeal. Because of the lack of clarity in the law, we cannot provide assurances that

the positions asserted by the IRS may not ultimately be sustained, which could result in the assessment of potential penalties. You have the ultimate responsibility for your compliance with the arbitrage laws; therefore, you should review the calculations carefully.

The IRS and some states have promulgated “tax shelter” rules that require taxpayers to disclose their participation in “reportable transactions” by attaching a disclosure form to their federal and/or state income tax returns and, when necessary, by filing a copy with the Internal Revenue Service and/or the applicable state agency. These rules impose significant requirements to disclose transactions and such disclosures may encompass many transactions entered into in the normal course of business. Failure to make such disclosures will result in substantial penalties. In addition, an excise tax is imposed on exempt organizations (including state and local governments) that are a party to prohibited tax shelter transactions (which are defined using the reportable transaction rules). Client is responsible for ensuring that it has properly disclosed all “reportable transactions” and, where applicable, complied with the excise tax provision. The LLS Tax services that are the subject of this Engagement Letter do not include any undertaking by LLS Tax to identify any reportable transactions that have not been the subject of a prior consultation between LLS Tax and Client. Such services, if desired by Client, will be the subject of a separate engagement letter. LLS Tax may also be required to report to the IRS or certain state tax authorities certain tax services or transactions as well as Client’s participation therein. The determination of whether, when and to what extent LLS Tax complies with its federal or state “tax shelter” reporting requirements will be made exclusively by LLS Tax. LLS Tax will not be liable for any penalties resulting from Client’s failure to accurately and timely file any required disclosure or pay any related excise tax nor will LLS Tax be held responsible for any consequences of its own compliance with its reporting obligations. Please note that any disclosure required by or made pursuant to the tax shelter rules is separate and distinct from any other disclosure that Client might be required to or choose to make with its tax returns (e.g., disclosure on federal Form 8275 or similar state disclosure).

PROFESSIONAL FEES AND EXPENSES

Our professional fees for the services listed above for the annual bond year beginning August 29, 2025, through the period ending August 28, 2026, is \$500, which includes reasonable out-of-pocket expenses. We will bill you upon completion of our services. Our invoices are payable upon receipt. Additionally, you may request additional consulting services from us upon occasion; we will bill you for these consulting services at a beforehand agreed upon rate.

Unanticipated factors that could increase our fees beyond the estimate given above include the following (without limitation). Should any of these factors arise we will alert you before additional fees are incurred.

- Investment data provided by you is not in good order or is unusually voluminous.
- Proceeds of bonds have been commingled with amounts not considered gross proceeds of the bonds (if that circumstance has not previously been communicated to us).
- A review or other inquiry by the IRS with respect to an issue of bonds.

ACCEPTANCE

You understand that the arbitrage services, report and IRS forms described above are solely to assist you in meeting your requirements for federal income tax compliance purposes. This Engagement Letter constitutes the entire agreement between Client and LLS Tax with respect to this engagement, supersedes all other oral and written representations, understandings or agreements relating to this engagement, and may not be amended except by the mutual written agreement of the Client and LLS Tax.

Please indicate your acceptance of this agreement by signing in the space provided below and returning a copy of this Engagement Letter to us. Thank you again for this opportunity to work with you.

Very truly yours,
LLS Tax Solutions Inc.

AGREED AND ACCEPTED:
Concord Station Community Development
District

By: Linda L. Scott

Linda L. Scott, CPA

By: _____

Print Name _____

Title _____

Date: _____

EXHIBIT 18

[RETURN TO AGENDA](#)

Concord Station Community Development District

**Summary Financial Statements
(Unaudited)**

April 30, 2026

**Concord Station
Balance Sheet
April 30, 2026**

	<u>General Fund</u>	<u>Reserve Fund</u>	<u>Debt Srv Fund</u>	<u>Total</u>
1 <u>Assets:</u>				
2 Cash - Operating Account Southstate	198,788	-	-	198,788
3 Cash - Money Market Account	2,105,476	809,387	-	2,914,863
4 Cash - Operating (Square)	19,544	-	-	19,544
5 Debit Card	2,169	-	-	2,169
6 Investments:				
7 Revenue Trust Fund	-	-	1,871,916	1,871,916
8 Interest Fund	-	-	-	-
9 Debt Service Reserve Fund	-	-	917,982	917,982
10 Prepayment Fund	-	-	85,096	85,096
11 Accounts Receivable	1,000	-	-	1,000
12 On-Roll Assessments Receivable	25,135	-	26,389	51,524
13 Due from Other Funds	-	-	21,803	21,803
14 Deposits	6,591	-	-	6,591
15 Prepaid Items	27,599	-	-	27,599
16 Total Assets	<u>\$ 2,386,302</u>	<u>\$ 809,387</u>	<u>\$ 2,923,187</u>	<u>\$ 6,118,876</u>
17 <u>Liabilities:</u>				
18 Accounts Payable	28,669	-	-	28,669
19 Accrued Payable	15,312	-	-	15,312
20 Due to Other Funds	21,803	-	-	21,803
21 Deposits Payable	-	-	-	-
22 Deferred Revenue - On-Roll	25,135	-	26,389	51,524
23 <u>Fund Balance:</u>				
24 Non-Spendable:	34,190	-	-	34,190
25 Assigned - Reserved	331,869	809,387	-	1,141,256
26 Restricted	-	-	2,896,797	2,896,797
26 Unassigned	1,021,412	-	-	1,021,412
27 Net Change in Fund Balance	907,913	-	-	907,913
28 Total Liabilities & Fund Balance	<u>\$ 2,386,302</u>	<u>\$ 809,387</u>	<u>\$ 2,923,187</u>	<u>\$ 6,118,876</u>

Concord Station
General Fund
Statement of Revenue, Expenditures and Change in Fund Balance
For the Period of October 1, 2025 through April 30, 2026

	FY2026 Adopted Budget	FY2026 Budget Year to Date	FY2026 Actual Year to Date	Variance Over/(Under) Budget
1 Revenues:				
2 Special Assessments	\$ 1,694,847	\$ 1,525,362	\$ 1,669,712.31	\$ 144,350
3 Tax Roll for Transfer to Reserve Fund	50,000	50,000	50,000	-
4 Fund Balance Forward	446,368	-	-	-
5 Interest Income	-	-	70,072	70,072
6 Clubhouse Rentals	-	-	14,211	14,211
7 Fees for Fence Project	-	-	-	-
8 Key/Access/Transponder Revenue	-	-	-	-
9 Miscellaneous Revenue	-	-	25,870	25,870
10 Total Revenues	2,191,215	1,575,362	1,829,866	254,504
11				
				Variance (Over) / Under
12 Expenditures:				
13 Financial & Administrative				
14 Supervisor Compensation	13,000	7,583	7,800	(217)
15 Administrative Services	3,000	1,750	500	1,250
16 District Management	33,750	19,688	14,116	5,572
17 District Engineer	30,000	17,500	20,614	(3,114)
18 Assessment Roll	2,500	1,458	625	833
19 Financial & Revenue Collections	2,500	1,458	1,042	416
20 Accounting Services	16,000	9,333	6,667	2,666
21 Auditing Services	5,500	-	-	-
22 Miscellaneous Mailings	1,500	-	-	-
23 Public Officials Liability Insurance	3,519	3,316	3,316	-
24 Bank Fees	800	467	728	(261)
25 Dues, Licenses & Fees	175	175	3,535	(3,360)
26 Legal Advertising	1,500	875	407	468
27 Tax Collector/Property Appraiser Fee	150	-	-	-
28 ADA Website Compliance	2,015	1,515	1,515	-
29 Website Hosting, Maintenance & Backup	1,500	1,500	72	1,428
30 District Counsel	45,000	45,000	51,313	(6,313)
31 Total Financial & Administrative	162,409	111,618	112,249	(631)
32				
33 Debt Administration				
34 Dissemination Agent	5,000	2,917	1,667	-
35 Trustee Fees	6,500	-	-	-
36 Arbitrage Rebate Calculation	500	-	-	-
37 Total Debt Administration	12,000	2,917	1,667	-
38				
39 Security Operations				
40 Off Duty Deputy	41,760	24,360	-	24,360
41 Total Security Operations	41,760	24,360	-	24,360
42				
43 Electric Utility Services				
44 Utility Services	16,000	9,333	7,234	2,099
45 Utility - Recreation Facilities	32,000	18,667	15,949	2,718
46 Utility - Streetlights	106,000	61,833	56,552	5,281
47 Total Electric Utility Services	154,000	89,833	79,735	10,098
48				
49 Garbage/Solid Waste Control Services				
50 Solid Waste Assessment	900	900	1,104	(204)
51 Garbage - Recreation Facilities	1,040	1,040	1,228	(188)
52 Total Garbage/Solid Waste Control Services	1,940	1,940	2,332	(392)

Concord Station
General Fund
Statement of Revenue, Expenditures and Change in Fund Balance
For the Period of October 1, 2025 through April 30, 2026

53				
54	Water-Sewer Combination Services			
55	Utility - Recreation Facilities	10,000	5,833	4,317
56	Total Water-Sewer Combination Services	10,000	5,833	4,317
57				
58	Stormwater Control			
59	Pest Control	3,500	2,042	-
60	Aquatic Maintenance	120,837	70,488	63,178
61	Lake/Pond Bank Maintenance & Repair	20,000	11,667	-
62	Stormwater Assessments	2,000	1,871	1,871
63	Wetland Monitoring & Maintenance	-	-	-
64	Fountain Service Repair & Maintenance	4,500	2,625	-
65	Acquatic Plant Replacement	2,500	-	-
66	Stormwater System Maintenance	2,500	-	-
67	Wetland Invasive Areas Maintenance	2,500	-	-
68	Total Stormwater Control	158,337	88,693	65,048
69				
70	Other Physical Environment			
71	Property Insurance	37,161	37,161	37,473
72	General Liability Insurance	4,523	4,523	4,523
73	Entry & Walls Maintenance & Repair	5,000	2,917	-
74	Landscape Maintenance	264,350	154,204	171,175
75	Well Maintenance	500	292	-
76	Landscape - Fertilizer	18,000	10,500	6,765
77	Landscape Replacement Plants, Shrubs, Trees	15,000	8,750	811
78	Landscape Inspection Services	-	-	-
79	Fire Ant Treatment	2,500	1,458	-
80	Holiday Decorations	58,280	33,997	-
81	Landscape - Pest Control/OTC Injections	8,900	5,192	575
82	Landscape - Mulch	32,500	18,958	-
83	Landscape - Annuals/Flowers	5,900	1,475	1,475
84	Landscape - Pest Control	-	-	-
85	Irrigation Repair	20,000	11,667	6,638
86	Rust Prevention	15,000	8,750	7,945
87	Total Other Physical Environment	487,614	299,844	237,380
88				
89	Road & Street Facilities			
90	Roadway Repair & Maintenance	5,000	-	-
91	Total Road & Street Facilities	5,000	-	-
92				
93	Parks & Recreation			
94	Management Contract	-	-	-
95	Amenity Management Contracted Employee Salaries	332,020	193,678	154,337
96	Clubhouse Maintenance & Repair	27,000	15,750	20,363
97	Gate Maintenance & Repair	1,000	1,000	4,070
98	Computer Support, Maintenance & Repair	2,000	1,167	-
99	Fitness Equipment Maintenance & Repair	5,000	2,917	901
100	Clubhouse Facility Janitorial Services	20,500	11,958	8,750
101	Clubhouse Facility Janitorial Supplies	5,000	2,917	-
102	Pool Service Contract	27,600	16,100	16,100
103	Security System Monitoring Services & Maintenance	11,724	11,724	26,261
104	Facility A/C & Heating Maintenance & Repair	5,000	2,917	-
105	Furniture Repair & Replacement	7,000	4,083	-
106	Pool Permits	425	248	-
107	Playground Equipment Maintenance & Repairs	2,500	1,458	-
108	Vehicle Maintenance	750	438	-

Concord Station
General Fund
Statement of Revenue, Expenditures and Change in Fund Balance
For the Period of October 1, 2025 through April 30, 2026

109 Telephone, Fax & Internet	9,000	5,250	5,130	120
110 Athletic Court/Field/Playground Maintenance	2,500	1,458	-	1,458
111 Pool/Water Park/Fountain Maintenance	6,000	3,500	2,745	755
112 Pest Control & Termite Bond	1,300	758	368	390
113 Office Supplies	3,500	3,500	3,826	(326)
114 Wildlife Management Services	2,500	1,458	-	1,458
115 Dog Waste Station Supplies and Maintenance	10,000	7,979	7,979	-
116 Total Parks & Recreation	482,319	290,258	250,831	39,427
117				
118 Special Events & Contingency				
119 Clubhouse - Special Events	25,000	14,583	5,023	9,561
120 Miscellaneous Contingency	450,000	113,056	113,372	(317)
121 Capital Outlay	150,836	-	-	-
122 Total Special Events & Contingency	625,836	127,639	118,395	9,244
123				
124 Total Expenditures Before Other Financing Sources	2,141,215	1,042,935	871,953	169,731
125				
126 Total Other Financing Sources (Uses)				
127 Interfund Transfer to Capital Reserve Fund	50,000	50,000	50,000	-
128 Total Other Financing Sources (Uses)	2,191,215	1,092,935	921,953	169,731
129				
130 Transfer In			-	
131				
132 Total Excess Expenditures Over (Under) Revenues	-	482,428	907,913	424,235
133				
134 Fund Balance - Beginning			1,387,471	
135				
136 Fund Balance - Ending			2,295,383	

**Concord Station
Capital Reserve Fund
Statement of Revenue, Expenditures and Change in Fund Balance
For the Period of October 1, 2025 through April 30, 2026**

	FY025 Adopted Budget	FY2025 Actual Year to Date
1 Revenues:		
2 Interest Earnings	\$ -	\$ -
3 Special Assessments	-	-
4 Total Revenues	-	-
5 Expenditures:		
6 Increase in Fund Balance	50,000	-
7 Total Expenditures	50,000	-
8 Excess Expenditures Over (Under) Revenues	(50,000)	-
9 Other Sources (Uses)		
10 Transfer In from General Fund	50,000	50,000
12 Total Other Sources (Uses)	50,000	50,000
Transfer Out	-	-
13 Fund Balance - Beginning	-	759,387
14 Fund Balance - Ending	-	809,387

**Concord Station
Debt Service 2016
Statement of Revenue, Expenditures and Change in Fund Balance
For the Period of October 1, 2025 through April 30, 2026**

	Adopted Budget	Actual Year to Date
1 Revenues:		
2 Special Assessments - On-Roll, Net	\$ 1,831,880	\$ 1,805,491
3 Prepayment Revenue	-	-
4 Interest	-	22,620
5		
6 Total Revenues	1,831,880	1,828,110
7		
8		
9 Expenditures:		
10		
11 Debt Service Obligation , Net	1,831,880	365,577
18		
19 Total Expenditures	1,831,880	365,577
20		
21 Excess Expenditures Over (Under) Revenues	-	1,462,533
22		
23 Other Sources (Uses)		
24 Transfer In	-	-
25 Transfer Out	-	-
26 Total Other Sources (Uses)	-	-
27		
28 Fund Balance - Beginning	-	1,434,264
29		
30 Fund Balance - Ending	-	2,896,798

**Concord Station
Balance Sheet
April 30, 2026**

Balance per Bank Statement	\$ 245,221.76
Plus: Deposits in Transit	-
Less: Outstanding Checks	(46,433.79)
	<hr/> \$ 198,787.97 <hr/>
Beginning Balance	135,128.87
Receipts	2,058,911.10
Disbursements	(1,995,252.00)
<i>Balance per Book</i>	<hr/> \$ 198,787.97 <hr/>

**Concord Station
Check Register
FY2026**

Date	Check # Payee	Deposit	Deposit	Disbursement	Balance
9/30/2025	Balance		-	-	118,107.76
10/1/2025	5098 Anchor Stone Management, LLC	District Management Service		4,250.00	113,857.76
10/1/2025	5099 RedTree Landscape Systems	Amen cent landscape		10,400.00	103,457.76
10/1/2025	5100 RedTree Landscape Systems	Irrigation Repairs		5,000.00	98,457.76
10/1/2025	5101 Let's Plan A Party	Event-DEPOSIT (50%)		1,500.00	96,957.76
10/1/2025	5102 RedTree Landscape Systems	landscape maint		24,104.17	72,853.59
10/1/2025	5103 Suncoast Rust Control, Inc.	Monthly water treatment		1,135.00	71,718.59
10/1/2025	5104 ECS Integrations LLC	camera mgmt		750.00	70,968.59
10/2/2025		Funds Transfer	50,000.00		120,968.59
10/2/2025	100225ach Duke Energy	0000 Trinity Cottage Dr.		1.91	120,966.68
10/3/2025		Deposit	2,511.90		123,478.58
10/4/2025	5105 M&G Investors, LLC	Janitorial Services-Cleaning		1,250.00	122,228.58
10/9/2025	100925ach Florida Department of Commerce	Annual District Fee		175.00	122,053.58
10/9/2025	10/9/2025 Heartland Payroll	Payroll		91.00	121,962.58
10/9/2025	10/9/2025 Heartland Payroll	Employee Payroll		1,771.68	120,190.90
10/9/2025	10/9/2025 Heartland Payroll	PR		8,298.08	111,892.82
10/10/2025	5106 Kilinski Van Wyk PLLC	Legal Services		7,697.20	104,195.62
10/10/2025	5107 Fitness Logic	Repairs/Maint		175.00	104,020.62
10/13/2025	5112 Piper Fire Protection, LLC	Svc Fire Alarm		310.00	103,710.62
10/13/2025	5113 Piper Fire Protection, LLC	Fire Monitoring		300.00	103,410.62
10/13/2025	5108 RedTree Landscape Systems	Landscape Enhacement		1,475.00	101,935.62
10/13/2025	5109 Randall W. Griffin	100925 BOSMTG		200.00	101,735.62
10/13/2025	5110 Marcela Cisternas	100925 BOSMTG		200.00	101,535.62
10/13/2025	5111 Kevin Wagner	100925 BOSMTG		200.00	101,335.62
10/14/2025	5114 Advanced Drainage Solutions			29,002.50	72,333.12
10/14/2025	5115 Jessica LaBarbera.	BOS MTG 100925		200.00	72,133.12
10/14/2025		Funds Transfer	50,000.00		122,133.12
10/14/2025	101425ach ADT Security Services	18636 Mentmore Blvd		60.33	122,072.79
10/14/2025	101425achj2 FL Dept of Revenue	Sales Tax		149.34	121,923.45
10/15/2025	5116 Stantec Consulting Services Inc.	Professional Engineering svc		1,761.00	120,162.45
10/20/2025	5117 Advanced Drainage Solutions	Repairs/Maint		5,610.00	114,552.45
10/20/2025	5118 Arrow Exterminators Inc	Reference: Pest Control Service- Oct		52.00	114,500.45
10/20/2025	102025ach Pasco County Utilities Services Branch	19322 UMBERLAND PLACE,		95.49	114,404.96
10/20/2025	102025ach1 Pasco County Utilities Services Branch	18636 MENTMORE BOULEVARD		458.03	113,946.93
10/20/2025	102025ach3 Pasco County Utilities Services Branch	3662 BUCKINGHAMSHIRE DR		32.86	113,914.07
10/23/2025		Funds Transfer	50,000.00		163,914.07
10/23/2025	10/23/2025 Heartland Payroll	Payroll		91.00	163,823.07
10/23/2025	10/23/2025 Heartland Payroll	Employee Payroll		1,711.93	162,111.14
10/23/2025	10/23/2025 Heartland Payroll	PR		8,006.74	154,104.40
10/24/2025	102425ach Duke Energy	3440 Buckinghamshire Blvd - Entry Light		30.80	154,073.60
10/24/2025	102425ach2 Duke Energy	18636 Mentmore Blvd - Clbhs-Pool		2,141.30	151,932.30
10/24/2025	102425ach3 Duke Energy	18230 Snowdonia Dr - Entry Light		30.80	151,901.50
10/24/2025	102425ach4 Duke Energy	18108 Mentmore Blvd - Entry Light		30.80	151,870.70
10/24/2025	102425ach5 Duke Energy	19069 Lake Patience Rd - Entry Light		30.80	151,839.90
10/24/2025	102425ach6 Duke Energy	18433 Mentmore Blvd - Irrig		35.52	151,804.38
10/24/2025	102425ach6 Duke Energy	19109 Mentmore Blvd - Entry Wall Light 9/3-10/1		30.80	151,773.58
10/24/2025	102425ach8 Duke Energy	18552 Mentmore Blvd - Entry Light		30.80	151,742.78
10/24/2025	102425ach9 Duke Energy	3753 Tuckerton Dr - Irrig		122.81	151,619.97
10/24/2025	102425ach1 Duke Energy	18933 Chislehurst Dr - Irrig		48.21	151,571.76
10/24/2025	102425ach11 Duke Energy	19135 Manassas Dr - Sign Lights		30.80	151,540.96
10/24/2025	102425ach12 Duke Energy	3936 Buckinghamshire Drive - Irrig		73.47	151,467.49
10/24/2025	102425ach13 Duke Energy	18661 State Road 54		53.92	151,413.57
10/24/2025	102425ach13 Duke Energy	18933 Mentmore Blvd - Sign Lights		1,348.06	150,065.51
10/24/2025	102425ach14 Duke Energy	18636 Mentmore Blvd - CH Main		76.32	149,989.19
10/24/2025	102425ach15 Duke Energy	3869 Sunlake Blvd - Sign Irrig		30.80	149,958.39
10/24/2025	102425ach16 Duke Energy	18636 Mentmore Blvd - Splash,		225.49	149,732.90
10/24/2025	102425ach17 Duke Energy	3444 Tuckerton		30.80	149,702.10
10/24/2025	102425ach19 Duke Energy	3882 SUNLAKE BLVD SIGN,		85.68	149,616.42
10/27/2025	5119 Egis Insurance Advisors LLC	Policy # 100125607		42,577.00	107,039.42
10/27/2025	5121 Bandit Fitness Equipment	Fitness equip maint		316.97	106,722.45
10/28/2025	5128 Arrow Exterminators Inc	Pest - Sept		52.00	106,670.45
10/28/2025	102825ach1 Duke Energy	(576) 10920 STATE ROAD 54		5,978.05	100,692.40
10/30/2025	5129 Cintas Fire 636525	compliance engine fee		51.00	100,641.40
10/30/2025	5131 Cintas Fire 636525	Alarm repair		373.16	100,268.24
10/30/2025	5133 Cintas Fire 636525	Alarm repair		636.70	99,631.54
10/30/2025	103025ach Bright House Networks	18636 MENTMORE Blvd		728.86	98,902.68
10/30/2025	103025ach ECS Integrations LLC	Main Access Panels		4,880.00	94,022.68
10/31/2025	103025ach1 WASTE MANAGEMENTINC.OF FLORIDA	Waste svc		120.51	93,902.17
10/31/2025			152,511.90	176,717.49	93,902.17
11/3/2025	5134 RedTree Landscape Systems	landscape maint		24,104.17	69,798.00
11/3/2025	5135 Solitude Lake Management	5464		9,223.00	60,575.00
11/3/2025	5136 Anchor Stone Management, LLC	District Management Service		4,250.00	56,325.00
11/3/2025		Funds Transfer	75,000.00		131,325.00
11/3/2025	110325 Duke Energy	Reference: 0000 Trinity Cottage Dr. (9/11-10/10)		1.91	131,323.09
11/4/2025	5137 M&G Investors, LLC	Janitorial Services-Weekly Cleaning		1,250.00	130,073.09
11/4/2025	5138 Suncoast Rust Control, Inc.	Commercial Svc: Monthly water treatment		1,135.00	128,938.09
11/4/2025	5139 Stericycle Inc	Shred Services (Autopay)		1,570.80	127,367.29
11/4/2025	11/4/2025 Heartland Payroll	Payroll 10/19-11/1/25		91.00	127,276.29
11/4/2025	11/4/2025 Heartland Payroll	Employee Payroll 10/19/25-11/4/25		1,714.77	125,561.52
11/4/2025	11/4/2025 Heartland Payroll	PR 10/19/25-11/1/25		8,101.86	117,459.66
11/6/2025	5140 ECS Integrations LLC	100 bar codes		550.00	116,909.66
11/14/2025	ACH 111425 ADT Security Services	18636 Mentmore Boulevard, Land O' Lakes, Florida 34638, Oct		60.33	116,849.33
11/17/2025	5141 Jessica LaBarbera.	BOS MTG 111325		200.00	116,649.33
11/17/2025	5142 Randall W. Griffin	111325 BOSMTG		200.00	116,449.33
11/17/2025	5143 Marcela Cisternas	111325 BOSMTG		200.00	116,249.33
11/17/2025	5144 Kevin Wagner	111325 BOSMTG		200.00	116,049.33
11/17/2025	5145 Fred Berdeguez	111325 bos mtg		200.00	115,849.33

11/17/2025	11/17/2025	Heartland Payroll	PR 11/2-11/15/25		8,191.82	107,657.51
11/17/2025	11/17/2025	Heartland Payroll	Payroll 11/2-11/15/25		91.00	107,566.51
11/17/2025	11/17/2025	Heartland Payroll	Employee Payroll 11/2-11/15/25		1,804.47	105,762.04
11/18/2025	111825acg	FL Dept of Revenue	Sales Tax		109.22	105,652.82
11/18/2025	5147	Suncoast Pool Service	Reference: Swimming Pool Service		2,300.00	103,352.82
11/18/2025	5148	Suncoast Pool Service	Pool Repair		2,745.00	100,607.82
11/18/2025	111825ach	WASTE MANAGEMENTINC.OF FLORIDA	Waste Management-Service Period: 12/1-12/31//25		120.51	100,487.31
11/19/2025			Deposit	200.00		100,687.31
11/21/2025	112125acj	Pasco County Utilities Services Branch	19322 UMBERLAND PLACE,		117.84	100,569.47
11/21/2025	112125ach	Pasco County Utilities Services Branch	18636 MENTMORE BOULEVARD		496.61	100,072.86
11/21/2025	112125ach2	Pasco County Utilities Services Branch	3662 BUCKINGHAMSHIRE DR		73.46	99,999.40
11/23/2025	5150	Stantec Consulting Services Inc.	Professional Engineering Services		2,735.89	97,263.51
11/23/2025	5151	Kilinski Van Wyk PLLC	Legal Services		12,476.23	84,787.28
11/23/2025	5152	Business Observer	Legal Advertising		166.25	84,621.03
11/23/2025	5153	Business Observer	Legal Advertising		70.00	84,551.03
11/23/2025	5154	Business Observer	Legal Advertising		61.25	84,489.78
11/26/2025	112625ach1	Duke Energy	3440 Buckinghamshire Blvd - Entry Light, (10/2-11/3)		30.80	84,458.98
11/26/2025	112625ach2	Duke Energy	18636 Mentmore Blvd - Clubhouse / Pool,10/2-11/3		2,077.99	82,380.99
11/26/2025	112625ach3	Duke Energy	18230 Snowdonia Drive - Entry Light, 10/2-11/3		30.80	82,350.19
11/26/2025	112625ach4	Duke Energy	18108 Mentmore Blvd - Entry Light 10/2-11-3		30.80	82,319.39
11/26/2025	112625ach5	Duke Energy	19069 Lake Patience Rd - Entry Light 10/2-11/3		30.80	82,288.59
11/26/2025	112625ach6	Duke Energy	18433 Mentmore Blvd - Irrigation 10-2-11/3		71.98	82,216.61
11/26/2025	112625ach7	Duke Energy	19109 Mentmore Blvd - Entry Wall Light 10/2-11/3		30.80	82,185.81
11/26/2025	112625ach8	Duke Energy	18552 Mentmore Blvd - Entry Light 10/2-11/3		32.17	82,153.64
11/26/2025	112625ach9	Duke Energy	3753 Tuckerton Dr - Irrigation 10/2-11/3		137.70	82,015.94
11/26/2025	112625ach10	Duke Energy	18933 Chislehurst Dr - Irrigation 10/2-11/3		44.53	81,971.41
11/26/2025	112625ach11	Duke Energy	19135 Manassas Dr - Sign Lights 10/2-11/3		30.80	81,940.61
11/26/2025	112625ach12	Duke Energy	3936 Buckinghamshire Drive - Irrigation 10/2-11/3		81.65	81,858.96
11/26/2025	112625ach13	Duke Energy	18661 State Road 54 10/2-11/3		60.42	81,798.54
11/26/2025	112625ach14	Duke Energy	18933 Mentmore Blvd - Sign Lights 10/2-11/3		1,348.06	80,450.48
11/26/2025	112625ach15	Duke Energy	18636 Mentmore Blvd - CH Main Buildi 10/2-11/3		74.96	80,375.52
11/26/2025	112625ach16	Duke Energy	3869 Sunlake Blvd - Sign Irrigation 10/2-11/3		30.80	80,344.72
11/26/2025	112625ach17	Duke Energy	18636 Mentmore Blvd - Splash, 10/2-11/3		242.06	80,102.66
11/26/2025	112625ach18	Duke Energy	3444 Tuckerton 10/2-11/3		30.80	80,071.86
11/26/2025	112625ach20	Duke Energy	3882 SUNLAKE BLVD SIGN, 10/2-11/3		124.14	79,947.72
11/30/2025					75,200.00	89,154.45
12/1/2025	5155	Business Observer	Legal Advertising		109.38	79,838.34
12/1/2025	5156	U.S. BANK	trustee fees		6,926.25	72,912.09
12/1/2025	5157	ECS Integrations LLC	100 bar codes		350.00	72,562.09
12/1/2025	5158	RedTree Landscape Systems	landscape maint		24,104.17	48,457.92
12/1/2025	120125ach	Bright House Networks	18636 MENTMORE Blvd		728.86	47,729.06
12/1/2025			Funds Transfer	100,000.00		147,729.06
12/1/2025	120125ach	Duke Energy	(576) 10920 STATE Rd 54 - Sign		5,978.05	141,751.01
12/1/2025	5159	POOP 911	annual svc pmt		7,979.40	133,771.61
12/1/2025	5162	Solitude Lake Management		5464	9,223.00	124,548.61
12/2/2025	120225ach	Duke Energy	0000 Trinity Cottage Dr.		1,103.76	123,444.85
12/2/2025	5160	Finn Outdoor, LLC	pond/lake maint		67,300.00	56,144.85
12/2/2025	5161	Finn Outdoor, LLC	pond/lake maint		5,350.00	50,794.85
12/4/2025	5163	Fitness Logic	Repairs/Maint		175.00	50,619.85
12/4/2025	12/4/2025	Heartland Payroll	PR 11/16-11/29/25		8,260.28	42,359.57
12/4/2025	12/4/25-2	Heartland Payroll	Employee Payroll 11/16-11/29/25		1,778.89	40,580.68
12/4/2025	12/4/25-3	Heartland Payroll	Payroll 11/16-11/29/25		268.50	40,312.18
12/5/2025			Deposit	16,486.00		56,798.18
12/7/2025	5164	Cintas Fire 636525	sprinkler system		338.22	56,459.96
12/7/2025	5165	Suncoast Rust Control, Inc.	Monthly water trtmnt		1,135.00	55,324.96
12/7/2025	5166	Blue Wave Lighting	LED lighting (rem bal)		28,294.00	27,030.96
12/7/2025	5167	Jessica LaBarbera.	BOS MTG 12-02-25		200.00	26,830.96
12/7/2025	5168	Randall W. Griffin	12-02-25 BOSMTG		200.00	26,630.96
12/7/2025	5169	Marcela Cisternas	12-02-25 BOSMTG		200.00	26,430.96
12/7/2025	5170	Kevin Wagner	12-02-25 BOSMTG		200.00	26,230.96
12/7/2025	5171	Fred Berdeguez	12-02-25 bos mtg		200.00	26,030.96
12/8/2025			Funds Transfer	100,000.00		126,030.96
12/8/2025	5172	Mike Fasano Pasco County Tax Collecto	property taxes		1,870.64	124,160.32
12/8/2025	5175	Mike Fasano Pasco County Tax Collecto	2025 Solid Waste Disposal2126180010245000000		1,104.02	123,056.30
12/8/2025	5176	Pasco Cty Fire Rescue	Inspection		100.00	122,956.30
12/10/2025	5178	Suncoast Pool Service	pool maint		2,300.00	120,656.30
12/10/2025			Deposit	20,850.00		141,506.30
12/14/2025	5179	Jessica LaBarbera.	BOS MTG 12-11-25		200.00	141,306.30
12/14/2025	5180	Randall W. Griffin	12-11-25 BOSMTG		200.00	141,106.30
12/14/2025	5181	Marcela Cisternas	12-11-25 BOSMTG		200.00	140,906.30
12/14/2025	5182	Kevin Wagner	12-11-25 BOSMTG		200.00	140,706.30
12/14/2025	5183	Fred Berdeguez	12-11-25 bos mtg		200.00	140,506.30
12/15/2025	5184	Solitude Lake Management		5464	9,223.00	131,283.30
12/15/2025	121525ach	ADT Security Services	18636 Mentmore Boulevard, Land O' Lakes, Florida 34638, Oct		60.33	131,222.97
12/16/2025	121625ach	WASTE MANAGEMENTINC.OF FLORIDA	Waste Management-Service Period: 12/1-12/31//25		120.51	131,102.46
12/17/2025	121725ach	FL Dept of Revenue	Sales Tax		6.91	131,095.55
12/18/2025	121825ach	Heartland Payroll	PR 11/30/25-12/13/25		8,637.69	122,457.86
12/18/2025	121825ach1	Heartland Payroll	Employee Payroll 11.30-12.13.25		1,793.02	120,664.84
12/18/2025	121825ach2	Heartland Payroll	Payroll 11.30-12.13.25		94.00	120,570.84
12/22/2025	ACH 122225	Pasco County Utilities Services Branch	multiple bills		800.62	119,770.22
12/24/2025	122425ach	FL Dept of Revenue	Sales Tax		50.03	119,720.19
12/29/2025	122925ach1	Duke Energy	3882 Sunlake Blvd		142.38	119,577.81
12/29/2025	122925ach2	Duke Energy	3444 TUCKERTON DR sign entry		30.80	119,547.01
12/29/2025	122925ach3	Duke Energy	18636 MENTMORE BLVD splash		211.61	119,335.40
12/29/2025	122925ach4	Duke Energy	3869 SUNLAKE BLVD sign irrig		30.80	119,304.60
12/29/2025	122925ach5	Duke Energy	18636 MENTMORE BLVD maint		40.01	119,264.59
12/29/2025	122925ach6	Duke Energy	18933 MENTMORE BLVD lite		1,348.06	117,916.53
12/29/2025	122925ach7	Duke Energy	18661 STATE Rd 54		92.38	117,824.15
12/29/2025	122925ach8	Duke Energy	3936 BUCKINGHAMSHIRE DR irrig		71.63	117,752.52
12/29/2025	122925ach9	Duke Energy	19135 MANASSAS DR LITE		30.80	117,721.72
12/29/2025	122925ach10	Duke Energy	18933 CHISLEHURST DR irrig		30.80	117,690.92
12/29/2025	122925ach11	Duke Energy	3753 TUCKERTON DR irrig		119.30	117,571.62
12/29/2025	122925ach12	Duke Energy	18552 MENTMORE BLVD lite entry		31.17	117,540.45
12/29/2025	122925ach13	Duke Energy	19109 MENTMORE BLVD entr wall		30.80	117,509.65

12/29/2025	122925ach14	Duke Energy	18433 MENTMORE BLVD irrig	44.21	117,465.44	
12/29/2025	122925ach16	Duke Energy	18108 MENTMORE BLVD lite entry	30.80	117,434.64	
12/29/2025	122926ach17	Duke Energy	18230 SNOWDONIA DR	30.80	117,403.84	
12/29/2025	122925ach18	Duke Energy	18636 MENTMORE BLVD clbhouse/pool	2,437.79	114,966.05	
12/29/2025	122925ach19	Duke Energy	3440 BUCKINGHAMSHIRE DR sign	30.80	114,935.25	
12/29/2025	122925ach20	Duke Energy	19069 lake patience rd sign	30.80	114,904.45	
12/31/2025	5185	Anchor Stone Management, LLC	District Management Service	4,250.00	110,654.45	
12/31/2025	5186	FL Dept of Revenue	Sales Tax	2,157.28	108,497.17	
12/31/2025	5187	USA Fence Company	Fence	7,123.00	101,374.17	
12/31/2025	123125ach1	Heartland Payroll	PR	8,447.21	92,926.96	
12/31/2025	123125ach2	Heartland Payroll	Employee Payroll	1,880.88	91,046.08	
12/31/2025	123125ach3	Heartland Payroll	Payroll	91.00	90,955.08	
12/31/2025	123125ach5	Duke Energy	(576) 10920 STATE ROAD 54 - Sign Lights	5,978.05	84,977.03	
12/31/2025	123125ach6	Bright House Networks	18636 MENTMORE Blvd (12.14-1.13.26)	728.98	84,248.05	
12/31/2025				237,336.00	233,035.67	84,248.05
1/2/2026	010226ach	Duke Energy	0000 Trinity Cottage Dr. stat 4A	1,103.76	83,144.29	
1/5/2026	5188	Solitude Lake Management	Annual Maint	9,223.00	73,921.29	
1/6/2026	5189	Cintas Fire 636525	sprinkler system	485.12	73,436.17	
1/6/2026	5190	M&G Investors, LLC	Janitorial Svcs-Wkly Cleaning	1,250.00	72,186.17	
1/6/2026	5191	M&G Investors, LLC	Janitorial Svcs-Wkly Cleaning	1,250.00	70,936.17	
1/6/2026	5192	ECS Integrations LLC	camera mgmt	750.00	70,186.17	
1/6/2026	5193	Suncoast Rust Control, Inc.	Monthly water treatment	1,135.00	69,051.17	
1/6/2026	5194	Arrow Exterminators Inc	Pest Control	52.00	68,999.17	
1/6/2026	5195	Kilinski Van Wyk PLLC	Legal Services	9,466.12	59,533.05	
1/6/2026	5196	Stantec Consulting Services Inc.	Prof Engineering Svcs	5,097.08	54,435.97	
1/9/2026	1/9/2026	Credit Card Charges	Credit Card Purchases	3,587.21	50,848.76	
1/12/2026	5197	Suncoast Pool Service	Swimming Pool svc	2,300.00	48,548.76	
1/12/2026	5198	Arrow Exterminators Inc	pest control	52.00	48,496.76	
1/12/2026	5199	Jessica LaBarbera.	BOS MTG 1-8-26	200.00	48,296.76	
1/12/2026	5200	Randall W. Griffin	1-8-26 BOSMTG	200.00	48,096.76	
1/12/2026	5201	Marcela Cisternas	1-8-26 BOSMTG	200.00	47,896.76	
1/12/2026	5202	Kevin Wagner	1-8-26 BOSMTG	200.00	47,696.76	
1/12/2026	5203	Fred Berdeguez	1-8-26 bos mtg	200.00	47,496.76	
1/13/2026	5204	Arrow Exterminators Inc	pest control	52.00	47,444.76	
1/13/2026			Funds Transfer	100,000.00	147,444.76	
1/14/2026	011426ACH	ADT Security Services	18636 Mentmore Blvd	60.33	147,384.43	
1/15/2026	011526ACH	Heartland Payroll	PR	8,210.73	139,173.70	
1/15/2026	011526ACH2	Heartland Payroll	Employee Payroll	1,815.40	137,358.30	
1/15/2026	011526ACH3	Heartland Payroll	Payroll	91.00	137,267.30	
1/16/2026	011626ach	FL Dept of Revenue	Sales Tax	176.53	137,090.77	
1/19/2026	5205	Cintas Fire 636525	sprinkler test	51.00	137,039.77	
1/19/2026	5206	Cintas Fire 636525	backflow inspection	258.00	136,781.77	
1/19/2026	5207	Cintas Fire 636525	hydrant inspection	150.00	136,631.77	
1/19/2026	5208	Cintas Fire 636525	alarm syst inspection	556.52	136,075.25	
1/20/2026	012026ach	WASTE MANAGEMENTINC.OF FLORIDA, INC.		148.23	135,927.02	
1/22/2026	5210	Steadfast Alliance	landscape maint	16,990.50	118,936.52	
1/22/2026	5211	Sniffen & Spellman, PA	Legal Svc 12/31/25	1,050.00	117,886.52	
1/23/2026	012326ach	Pasco County Utilities Services Branch	19322 UMBERLAND PLACE,	117.84	117,768.68	
1/23/2026	012326ach1	Pasco County Utilities Services Branch	18636 MENTMORE BOULEVARD	389.91	117,378.77	
1/23/2026	012326ach6	Pasco County Utilities Services Branch	3662 BUCKINGHAMSHIRE DR	11.00	117,367.77	
1/25/2026	5213	Egis Insurance Advisors LLC	WC Policy # 100125607	2,735.00	114,632.77	
1/25/2026	5214	ECS Integrations LLC	camera mgmt	11,150.00	103,482.77	
1/27/2026	012726ach	Duke Energy	3440 Buckinghamshire Blvd - Entry Light	30.97	103,451.80	
1/27/2026	012726ach2	Duke Energy	18636 MENTMORE BLVD clbhouse/pool	2,678.57	100,773.23	
1/27/2026	012726ach3	Duke Energy	18230 SNOWDONIA DR	30.80	100,742.43	
1/27/2026	012726ach4	Duke Energy	18108 MENTMORE BLVD lite entry	31.31	100,711.12	
1/27/2026	012726ach5	Duke Energy	19069 lake patience rd sign	30.80	100,680.32	
1/27/2026	012726ach6	Duke Energy	18433 MENTMORE BLVD irrig	325.04	100,355.28	
1/27/2026	012726ach7	Duke Energy	19109 Mentmore Blvd - Entry Wall Light	30.80	100,324.48	
1/27/2026	012726ach8	Duke Energy	18552 Mentmore Blvd - Entry Light	38.66	100,285.82	
1/27/2026	012726ach11	Duke Energy	18933 Chislehurst Dr - Irrig	49.47	100,236.35	
1/27/2026	012726ach11	Duke Energy	19135 Manassas Dr - Sign Lights	30.80	100,205.55	
1/27/2026	012726ach12	Duke Energy	3936 Buckinghamshire Dr - Irrig	82.49	100,123.06	
1/27/2026	012726ach13	Duke Energy	18661 State Road 54	232.13	99,890.93	
1/27/2026	012726ach15	Duke Energy	18933 Mentmore Blvd - Sign Lights	1,385.15	98,505.78	
1/27/2026	012726ach18	Duke Energy	18636 MENTMORE BLVD	30.80	98,474.98	
1/27/2026	012726ach17	Duke Energy	3869 SUNLAKE BLVD sign irrig	30.80	98,444.18	
1/27/2026	012726ach19	Duke Energy	18636 MENTMORE BLVD splash	241.54	98,202.64	
1/27/2026	012726ach20	Duke Energy	3444 TUCKERTON DR sign entry	31.67	98,170.97	
1/27/2026	012726ach21	Duke Energy	3882 Sunlake Blvd	125.97	98,045.00	
1/27/2026	012726achj2	Duke Energy	3753 TUCKERTON DR irrig	139.74	97,905.26	
1/29/2026	12926	Duke Energy	(576) 10920 STATE ROAD 54 - Sign Lights	6,078.12	91,827.14	
1/30/2026	013026ach	Heartland Payroll	Employee Payroll	2,145.89	89,681.25	
1/30/2026	013026ach2	Heartland Payroll	Payroll	100.00	89,581.25	
1/30/2026	013026ach3	Heartland Payroll	PR	8,035.09	81,546.16	
1/30/2026				100,000.00	102,701.89	81,546.16
2/2/2026	5215	Solitude Lake Management	Annual Aquatic Maint	9,223.00	72,323.16	
2/2/2026	5216	Arborist Aboard Inc.	Review Trees/Community Options	400.00	71,923.16	
2/2/2026	020226ach	Bright House Networks	18636 MENTMORE Blvd (1.14-2.13.26)	728.89	71,194.27	
2/3/2026	5217	Suncoast Rust Control, Inc.	Monthly water treatment	1,135.00	70,059.27	
2/5/2026			Deposit	1,374.45	71,433.72	
2/9/2026	020926ach	Stantec Consulting Services Inc.	Prof Engineering Svcs	6,658.98	64,774.74	
2/9/2026	5219	Steadfast Alliance	landscape maint	22,654.00	42,120.74	
2/9/2026			Funds Transfer	100,000.00	142,120.74	
2/11/2026	5220	Suncoast Pool Service	Swimming Pool Service	2,300.00	139,820.74	
2/11/2026	021126ach	Harland Clarke	Check Reorder-Operating acct	483.92	139,336.82	
2/12/2026	021226ach	Heartland Payroll	PR	8,254.16	131,082.66	
2/12/2026	021226ach2	Heartland Payroll	Payroll	91.00	130,991.66	
2/12/2026	021226ach3	Heartland Payroll	Employee Payroll	1,886.86	129,104.80	
2/16/2026	5221	Arrow Exterminators Inc	pest control	52.00	129,052.80	
2/17/2026	021726ach1	ADT Security Services	18636 Mentmore Blvd Feb	60.33	128,992.47	
2/17/2026	021726ach	FL Dept of Revenue	Sales Tax Jan 2026	206.46	128,786.01	
2/19/2026	021926ach	Duke Energy	0000 Trinity Cottage Dr. stat 4A	1,112.36	127,673.65	
2/19/2026	5226	Jessica LaBarbera.	BOS MTG 2/12/26	200.00	127,473.65	

2/19/2026	5225 Randall W. Griffin	02-12-26 BOSMTG		200.00	127,273.65
2/19/2026	5224 Fred Berdeguez	02-12-26 bos mtg		200.00	127,073.65
2/19/2026	5223 Marcela Cisternas	02-12-26 BOSMTG		200.00	126,873.65
2/19/2026	5222 Kevin Wagner	02-12-26 BOSMTG		200.00	126,673.65
2/23/2026	5228 Kutak Rock LLP	Prof Legal Svcs		6,163.91	120,509.74
2/23/2026	5227 Your Total Entertainment, LLC	Holiday Event		1,179.00	119,330.74
2/23/2026	5230 Cintas Fire 636525	inspection-sprinkler		283.64	119,047.10
2/23/2026	022326ach	Pasco County Utilities Services Branch	19322 UMBERLAND PLACE,	24.88	119,022.22
2/23/2026	022326ach2	Pasco County Utilities Services Branch	18636 MENTMORE BOULEVARD	528.62	118,493.60
2/23/2026	022326ach3	Pasco County Utilities Services Branch	3662 BUCKINGHAMSHIRE DR	239.52	118,254.08
2/25/2026	022526ach1	Duke Energy	3440 Buckinghamshire Blvd - Entry Light	30.80	118,223.28
2/25/2026	022526ach2	Duke Energy	18636 MENTMORE BLVD clbhouse/pool	1,907.58	116,315.70
2/25/2026	022526ach3	Duke Energy	18230 SNOWDONIA DR	30.80	116,284.90
2/25/2026	022526ach3	Duke Energy	18108 MENTMORE BLVD lite entry	30.80	116,254.10
2/25/2026	022526ach4	Duke Energy	18433 MENTMORE BLVD irrig	38.78	116,215.32
2/25/2026	022526ach5	Duke Energy	19109 Mentmore Blvd - Entry Wall Light	30.80	116,184.52
2/25/2026	022526ach6	Duke Energy	18552 Mentmore Blvd - Entry Light	34.86	116,149.66
2/25/2026	022526ach7	Duke Energy	18933 Chislehurst Dr - Irrig	41.84	116,107.82
2/25/2026	022526ach8	Duke Energy	19135 Manassas Dr - Sign Lights	30.80	116,077.02
2/25/2026	022526ach9	Duke Energy	3936 Buckinghamshire Dr - Irrig	69.92	116,007.10
2/25/2026	022526ach10	Duke Energy	18661 State Road 54	189.47	115,817.63
2/25/2026	022526ach11	Duke Energy	18933 Mentmore Blvd - Sign Lights	1,234.86	114,582.77
2/25/2026	022526ach12	Duke Energy	18636 MENTMORE BLVD splash	31.50	114,551.27
2/25/2026	022526ach13	Duke Energy	3869 SUNLAKE BLVD sign irrig	30.80	114,520.47
2/25/2026	022526ach14	Duke Energy	18636 MENTMORE BLVD splash	188.00	114,332.47
2/25/2026	022526ach15	Duke Energy	3444 TUCKERTON DR sign entry	30.80	114,301.67
2/25/2026	022526ach16	Duke Energy	3882 Sunlake Blvd	89.30	114,212.37
2/25/2026	022526ach17	Duke Energy	19069 lake patience rd sign	125.69	114,086.68
2/26/2026	022626ach	WASTE MANAGEMENTINC.OF FLORIDA	Waste Mgt Svc: 2/1-2/26/26	148.23	113,938.45
2/26/2026	5232 MPLC	MPLC Umbrella License cvg:		1,727.22	112,211.23
2/26/2026	022626ach1	Duke Energy	19069 lake patience rd sign	115.35	112,095.88
2/26/2026	2/26/2026	Heartland Payroll	Payroll	91.00	112,004.88
2/26/2026	2/26/26-2	Heartland Payroll	Employee Payroll	1,808.67	110,196.21
2/26/2026	2/26/26-3	Heartland Payroll	PR	7,953.82	102,242.39
2/28/2026				101,374.45	80,678.22
3/1/2026	5233 Haven Management Solutions, LLC	February Management Services		2,240.64	100,001.75
3/2/2026	5234 Solitude Lake Management		5464	9,223.00	90,778.75
3/2/2026	5236 M&G Investors, LLC	Janitorial Services-Weekly Cleaning		1,250.00	89,528.75
3/2/2026	5237 M&G Investors, LLC	Janitorial Services-Weekly Cleaning		1,250.00	88,278.75
3/2/2026	5238 Bandit Fitness Equipment	Fitness equipment maintenance / replacement		316.97	87,961.78
3/2/2026	030226ach1	Duke Energy	(576) 10920 STATE ROAD 54 - Sign Lights	5,634.44	82,327.34
3/2/2026	030226CC	Credit Card Charges	Credit Card Purchases	1,015.86	81,311.48
3/3/2026	030326ach	Bright House Networks	18636 MENTMORE Blvd (2.14-3.13.26)	737.72	80,573.76
3/4/2026	5239 Schoolnow	SchoolNow CDD ADA -PDF		1,515.00	79,058.76
3/6/2026	5241 Suncoast Rust Control, Inc.	Commercial Svc: Monthly water treatment		1,135.00	77,923.76
3/6/2026	030626ach2	Duke Energy	0000 Trinity Cottage Dr. stat 4A	1,061.58	76,862.18
3/9/2026	5242 Stantec Consulting Services Inc.	Prof Engineering Svcs		3,018.32	73,843.86
3/9/2026	5243 Piper Fire Protection, LLC	Fire alarm monitoring		300.00	73,543.86
3/9/2026	5244 Suncoast Pool Service	Swimming Pool Svc-Rcvd 3.9.26		2,300.00	71,243.86
3/9/2026	5245 Suncoast Pool Service	Swimming Pool Service		2,300.00	68,943.86
3/10/2026	5246 Arrow Exterminators Inc	pest control		54.00	68,889.86
3/11/2026	5247 Business Observer	Legal Advertising		43.75	68,846.11
3/11/2026	5248 Business Observer	Legal Advertising		83.13	68,762.98
3/12/2026	031226ach	Heartland Payroll	Payroll 03-12-26	7,876.58	60,886.40
3/12/2026	031226ach-2	Heartland Payroll	Payroll 03-12-26	1,821.39	59,065.01
3/12/2026	3/12/2026	Heartland Payroll	Payroll	92.00	58,973.01
3/15/2026	5250 Fitness Logic	Repairs/Maint		175.00	58,798.01
3/15/2026	5251 Steadfast Alliance	landscape maint		18,793.00	40,005.01
3/16/2026	031626ach	ADT Security Services	18636 Mentmore blvd march	65.02	39,939.99
3/16/2026		Funds Transfer		150,000.00	189,939.99
3/17/2026	5252 Jessica LaBarbera.	BOS MTG 3/12/26		200.00	189,739.99
3/17/2026	5253 Randall W. Griffin	03-12-26 BOSMTG		200.00	189,539.99
3/17/2026	5254 Fred Berdeguez	03-12-26 bos mtg		200.00	189,339.99
3/17/2026	5255 Marcela Cisternas	03-12-26 BOSMTG		200.00	189,139.99
3/17/2026	5256 Kevin Wagner	03-12-26 BOSMTG		200.00	188,939.99
3/17/2026	5257 Fitness Logic	Repairs/Maint		375.97	188,564.02
3/19/2026	031926ach	FL Dept of Revenue	Sales Tax Feb 2026	204.16	188,359.86
3/20/2026	032026ach1	Pasco County Utilities Services Branch	19322 UMBERLAND PLACE,	11.00	188,348.86
3/20/2026	032026ach2	Pasco County Utilities Services Branch	18636 MENTMORE BOULEVARD	379.24	187,969.62
3/20/2026	032026ach3	Pasco County Utilities Services Branch	3662 BUCKINGHAMSHIRE DR	31.82	187,937.80
3/22/2026	5258 Advanced Drainage Solutions	maint/repair		5,175.00	182,762.80
3/25/2026	032526ach	Duke Energy	3440 Buckinghamshire Blvd - Entry Light	30.80	182,732.00
3/25/2026	032526ach2	Duke Energy	18636 MENTMORE BLVD clbhouse/pool	1,695.53	181,036.47
3/25/2026	032526ach3	Duke Energy	18230 SNOWDONIA DR	30.80	181,005.67
3/25/2026	032526ach4	Duke Energy	18108 MENTMORE BLVD lite entry	30.80	180,974.87
3/25/2026	032526ach5	Duke Energy	18433 MENTMORE BLVD irrig	414.56	180,560.31
3/25/2026	032526ach6	Duke Energy	19109 MENTMORE BLVD entr wall	30.80	180,529.51
3/25/2026	032526ach7	Duke Energy	18552 Mentmore Blvd - Entry Light	33.84	180,495.67
3/25/2026	032526ach8	Duke Energy	3753 Tuckerton Dr - Irrig	106.18	180,389.49
3/25/2026	032526ach9	Duke Energy	18933 Chislehurst Dr - Irrig	30.80	180,358.69
3/25/2026	032526ach10	Duke Energy	19135 Manassas Dr - Sign Lights	30.80	180,327.89
3/25/2026	032526ach11	Duke Energy	3936 Buckinghamshire Drive - Irrig	64.40	180,263.49
3/25/2026	032526ach12	Duke Energy	18661 State Road 54	171.70	180,091.79
3/25/2026	032526ac12	Duke Energy	18933 Mentmore Blvd - Sign Lights	1,234.43	178,857.36
3/25/2026	032526ach13	Duke Energy	18636 Mentmore Blvd - CH Main Bld	30.80	178,826.56
3/25/2026	032526ach14	Duke Energy	3869 Sunlake Blvd - Sign Irrig	30.80	178,795.76
3/25/2026	032526ach15	Duke Energy	18636 Mentmore Blvd - Splash	173.46	178,622.30
3/25/2026	032526ach16	Duke Energy	3444 Tuckerton	30.80	178,591.50
3/25/2026	032526ach18	Duke Energy	3882 SUNLAKE BLVD SIGN	34.86	178,556.64
3/25/2026	3/25/2026	Credit Card Payment	Credit Card Payment	3,445.97	175,110.67
3/26/2026	5259 Steadfast Alliance	landscape maint		21,250.00	153,860.67
3/26/2026	032626ach1	Duke Energy	19069 Lake Patience Rd - sign	204.91	153,655.76
3/26/2026	032726ach	Heartland Payroll	Employee Payroll	1,875.20	151,780.56
3/26/2026	032726ach	Heartland Payroll	Payroll 03-27-26	8,243.01	143,537.55

3/26/2026	3/26/2026	Heartland Payroll	Payroll		92.00	143,445.55
3/26/2026	3/26/2026	Heartland Payroll	Employee Payroll		1,551.32	141,894.23
3/27/2026	032726ach	WASTE MANAGEMENTINC.OF FLORIDA	Waste Mgt Svc: 3/1-3/31/26		148.23	141,746.00
3/27/2026	5260	Your Total Entertainment, LLC	Easter Event-Remaining bal		1,179.00	140,567.00
3/27/2026			Deposit	933.59		141,500.59
3/30/2026	033026ach	Duke Energy	(576) 10920 STATE ROAD 54 -streetlights		5,633.22	135,867.37
3/31/2026	3/31/2026	Bright House Networks	18636 MENTMORE Blvd Need Backup		738.50	135,128.87
3/31/2026					150,933.59	118,047.11
4/1/2026	040126ach	Duke Energy	0000 Trinity Cottage Dr. stat 4A		1,061.41	134,067.46
4/1/2026	5264	Haven Management Solutions, LLC	March Management Services		4,812.50	129,254.96
4/1/2026	5265	Solitude Lake Management		5464	7,839.55	121,415.41
4/2/2026	5266	Grout Rhino	Maint.Repair		2,517.70	118,897.71
4/2/2026	5267	M&G Investors, LLC	Janitorial Services		1,250.00	117,647.71
4/2/2026	5268	Suncoast Rust Control, Inc.	Water Treatment		1,135.00	116,512.71
4/7/2026	5269	Stantec Consulting Services Inc.	Prof Engineering Svcs 3.6.26		1,342.85	115,169.86
4/7/2026	5270	Steadfast Alliance	spring annuals		411.25	114,758.61
4/7/2026	5271	ECS Integrations LLC	camera mgmt		750.00	114,008.61
4/7/2026	5272	Kutak Rock LLP	Prof Legal Svcs		6,642.50	107,366.11
4/10/2026	041026ach1	Heartland Payroll	Employee Payroll		1,982.53	105,383.58
4/10/2026	041026ach2	Heartland Payroll	Payroll 03-27-26		8,584.01	96,799.57
4/10/2026	041026ach3	Heartland Payroll	Payroll		91.00	96,708.57
4/12/2026			Funds Transfer	1,858,911.10		1,955,619.67
4/12/2026	5273	Concord Station CDD c/o US Bank	Due to Debt Service for May 1 2026 Payment		1,858,911.10	96,708.57
4/12/2026	5274	ECS Integrations LLC	access key fobs		350.00	96,358.57
4/12/2026	5275	Steadfast Alliance	IRRIGATION REPAIRS		207.70	96,150.87
4/12/2026	5276	Suncoast Pool Service	Swimming Pool Service		2,300.00	93,850.87
4/12/2026	5277	Arrow Exterminators Inc	pest control		54.00	93,796.87
4/13/2026	5278	Kilinski Van Wyk PLLC			12,586.68	81,210.19
4/14/2026	4/14/2026	ADT Security Services	18636 Mentmore Boulevard, April		65.02	81,145.17
4/17/2026	5279	Steadfast Alliance	landscape maint		21,250.00	59,895.17
4/17/2026	5280	Steadfast Alliance	fertilization		2,457.00	57,438.17
4/20/2026	042026ach	FL Dept of Revenue	Sales Tax March 2026		300.52	57,137.65
4/20/2026	5281	ECS Integrations LLC	install locks-tennis courts		990.00	56,147.65
4/20/2026	5282	ECS Integrations LLC	gate maint		2,315.00	53,832.65
4/20/2026			Funds Transfer	100,000.00		153,832.65
4/20/2026	042026ach	Pasco County Utilities Services Branch	19322 UMBERLAND PLACE,		11.00	153,821.65
4/20/2026	042026ach2	Pasco County Utilities Services Branch	18636 MENTMORE BOULEVARD		485.94	153,335.71
4/20/2026	042026ach4	Pasco County Utilities Services Branch	3662 BUCKINGHAMSHIRE DR		11.00	153,324.71
4/21/2026	5283	MPLC	MPLC Umbrella License cvg: 2.1.26-1.31.27		2,098.57	151,226.14
4/21/2026	5284	Randall W. Griffin	4-9-26 BOSMTG		200.00	151,026.14
4/21/2026	5286	Marcela Cisternas	04-09-26 BOSMTG		200.00	150,826.14
4/21/2026	5287	Kevin Wagner	04-09-26 BOSMTG		200.00	150,626.14
4/21/2026	5288	Fred Berdeguez	04-09-26 bos mtg		200.00	150,426.14
4/22/2026			Funds Transfer	100,000.00		250,426.14
4/23/2026	5289	ECS Integrations LLC	pvc pipe		1,755.00	248,671.14
4/24/2026	42426	WASTE MANAGEMENTINC.OF FLORIDA	Waste Mgt Svc: 4/1-4/30/26		273.23	248,397.91
4/24/2026	042426ach	Heartland Payroll	Payroll 04-24-26		8,405.39	239,992.52
4/24/2026	042426ach2	Heartland Payroll	Payroll		96.00	239,896.52
4/24/2026	042426ach3	Heartland Payroll	Employee Payroll		1,926.31	237,970.21
4/27/2026	5290	Steadfast Alliance	fertilization		2,808.00	235,162.21
4/27/2026	5291	Steadfast Alliance	landscape maint		21,250.00	213,912.21
4/27/2026	042726ach1	Duke Energy	3440 Buckinghamshire Blvd - Entry Light		30.80	213,881.41
4/27/2026	042726ach2	Duke Energy	18230 SNOWDONIA DR		30.80	213,850.61
4/27/2026	042726ach3	Duke Energy	18108 MENTMORE BLVD lite entry		30.80	213,819.81
4/27/2026	042726ach4	Duke Energy	19109 Mentmore Blvd - Entry Wall Light		30.80	213,789.01
4/27/2026	042726ach5	Duke Energy	18933 Chislehurst Dr - Irrig		30.80	213,758.21
4/27/2026	042726ach6	Duke Energy	19135 Manassas Dr - Sign Lights		30.80	213,727.41
4/27/2026	042726ach7	Duke Energy	3869 SUNLAKE BLVD sign irrig		30.80	213,696.61
4/27/2026	042726ach8	Duke Energy	3444 TUCKERTON DR sign entry		30.80	213,665.81
4/27/2026	042726ach9	Duke Energy	18552 Mentmore Blvd - Entry Light		34.55	213,631.26
4/27/2026	042726ach10	Duke Energy	3882 SUNLAKE BLVD SIGN		38.78	213,592.48
4/27/2026	042726ach11	Duke Energy	18636 Mentmore Blvd - maint		43.89	213,548.59
4/27/2026	042726ach12	Duke Energy	3936 Buckinghamshire Drive - Irrig		67.75	213,480.84
4/27/2026	042726ach13	Duke Energy	3753 TUCKERTON DR irrig		112.15	213,368.69
4/27/2026	042726ach14	Duke Energy	18636 MENTMORE BLVD splash		165.59	213,203.10
4/27/2026	042726ach15	Duke Energy	18661 State Road 54		182.47	213,020.63
4/27/2026	042726ach16	Duke Energy	18433 MENTMORE BLVD irrig		265.76	212,754.87
4/27/2026	042726ach18	Duke Energy	18636 Mentmore Blvd - clubhouse/pool		1,562.09	211,192.78
4/27/2026	042726ach20	Duke Energy	18933 Mentmore Blvd - Sign Lights		1,234.43	209,958.35
4/28/2026	042826ACJ	Duke Energy	19069 Lake Patience Rd - sign		244.80	209,713.55
4/29/2026	042926ach	Duke Energy	(576) 10920 STATE ROAD 54 - Sign Lights		5,633.22	204,080.33
4/29/2026	705		Credit Card Transactions		5,292.36	198,787.97
4/30/2026					2,058,911.10	1,995,252.00

EXHIBIT 19

[RETURN TO AGENDA](#)

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**MINUTES OF 05/14/2026 REGULAR MEETING
CONCORD STATION COMMUNITY DEVELOPMENT DISTRICT**

The Regular Meeting of the Board of Supervisors of the Concord Station Community Development District was held Thursday, May 14th, 2026, at 6:30 p.m. at the Concord Station Amenity Center, 18636 Mentmore Blvd., Land O’Lakes, Florida 34638. The public was able to listen and/or participate in person or live via Zoom.

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I. Call to Order / Roll Call

The meeting was called to order by Ms. Thibault. Roll was called, and a quorum was confirmed with the following Supervisors present:

- Jessica LaBarbera Board of Supervisors, Chairwoman
- Marcela Cisternas Board of Supervisors, Assistant Secretary
- Kevin Wagner Board of Supervisors, Assistant Secretary
- Fred Berdeguez Board of Supervisors, Assistant Secretary

Also present were:

- Patricia Thibault District Management, Anchor Stone Management
- Mark Looknanan, Jr. Amenity Manager, Concord Station CDD
- Kevin Hiller Account Manager, Steadfast
- Yovani Cordero Irrigation Manager, Steadfast
- Kyle Magee (via virtual means) District Counsel, Kutak Rock
- Kyle Wilson Account Manager, Solitude
- Emelina Robinson Account Manager, Solitude

Opening Remarks and Attendance Notes

The Meeting was called to order. Establishing the quorum, Chairwoman LaBarbera, Cisternas, Wagner, and Berdeguez were present in person.

II. Audience Comments – Agenda Items (limited to 3 minutes per individual)

The Board allowed non-agenda items to be addressed. Manny Amparo asked the Board if he could use this space to set up mats to teach jiu-jitsu classes for children and adults in the community. He explained that jiu-jitsu is a martial art, and primarily consists of grappling, and noted that it would teach self-defense and instill discipline in younger kids and teenagers. Mr. Amparo also noted that for adults it would serve as a form of fitness, self-defense, and a way to bring the community together. Chairwoman LaBarbera asked what days and times he was looking for. Mr. Amparo answered a few nights a week from around 6 to 8 PM, and maybe late morning/early afternoon on Saturdays and Sundays. Supervisor Cisternas stated that she would be willing to consider it for a lesser amount of time where the calendar permits. She noted that the community calendar was pretty busy so they would likely be able to fit him in pockets of time here and there, but not for the full amount he was suggesting. Chairwoman LaBarbera asked Mr. Amparo where he trains and if he was starting his own practice. Mr. Amparo informed the Board that he trains at Olympus on Lake Padgett, has been training for about 7 years, and started in Maryland. Chairwoman LaBarbera asked what his fee structure would look like. Mr. Amparo stated that it would be funded via donations first for people who are interested in learning more about jiu-jitsu and then would turn into a planned fee structure as he becomes more established. Mr. Amparo noted that for younger kids, ages 5 to 9, he would only need about 45 minutes of instruction and 10-15 minutes of game time. Chairwoman LaBarbera asked if he would need this room, noting that jiu-jitsu requires space. Supervisor Berdeguez commented on the Girl Scout use of the room Mr. Looknanan advised that the Girl Scouts do use the whole room when they meet on Mondays and Wednesdays. He noted that the only day with time available is Tuesday. Supervisor Cisternas added that they have CDD and HOA meetings in the evening, noting that there are pockets of time available, but not space to have a consistent schedule. Mr. Looknanan advised that he and Mr. Amparo had exchanged emails where he had explained the requirements and potential liabilities. He noted that it was up to the Board to discuss it. Mr. Magee advised that the

48 Board would want to get a license agreement anyway to use the property for jiu-jitsu classes. He asked if Mr. Amparo
49 could provide insurance. Mr. Amparo confirmed that he has a release of liability waiver reviewed by an attorney for his
50 business, but if the Board allowed him to, he could put one together. Mr. Magee advised that the license agreement he
51 would draw up would have insurance liability limits included in it. He asked Mr. Amparo if he could provide liability
52 coverage. Mr. Amparo confirmed that he could do so. Chairwoman LaBarbera stated they would discuss it later in the
53 meeting.

54 Morgan Lusk introduced himself as a pastor of the Suncoast Presbyterian Church and shared that they meet at his
55 house in Wellington. He noted that if the community ever needed anything they would love to help.

56 Connie Larkin thanked the Board for repaving the basketball courts. She noted there weren't any windscreens yet,
57 the nets hadn't been replaced, the fence hadn't been tacked down to the cement, and the signs were misspelled. She noted
58 not being sure if those items had been addressed as she had not attended a meeting in months. Chairwoman LaBarbera
59 informed her that those items had been addressed during last month's meeting. She noted that they would be discussing
60 the updates on these items during the meeting.

61 **III. Professional Vendor Presentations**

62 **A. District Engineering Report – Stantec Project Manager – Greg Woodcock**

63 Mr. Woodcock presented his report, informing the Board that the construction of the stormwater repairs had been
64 completed and everything looked good. He noted that they had reviewed the remaining items associated with the original
65 scope of services or proposals that they had received. Mr. Woodcock reminded the Board that they had done Phase 1 and
66 2 as a priority, and the remaining work was \$44,675. He noted that the total cost of repairs, including \$44,675 and an
67 extra emergency \$25,000, equaled about \$75,000 to be budgeted for in the next year. Mr. Woodcock confirmed that F1,
68 F2, and F5 were included in the \$75,000 for the budget and were included in the initial report. Chairwoman LaBarbera
69 noted several retention ponds that Mr. Woodcock confirmed were Phase 2.

70 **B. Solitude Lake Management**

71 **1. Waterway Inspection Report – Emilina Robinson**

72 Ms. Robinson presented the Solitude Lake Report, noting that she had been on-site on May 5th and completed the
73 19-pond report. She noted that everything looked good except W13, which hosts a cracked and lifted flow structure. Ms.
74 Robinson continued, noting the erosion on top of the flow structure. She assured the Board that there were some sites
75 with shoreline growth that they were planning to put their attention on. Supervisor Cisternas noted that she had been
76 hearing people complain about garbage in the empty ponds. Ms. Robinson noted that those areas get a lot of their attention
77 when they're there because as the waters drop, old trash is exposed. She added that they also try to pay special attention
78 to the sites along the road. Ms. Robinson stated that she would address any specific sites or areas of concern the Board
79 had. Ms. Thibault confirmed she would email Mr. Woodcock to ensure W13 was accounted for within the \$75,000.

80 **C. Steadfast Environmental Services – Yovani Cordero and Kevin Hiller**

81 **1. Landscape Daily Logs**

82 Mr. Hiller gave a landscaping update. He noted that he and Mr. Lookninan had discussed residents calling about
83 conservation areas backing up to their homes and were working on identifying those areas on a case-by-case basis. He
84 noted that from a maintenance perspective, they try to spend a lot of time trimming everything and working on the details.
85 Supervisor Berdeguez asked if they were still coming out every week. Mr. Hiller stated that they were still coming every
86 week, but they weren't mowing every time as the grass didn't need it. He mentioned that with the upcoming rain, they
87 will likely see a difference in the grass' growth rate. Supervisor Cisternas asked if the palm trees could be trimmed. Mr.
88 Hiller confirmed that they could up to a certain height, tentatively 12 feet, but anything over that would require a proposal
89 from another division of their company due to the insurance policy/policies needed to avoid liability. Supervisor Cisternas
90 noted that she didn't think they were that tall. She also mentioned that there were numerous dead frogs by the pumps on

91 the first block across the street from the clubhouse. Mr. Hiller confirmed they would look at it. Mr. Looknanan noted one
92 of the main complaints he gets from residents is about the branches and grass behind their fences. He reported that he
93 and Mr. Hiller had driven through several of the mentioned areas and noted that they believed the landscaping people
94 used the areas to get from one pond to the other. Chairwoman LaBarbera noted that they had sent out letters to the
95 residents when they had put their fences up, requiring them to give the District. She asked Ms. Thibault where they left
96 off with that as she knew they had identified people they knew they needed to address the issue with. Supervisor Cisternas
97 noted that the person before Attorney Lindsey, Attorney Babbar, had sent the letters, but she wasn't sure if the residents
98 had granted access. Chairwoman LaBarbera noted that it had turned into a situation, as some of the letters had come back
99 wrong. She suggested having the residents fix their properties so they can have access rather than taking on additional
100 costs to mow the easements that aren't a part of the contract. Mr. Magee noted that this is an issue he has run into with
101 many of his districts and confirmed he would be able to send out a new round of letters if provided with the addresses of
102 the easements that were being blocked. He noted that the district easements should be on the plat and they need access
103 to the easements, so they are able to enforce the easements and take the fences down. Ms. Thibault mentioned that she
104 has a file called Easement Access Agreements.

105 Supervisor Cisternas stated that she thought it was a part of their contract that the easements that are not blocked by
106 fences were maintained as part of the landscaping. Chairwoman LaBarbera noted that the complaints they had first
107 received stemmed from residents without fences upset about the wear on their grass and property from the landscaping
108 company using it to reach the ponds because all of their other neighbors have fences that blocked the easement.
109 Supervisor Wagner asked if they had had any access problems. Mr. Hiller reported that they had to cut through people's
110 yards because the fences blocked the easement. Chairwoman LaBarbera noted that they identified the houses with the
111 fences and directed them to either remove the fence or add a gate for direct access. Supervisor Cisternas suggested
112 verifying the list. Supervisor Wagner advised having Mr. Looknanan get eyes on the area to verify with the map Mr.
113 Hiller had. Ms. Thibault shared that there were 6 addresses in the 2025 folder. Chairwoman LaBarbera reported that they
114 had initially sent the letter to about 200 people. Supervisor Berdeguez shared that the HOA approved his fence because
115 they knew it was a drainage easement, not an access easement. Ms. Thibault advised that she had records from 2017.
116 The Board noted they didn't need the 2017 records. Chairwoman LaBarbera noted that a lot of residents had received
117 letters that they shouldn't have regarding access versus drainage easements. She suggested having Mr. Looknanan walk
118 around and take a look with the map to identify the problem fences. Ms. Thibault confirmed she would send the 2025
119 list. Supervisor Berdeguez suggested that the HOA keep track of where the fences go up and if they are being placed in
120 an easement. Chairwoman LaBarbera noted that previously the HOA had sent all requests to the District. She further
121 commented the District has not received a fence request in over a year. Supervisor Cisternas commented that the HOA
122 had started a new policy a few months ago making it so that any requests for fence approvals come through the ACC
123 committee. She noted that they look at it, and if it meets the criteria, they approve it and add a caveat saying that HOA
124 approval does not constitute CDD approval if their property sits on an easement.

125 **2. Irrigation Maintenance Report**

126 Ms. Cordero shared that the only thing left to get the clubhouse up and running was to jack and bore. She noted that
127 the decoders and cylinders were changed out, and the wire nuts were properly put in. Ms. Cordero advised that Dave
128 Bollard from Hunter would meet her, and the Board if they wished to be there, so they can go through the system together
129 and make sure it is Hunter approved. She presented her proposals. The first, to jack and bore, a proposal for wiring to
130 get the last set of valves up and running, and then a proposal from the timer on Mentmore to make those valves
131 operational. Ms. Cordero reported that the original proposals and inspections for Timer 1 on Mentmore by the lift station,
132 the Pasco County area there, and off of Tuckerton had been completed. She stated that everything was working there,
133 but they did find a mainline break at a valve and had some wires that were exposed in Tuckerton. She noted the breaks
134 in the issue could have been caused by the fence that was put up. Ms. Cordero noted that the original proposals for 4, 6,
135 and 7 were tabled last month because the Board had questions about the adjustments, clogged nozzles, etc. She
136 commented that their technician had made the adjustments and the updated proposals were included in the agenda. Ms.
137 Thibault asked that the proposals be addressed in order. Mr. Looknanan advised that upon his review and conversation

138 with Ms. Cordero, he agreed with all of the proposals they included in the agenda. Ms. Cordero explained that they had
139 included the original and updated proposals in the agenda so the Board could see the changes. She noted exhibit 8, for
140 timer number 4 across the street from the clubhouse, exhibit 11, and exhibit 13 had the original and updated proposals.
141 Supervisor Wagner summarized the exhibit bundles. Ms. Cordero stated that they will continue to unearth smaller issues
142 as they knock the bigger ones out, noting the inspection on Umberland that unearthed a 3-inch mainline break. Supervisor
143 Berdeguez noted there were open boxes behind the monument on Sunlake. He explained that there was a line that went
144 from the back of people's houses to the water. Ms. Cordero confirmed that she and Mr. Looknanan would look at it. Ms.
145 Thibault and Supervisor Wagner discussed the exhibits they were looking at. Ms. Cordero confirmed that they would
146 update the irrigation system to make all areas rain sensitive.

147 On a MOTION by Chairwoman LaBarbera, SECONDED by Supervisor Berdeguez, WITH ALL IN FAVOR, the Board
148 Approved the Steadfast Proposals for Exhibits 4, 5, 6, 8, 9, 11, and 13 for the Concord Station Community Development
149 District.

150 Supervisor Wagner asked what the next month would look like now. Ms. Cordero advised that once everything is
151 operational, they will receive fewer proposals and can focus mostly on the routine maintenance. She noted the wear on
152 the area used for vendors would be difficult to keep track of, and that Jeanette found numerous broken rotors at an area
153 in Sunlake where a lot of parents park to pick up their kids, something she advised the Board to keep an eye on. Supervisor
154 Berdeguez noted there was supposed to be a line going out to the apartments, but it was capped. Ms. Cordero advised
155 that they had a couple valves and other items that needed to be replaced at the entrance of Alexandria Lee. She reiterated
156 that ideally after all of this, they would only be working on routine maintenance. Supervisor Berdeguez noted they were
157 ahead of schedule. Ms. Cordero advised that she would remain hands-on until she felt comfortable passing it on.

158 **D. Presentation of Team Deliverables -**

159 **E. Kutak Rock – District Counsel – Kyle Magee**

160 **1. Discussion of Waiver and Release of Liability (Bounce House)**

161 Mr. Magee advised that the contract may be a bit onerous, but he was confident what he had drafted would fully
162 protect the district. Supervisor Cisternas asked Mr. Looknanan if they were going to have a sign posting the age limit for
163 the bounce house. She asked what the cutoff age was going to be, having noted that the waiver stated minor children,
164 and referenced a previous issue with a resident who wasn't a minor but had a mental disability. Supervisor Cisternas
165 noted they could run into issues with smaller older kids and younger bigger kids if they don't have a sign with an age
166 limit. Mr. Looknanan stated that he had been thinking 16 and under, though Supervisor Cisternas suggested that 16 was
167 too old for a bounce house. Mr. Looknanan suggested that if they have older children come to the bounce house, they set
168 them aside until the younger children finish. The Board agreed no one over the age of 18 would be allowed in the bounce
169 house. Chairwoman LaBarbera suggested each page of the waiver require the guardian to sign as well. Mr. Magee
170 confirmed that he could add that to the document. Mr. Looknanan noted that they planned to email the waiver ahead of
171 the event so the children could arrive with most, if not all, of the waiver already filled out. Supervisor Cisternas asked if
172 they were still planning to use wristbands; Mr. Looknanan confirmed yes.

173 **2. Discussion of HOA Tot Lot Update**

174 Mr. Magee reported that he had reached out to the HOA attorney and let him know that the Board was open to taking
175 on the Trilby lot as well and informed him of the not to exceed amount. He noted that he had not received a response but
176 would continue to reach out.

177 Mr. Magee noted that he looked through the district amenity policies, which state that an individual can bring 4
178 guests in who would need to be registered with the amenity staff. He noted it was really 4 guests per household at a time,
179 and if they wished to bring more people in, they would have to rent a room in the facility. Supervisor Cisternas noted
180 that renting a party room does not grant pool access. Mr. Magee confirmed that the policy states a resident can bring in

181 more than 4 people if they rent a room, but it does not note whether the same goes for pool access. He advised that any
182 behavioral problems or breaking of the amenity policy caused by the guests could result in a suspension of amenity
183 access for the patron. Supervisor Cisternas confirmed that amenity privileges could be suspended if they were to notice
184 spouses bringing in 4 guests each. Mr. Magee confirmed that the policy allows 4 guests per household. Supervisor
185 Cisternas asked if they could also suspend privileges if a family could bring in 8 kids and say that 4 are their kids and 4
186 are their guests and it wasn't true. Mr. Magee advised that if the children aren't registered with the household, then the
187 amenity staff has the ability to enforce the rules. Chairwoman LaBarbera asked about other districts (Ballantrae and
188 Heritage Harbor) that use key fobs and access cards. She believed that Heritage Harbor has a picture of the user on their
189 card along with their first and last name, and street address. Supervisor Cisternas noted it might not work with adult or
190 older children. Chairwoman LaBarbera and Ms. Thibault discussed the caregiver card that Ballantrae uses, noting that it
191 would allow access to certain venues for a certain amount of time. Chairwoman LaBarbera noted that they did away with
192 key cards to switch to key fobs, but they have options and can get creative with what they decide to do. Supervisor
193 Cisternas suggested addressing it later if people passing around key fobs becomes an issue, as she noted not having an
194 appetite to spend money on switching back to cards at this time. Chairwoman LaBarbera agreed. Supervisor Wagner
195 asked if the resident who had wanted to run a summer camp at the clubhouse pool would be limited to 4 guests. Mr.
196 Magee confirmed that their policy supports that. Supervisor Cisternas updated the Board, informing them that the
197 aforementioned resident had sent out an announcement noting that the camp was going to run from June 1st to the 5th,
198 and would be run by her 12 or 13-year-old daughter, who is CPR certified. Ms. Thibault noted that depending on how
199 many children enroll, they may be violating some statutes involving minors. Supervisor Cisternas advised that the
200 resident had stated she would assist her daughter, but it would be her daughter's camp. Supervisor Wagner asked if they
201 had contacted the resident. Mr. Looknanan reported that the resident had responded and said she would ensure no rules
202 or policies were broken, and that she wouldn't bring in more than 4 guests at a time. Mr. Magee advised that per the
203 amenity policy, minors would need to be accompanied by an adult, so her daughter would not be able to bring in 4 guests.
204 He advised the Board to be very diligent with their amenity policy.

205 **F. Clubhouse and Amenities Manager – 7:38**

206 **1. Presentation of Amenity Center Report**

207 The Board briefly discussed uniforms. They noted that Mr. Looknanan wouldn't need one, but the in-house team
208 members should have shirts that say Concord Station on them. Mr. Looknanan noted they had reached the 1-year
209 anniversary of in-house management, and upon checking records from 2024, seem to be doing better than they used to.
210 He noted that a large part was due to the staff, and he thanked the Board for placing their trust in his team. Mr. Looknanan
211 reminded the Board that per the handbook, the team would receive merit increases at the yearly mark. Supervisor
212 Cisternas asked how the percentages of the increases would be determined. Ms. Thibault advised that if they don't make
213 any adjustments to team members, noting that Mr. Looknanan had wanted to bring on a team member full-time, they are
214 projected to be around \$50,000 under budget. The Board discussed the longevity of their team members, noting that Mr.
215 Hernandez had become a full-time team member at the end of last June. Ms. Thibault confirmed that salary increases
216 were budgeted when there were more members of the staff, which is why they are experiencing that level of savings.
217 Supervisor Wagner asked what rate increase they had been considering. Ms. Thibault confirmed they had been looking
218 between 3% and 4%. She noted that she and Mr. Looknanan had established 3% for some of the team, 4% for
219 maintenance, and 6% for Mr. Looknanan. The Board confirmed that the increase is upon their 1 year, which would be
220 now for Mr. Looknanan and June for Mr. Hernandez. Supervisor Cisternas asked what Mr. Looknanan and Mr. Salas'
221 annual salaries were. Mr. Looknanan noted that his was \$82,500 and he believed Mr. Salas to be at \$63,000 and Mr.
222 Hernandez to be at \$50,000. Chairwoman LaBarbera noted she thought Mr. Hernandez was at \$42,000. Ms. Thibault
223 advised that his hourly rate was \$24.08 per hour, but including FICA, FUTA, SUTA, and worker's comp the total burden
224 cost was \$60,830, though the base figure was \$50,086.40. She advised that Mr. Salas's hourly rate was \$30.29, making
225 his annual cost to the District \$77,129. Similarly, Ms. Thibault noted that Mr. Looknanan's hourly rate was \$39.66,
226 making his annual cost \$99,689. She advised that their part-time concierge staff, at \$17 an hour, average about \$20,000
227 to \$22,000. The district's burden would be \$23,000 to \$26,000. Supervisor Wagner suggested creating an equation or

228 scale to measure and judge performance to justify an increase. Supervisor Berdeguez asked if that was in the handbook.
229 Ms. Thibault noted that she believed it was. Supervisor Wagner noted that for anything above 3 to 4%, they would need
230 to have a conversation about whether they would want to set a precedent. He noted that increasing salaries is an ongoing
231 cost increase, building up year after year, and made it known that he was not in support of saving money in one avenue
232 and using it on salaries. He said he was happy with bonuses if they do them off cycle, though he also noted that he was
233 not aware of the staff's market values and whether they are under or overpaid. Chairwoman LaBarbera stated that she
234 was also unfamiliar with what fair market value for a clubhouse manager is, but what they really have is a jack of all
235 trades. She confirmed that she would vote yes on 6%, explaining that 6% now would be equivalent or less than what
236 they would pay out as a bonus later. Ms. Thibault agreed, stating that Mr. Looknanan has saved the district a substantial
237 amount on capital projects. She noted that while the reserve study was underfunded, Mr. Looknanan and his team had
238 accomplished quite a few of the reserve study tasks in-house. Ms. Thibault suggested that he had probably saved the
239 district over \$100,000 by doing so. Mr. Looknanan advised that they had been able to save \$264,750. Supervisor
240 Cisternas agreed that he has saved them money and noted that one of the reasons they had hired Mr. Looknanan was to
241 fill most of those roles. Supervisor Berdeguez noted that he thought the 6% raise was good and that they should raise the
242 amount of funding in the reserve study. Ms. Thibault explained that the Board will be able to make decisions regarding
243 the reserve fund at the budget workshop. She noted that she will have all of the numbers and worksheets for the Board
244 to discuss, mentioning now that they will need to decide whether or not to increase assessments as they are moving into
245 the new year with savings. Ms. Thibault stated that Mr. Woodcock had advised \$75,000, and the reserve study would
246 provide \$85,000. She noted that she had converted the reserve study to an Excel project and impacted it with 1.2%,
247 though it needed to be readjusted with all of the items Mr. Looknanan had taken care of. Supervisor Berdeguez noted he
248 thought Mr. Looknanan deserved more than 6%. Mr. Looknanan advised that as a business owner, he looks at money in
249 a similar way to Supervisor Wagner. He noted that it can be hard for anyone to gauge how much they do and what it
250 takes to do what they do. He assured the Board that when he asks for something like this, it is not selfish. He showed the
251 Board a graphic that displayed the amount he was able to save. Mr. Looknanan also noted that 3% was the usual pay
252 ratio, but the rest would be a merit increase based on what the individual has done. Supervisor Berdeguez suggested that
253 they keep Mr. Looknanan at 6% and give him the year-end bonus depending on how he meets those expectations. Mr.
254 Looknanan posed a question to the Board: what if he is not there at the end of the year. Supervisor Wagner explained his
255 thoughts on offering an off-cycle raise, noting that if it wasn't planned for, it would be better to wait until the end of the
256 fiscal year so they could examine their cost savings. Chairwoman LaBarbera noted if they do a bonus, they have to set
257 goals and measurements in between that, which someone would have to manage. She noted having no problem with that.
258 Supervisor Cisternas shared her opinion, noting that she prefers to reward people who are bringing in revenue or saving
259 money, in this case Mr. Looknanan and Mr. Salas. She stated she had no problems with giving them the 6% and 4% that
260 they were asking for. Supervisor Cisternas noted that a 3% increase for Mr. Hernandez and the concierge team would be
261 fair. She advised the increase be communicated with the caveat that this is what they are receiving this year, merit
262 increases are never guaranteed, and even if they were to get another one, it may not be at the same percentage. She
263 emphasized that it would be addressed on a case-by-case basis every year. Supervisor Cisternas noted that a bonus would
264 require Mr. Looknanan to manage himself. Supervisor Wagner asked if they were over or under budget as a district and
265 how much Mr. Looknanan had saved in the operating side of the house. Ms. Thibault advised that it was likely close to
266 \$200,000 because he had taken on so many projects.

267 On a MOTION by Supervisor Cisternas SECONDED by Chairwoman LaBarbera, WITH ALL IN FAVOR, the Board
268 Approved the 6% Merit Increase for Mr. Looknanan, the 4% Merit Increase for Mr. Salas, and the 3% Merit Increase for
269 Mr. Hernandez and the 2 Part-Time Concierge Staff Upon Their 1 Year Anniversary with the District, to be Reviewed
270 Each Year and not Guaranteed for the Concord Station Community Development District.

271

272 Supervisor Berdeguez asked if Mr. Looknanan was going to review Mr. Hernandez, which was confirmed.
273 Supervisor Wagner asked about Mr. Looknanan's previous request to increase one of the concierge's hours. Ms. Thibault
274 advised that the impact on the budget would be \$21,347, meaning they would still be under budget. Mr. Looknanan

275 explained that Olivia has been working a hybrid role between maintenance and the concierge. The Board discussed the
276 rate of pay, noting that the roles she was taking on needed to be accounted for when calculating her rate. Mr. Looknanan
277 informed the Board that he and Mr. Hernandez had sat down and put together a job role and responsibilities, what hours
278 and days will be spent where. Mr. Looknanan noted that she would probably be working 50-50 between maintenance
279 and concierge. Ms. Thibault advised that she had included her at \$20 an hour, which would make her total cost burden
280 to the district \$51,234. The salary, not all in, is \$41,000 including the insurance stipend. Supervisor Wagner noted that
281 they would need to readdress the previous motion if they decided to make Olivia full-time. Chairwoman LaBarbera noted
282 that they would have to change the handbook and discussed the potential added burden of Olivia's full-time salary on
283 the budget. Mr. Looknanan stated they would still be under the budget by about \$32,000. Ms. Thibault noted they would
284 still have to take care of Mr. Looknanan's salary. Supervisor Cisternas asked what the Board thought about giving Olivia
285 her 3% increase and the full-time hours now and waiting to change her role to the hybrid position until she had been
286 there for a year. Ms. Thibault advised that they had funding for additional coverage at the pool in the amount of \$43,000,
287 which was contributing to the carry-forward amount. Supervisor Wagner asked if Mr. Looknanan had talked to Olivia
288 about the pay rate moving from \$17 to \$20 an hour. He reported that yes, he had included the pay increase in the new
289 job description. Supervisor Cisternas advised against mentioning the potential pay increase in the future in case it doesn't
290 get approved, though she noted that it could be a good thing for Olivia to work toward. She suggested Olivia work full-
291 time as a concierge for a year and then shift to the hybrid position. Mr. Looknanan noted that he did not have enough
292 work for a full-time concierge. Supervisor Cisternas mentioned Mr. Looknanan's request for another person to walk
293 around the pool during the summer. Mr. Looknanan expressed concern over differentiating between her position and
294 Lauren's. Supervisor Cisternas suggested Lauren make an extra 25 cents and Olivia make an extra 50 cents per hour,
295 noting that they don't need to know how much the other makes. Chairwoman LaBarber suggested raising Olivia's hourly
296 pay by a dollar and increasing her responsibilities to what Mr. Looknanan needed until she reaches a year with the district.

297 Mr. Looknanan emphasized his knowledge of how much work is being done in the district, noting that Olivia has
298 proven herself and has not needed to be asked to help with tasks. He advised that the Board provide her with the \$20 an
299 hour and let her work the schedule he had advanced. Supervisor Wagner advised that they heard what he was saying, but
300 they do also have to consider everything based on their fiduciary responsibility. He noted that the Board agreed with
301 what he was saying but had to ask these questions because the brunt of the residents' anger or displeasure would fall onto
302 the Board if they had to raise their assessments and could not validate results. Supervisor Cisternas noted that Mr.
303 Looknanan has proven himself with numbers, but Olivia has yet to do so. She advised that could be the beneficial part
304 of waiting 9 months for her to reach a year with the district, as there will be time to put together a list of what she had
305 worked on, where she had contributed, and what she had saved. Supervisor Cisternas used her job as an example, noting
306 that she typically has to do the job first and prove herself before earning a title. Supervisor Berdeguez remarked that if
307 Mr. Looknanan were trying to hire someone new for the hybrid position, they would not take \$17 an hour. Supervisor
308 Cisternas stated that they didn't have a hybrid position yet. Supervisor Berdeguez suggested that Mr. Looknanan was
309 asking them to trust him to fill this role. Supervisor Cisternas explained that if they decided not to approve the hybrid
310 position, they would still approve Olivia to go full-time. She noted that if Olivia declines the full-time role at that rate
311 and leaves, Mr. Looknanan would only be replacing the concierge position at \$17 an hour. Chairwoman LaBarbera
312 reminded Supervisor Berdeguez that the hybrid position would have to be approved and added to the handbook.
313 Supervisor Cisternas noted that she trusts Mr. Looknanan but has concerns over the residents' reactions to the increased
314 pay rate without numerical validation. Supervisor Wagner noted that they needed to amend the previous motion.
315 Chairwoman LaBarbera noted that she wished they had known about the hybrid position at the last meeting so they could
316 have discussed it more. She stated that she trusts Mr. Looknanan, and though she was unsure about the need for a hybrid
317 position, she understood that Mr. Looknanan was saying they needed it. Chairwoman LaBarbera asked about the weekend
318 schedule, which Mr. Looknanan noted they were still working out. He advised that maintenance is Monday through
319 Friday when he and Mr. Salas are there. He also noted that if she doesn't get approved for the hybrid position, he would
320 not need her to come on full-time. Supervisor Wagner advised moving forward with the original motion for this month
321 and revisiting the full-time position in June. Ms. Thibault advised that the Board would have the fully loaded burden
322 Excel sheet by the next meeting. Supervisor Cisternas noted that there will always be maintenance tasks to be done and

323 expressed concern over needing the hybrid role down the road. The Board agreed that they would have to update the
324 handbook before they can bring her on in the hybrid role. Supervisor Wagner noted that the role couldn't be 50-50 all
325 year. Supervisor Berdeguez noted that they would need her there on the weekends to monitor the pool. Chairwoman
326 LaBarbera discussed the possible staffing options on the weekends. Supervisor Cisternas stated that they would need to
327 see the job description first to get the handbook approved. Supervisor Wagner noted that the handbook would need to be
328 on the agenda for the next month. Supervisor Cisternas reiterated that the suggested motion.

329 **On an AMENDED MOTION by Supervisor Cisternas SECONDED by Chairwoman LaBarbera, WITH ALL IN FAVOR,**
330 **the Board Approved the 6% Merit Increase for Mr. Looknanan, the 4% Merit Increase for Mr. Salas, and the 3% Merit**
331 **Increase for Mr. Hernandez and 1 Part-Time Concierge Staff Upon Their 1 Year Anniversary with the District, to be**
332 **Reviewed Each Year and not Guaranteed for the Concord Station Community Development District.**

333 Supervisor Cisternas issued directions, stating that Olivia would remain part-time for now, Mr. Looknanan needed
334 to give the Board the job description for the hybrid position so they could move forward with amending the handbook,
335 at which time they would decide on the salary. Mr. Magee asked for confirmation that the referenced handbook was the
336 employee handbook. Ms. Thibault confirmed it was. Mr. Magee confirmed he would look into the handbook. Ms.
337 Thibault informed the Board that it was 8:45.

338 Mr. Looknanan reported that they had been enforcing the age limit at the clubhouse and have had some pushback
339 from parents. He noted that he informed them that it was a part of the district policy that no one under the age of 16 can
340 be in the clubhouse without a parent.

341 Mr. Looknanan advised that the Summer Splash Bash was scheduled for June 27th and they had already started
342 sending announcements for it. He noted he was trying to combine Oktoberfest with the Halloween celebration. He also
343 noted that they were going to have a business expo at the event on the 27th.

344 Mr. Looknanan reported that Gregory Safer, who came to the February meeting to ask about the fences being
345 pressure washed by the district, came to his office and would not take the feedback he was being offered. Supervisor
346 Cisternas reported that per the last meeting, the Board had agreed to see if they or Suncoast Rust could get the rust stains
347 removed from the fence or if they needed to look into placing shrubs over the rusted sections. Mr. Looknanan noted that
348 he had gone out with CLR to scrub the fence. He reported that he couldn't power wash it because of the water restrictions,
349 but with vigorous scrubbing, he was able to get the rust to look a lot better, though it wasn't as white as it used to be.
350 Supervisor Cisternas suggested revisiting placing shrubs. Mr. Looknanan proposed waiting for the water to come back
351 so he and Mr. Salas could go out and pressure wash the fence. Ms. Thibault advised that the water restrictions are
352 supposed to be lifted in July. Mr. Looknanan reported that the cameras and TV were installed. He noted the cameras are
353 infrared so anybody at night can be seen. Mr. Looknanan shared that they had painted the gazebos. Supervisor Cisternas
354 noted that they had talked about painting the gazebos dark brown, but they are too far into the project now to change it.
355 She added that the white looked beautiful. Mr. Looknanan stated that they were going to paint it the same way as the
356 clubhouse, which Supervisor Cisternas noted would have been dark brown at the top. Mr. Looknanan reported that the
357 stronger magnets had been placed on the playground, and the basketball and tennis courts. The playground and tennis
358 courts were not connected to the power yet, but the one at the basketball court was working. Chairwoman LaBarbera
359 noted that she had seen that the magnets were \$6,000, and she asked if that included the pool, playground, tennis court,
360 and basketball court. Mr. Looknanan confirmed that it did. He noted that it was \$4,500 for the playground, and \$6,600
361 in total. He confirmed that was for 3 locks. Chairwoman LaBarbera asked about the magnets. Mr. Looknanan noted that
362 they went for heavier locks, which would likely mean the fence would break before the locks would. The Board discussed
363 what they would do with the locks they replaced. Mr. Looknanan confirmed that there is not a reader on the back gate.
364 Mr. Looknanan noted that the jobs for the tennis and basketball court fences were going to be completed over the next
365 couple of months. He mentioned the installation of windbreak nets. He noted he needed to buy 2 nets for the tennis courts
366 at \$148.99 each. Mr. Looknanan advised that they would also have to replace the cord for the right net. Supervisor
367 Cisternas asked about the Tuckerton benches. He confirmed the July timeline. Chairwoman LaBarbera asked what
368 needed to be repaired with the soccer nets. Mr. Looknanan reported that both nets were rotten. Chairwoman LaBarbera

369 noted that they would need to purchase new nets/structures in Waterford Village. Mr. Looknanan noted that he needed to
370 do more research into pool furniture, but there was a set that was very low maintenance and would last a long time. The
371 proposal he was looking at was \$45,000. He noted the furniture was really heavy, likely why they were so expensive.
372 Mr. Looknanan reported that they had bought new furniture in 2017 and 2019, and he noted the poor shape the straps
373 were in. For a new one, they paid \$290, to restrap cost \$20. Supervisor Cisternas suggested going with Pollywood instead
374 of the aluminum. She advised that people had complained about the condition of the furniture. The Board discussed the
375 different sizes of the tables. Ms. Thibault noted that Pollywood was \$45,000. Supervisor Wagner asked if they were going
376 with Pollywood or aluminum. He confirmed that graffiti would come off Pollywood and scratches wouldn't show.

377 **IV. District Manager**

378 **V. 1. Presentation of District Qualified Electors for Concord Station Community Development District – 3,077**

379 Ms. Thibault noted they had an increase in voters of 110.

380 **1. Discussion of Budget Workshop to be Held June 2**

381 On a MOTION by Chairwoman LaBarbera, SECONDED by Supervisor Cisternas, WITH ALL IN FAVOR, the Board
382 Approved the Budget Workshop to be Held June 2 for the Concord Station Community Development District.

383 Mr. Magee advised that he had a conflict for that time and he would be happy to find someone from his office to
384 cover the meeting. The Board declined.

385 **VI. Administrative Items**

386 **A. Consideration for Acceptance – January 2026 Unaudited Financial Statements**

387 Chairwoman LaBarbera noted that there wasn't any revenue under key fobs, etc. Ms. Thibault confirmed that
388 everything was combined under clubhouse rentals. She noted the interest income contributed to their budget. Mr.
389 Looknanan asked about replacing a key fob that was not damaged but was not working. Chairwoman LaBarbera advised
390 that residents have to pay for a replacement card. Supervisor Cisternas noted that was unfair. Supervisor Berdeguez
391 suggested that residents shouldn't pay to replace broken cards. Chairwoman LaBarbera suggested that a resident should
392 have to pay for a broken card. Supervisor Cisternas suggested residents who admitted to breaking their cards should have
393 to pay, but those who say their cards stopped working without a reason deserved the benefit of the doubt. Supervisor
394 Wagner suggested they add something to their policy. Ms. Thibault asked Mr. Magee to amend their policy. He confirmed
395 he would try, but it could be difficult to differentiate between a break and regular wear and tear. Supervisor Cisternas
396 asked if Mr. Magee could find a way to make it up to Mr. Looknanan's discretion to determine if a person is abusing the
397 system or not. Mr. Magee advised that as a government entity, when dealing with fees and fines, they need to observe a
398 hard line. Mr. Looknanan noted that the policy states damage or loss. Mr. Magee advised the district to replace cards
399 without any signs of damage. Supervisor Wagner suggested the replacement of 1 card per household. Supervisor
400 Cisternas suggested allowing 2 to 3 replacements per household. Supervisor Wagner noted that they need a demarcation
401 line.

402 On a MOTION by Supervisor Wagner, SECONDED by Supervisor Cisternas, WITH ALL IN FAVOR, the Board
403 Accepted the March 2026 Unaudited Financial Statements for the Concord Station Community Development District.

404

405 **B. Consideration for Approval – The Minutes of the Board of Supervisors of the Concord Station CDD Held**
406 **March 12, 2026**

407 Chairwoman LaBarbera and Ms. Thibault discussed the spelling of Mr. Looknanan's last name.

408
409
410

On a MOTION by Chairwoman LaBarbera, SECONDED by Supervisor Cisternas, WITH ALL IN FAVOR, the Board Approved the Minutes of the Board of Supervisors Held on March 12, 2026, for the Concord Station Community Development District.

411
412

C. Consideration for Approval – The Minutes of the Board of Supervisors of Concord Station CDD Held on April 09, 2026

413
414
415

Chairwoman LaBarbera noted she was present in person. She noted for lines 386 and 387, the party was in the clubhouse, not the pool, and line 514 stated there was discussion of the tot lot, though the tot lot as not discussed there.

416
417
418

On a MOTION by Supervisor Cisternas, SECONDED by Supervisor Berdeguez, WITH ALL IN FAVOR, the Board Approved the Minutes of the Board of Supervisors Held on April 09, 2026, With the Above Revisions for the Concord Station Community Development District.

419VII. Audience Comments – New Business – (Limited to 3 minutes per individual)

420

No audience members were present.

42MIII. Supervisor Request

422 2. Adjournment – 9:27

423
424

With no further business, a motion to adjourn was made and seconded. Upon unanimous consent, the Chair concluded the meeting.

425
426

On a MOTION by Supervisor Cisternas, SECONDED by Supervisor Wagner, WITH ALL IN FAVOR, the Board adjourned the Meeting for the Concord Station Community Development District.

427
428
429
430

~Any individual who wishes to appeal a decision made by the Board with respect to any matter considered at this meeting is hereby advised that they may be responsible for ensuring that a verbatim record of the proceedings is made, including all testimony and evidence upon which the appeal is based.~

431
432

The meeting minutes were approved by a vote of the Board of Supervisors during a publicly noticed meeting held on [REDACTED], 2026.

433
434
435

Signature

Signature

437
438
439
440
441

Printed Name Secretary Assistant Secretary

Printed Name Chairman Vice Chairman

442
443

EXHIBIT 20

[RETURN TO AGENDA](#)



FLORIDA LIGHTING SERVICE AGREEMENT

Customer Information:
CONCORD STATION CDD
PATRICIA@HAVENMGTSOL.COM
..

Project Information:
0000 TRINITY COTTAGE DR
LAND O LAKES Florida 34638

Account Number:
9100 8845 0087

Installation Number:
7006031739

Work Order Number:
60867193

Duke Energy Representative Contact Info:
Kendrick Washington

This Lighting Service Agreement is hereby entered into this 8th day of June, 2026, between Duke Energy (hereinafter called the "Company") and CONCORD STATION CDD (hereinafter referred to as the "Customer") for lighting service at the above location(s). The Customer agrees to receive and pay for lighting service from the Company in accordance with the rates, terms and provisions of the Company's Rate Schedule LS1U and Service Regulations, or its successor, as the same is on file with the Florida Public Service Commission (FLORIDA PUBLIC SERVICE COMMISSION) and as may be amended and subsequently filed with the FLORIDA PUBLIC SERVICE COMMISSION.

To the extent there is any conflict between this Agreement and the Lighting Service Rate Schedule, the Lighting Service Rate Schedule shall control. In the event of termination by the Customer during the initial term of this agreement under this rate schedule or upon early termination of service under this schedule, the customer agrees to pay remaining terms of this agreement as delegated by the FLORIDA PUBLIC SERVICE COMMISSION.

The date of *initiation* of service shall be defined as the date the first light(s) is energized. It is further agreed that Duke Energy reserves the right to discontinue service and remove any Duke Energy-owned facilities from the Customers premise if the Customer violates any of the terms of the Service Regulations, Rate Schedule or this Agreement.

Customer Print Name _____	Date Signed _____
Customer Signature _____	Date Signed _____
Duke Energy Representative _____	Date Signed _____

THIS IS NOT A BILL. PLEASE DO NOT SEND A PAYMENT IN RESPONSE TO THIS COMMUNICATION.



Summary of Estimated Charges				
Minimum Service Term	Initial Monthly Cost	Total One Time Charges	Total Cost for Initial term	Ongoing Monthly Charge post Term
10 Years (120) Months	\$438.31	\$0.00	\$52,597.20	\$438.31

Monthly Base Charges							
Service Required	Quantity	Product Description Fixtures and Poles	Equipment	Maintenance	Energy	Unit Total	Sub-Total
I	53	Light Fixture Roadway LED 50W Gray Type III (formerly M	\$4.87	\$2.04	\$1.36	\$8.27	\$438.31
R	37	REM ONLY: Light Fixture Roadway High Pressure Sodium 10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R	1	Light Fixture Roadway LED 50W Black Type III (formerly	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R	15	Light Fixture Roadway LED 50W Gray Type III (formerly M	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		Subtotal Based On Quantity:	\$258.11	\$108.12	\$72.08		
Estimated Monthly Charge							\$438.31

THIS IS NOT A BILL. PLEASE DO NOT SEND A PAYMENT IN RESPONSE TO THIS COMMUNICATION.



Outdoor lighting Terms and Conditions

Duke Energy will call for locate of all public facilities. Any customer owned utilities would need to be located and marked at your expense.

If any or all of these lighting facilities will eventually be submitted to a governmental agency for inclusion into a taxing district, MSTU or MSBU special assessment program, please verify that these facilities meet the requirements within that jurisdiction. Should the agency not accept these facilities into their program, the entity who signs the Lighting Service Contract will remain responsible for payment.

Rate per Month:

The monthly charges consist of the items below. These charges may be adjusted subject to review and approval by the Florida Public Service Commission.

Customer Charge	
Pole Charge	
Light Fixture Charge	
Light Fixture Maintenance Charge	
Energy and Demand Charge:	
Non-fuel Energy Charge	
Plus the Cost Recovery Factors listed in	
Rate Schedule BA-1, Billing Adjustments**,	
except the Fuel Cost Recovery Factor and	
Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106
Fuel Cost Recovery Factor **:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105

***Charges are normally revised on an annual basis.*

Additional Charges:

Certain additional charges may also apply to the installation.

Gross Receipts Tax Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fees:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

THE CUSTOMER AGREES:

1. To purchase from the Company all of the electric energy used for the operation of the Lighting System.
2. To be responsible for paying, when due, all bills rendered by the Company pursuant to the Company's currently effective Lighting Rate Schedule LS-1, or its successor, for facilities and service provided in accordance with this Contract.
3. To be responsible for trimming trees that may either obstruct the light output from fixture(s) or that obstruct maintenance access to the facilities.

IT IS MUTUALLY AGREED THAT:

4. Requests for exchanging facilities, upgrades, relocations, etc. are subject to Section III, paragraph 3.05, of the Company's General Rules and Regulations Governing Electric Service.

THIS IS NOT A BILL. PLEASE DO NOT SEND A PAYMENT IN RESPONSE TO THIS COMMUNICATION.



5. The Company does not guarantee continuous lighting service and will not be liable for damages for any interruption, deficiency or failure of service, and reserves the right to interrupt service at any time for necessary repairs to lines or equipment. Nothing in this Contract is intended to benefit any third party or to impose any obligation on the Company to any such third party.
6. Installation shall be made only when, in the judgment of the Company, the location and the type of the facilities are, and will continue to be, easily and economically accessible to the Company's equipment and personnel for both construction and maintenance. In the event the Customer or its contractor, subcontractor or other agent changes the grading, which requires the Company to move its facilities or otherwise incur costs to ensure compliance with applicable code requirements, Customer shall compensate the Company for all such costs incurred by the Company to comply with any applicable code requirements. In the event Customer fails to pay the Company within 30 days of the completion of such work, Customer shall pay the Company any amounts owing the Company, including interest and any attorneys and other fees and costs the Company incurs to collect any amounts owed to the Company.
7. Modification of the facilities provided by the Company under this Contract may only be made through the execution of a written amendment to this Contract.
8. The Company will, at the request of the Customer, relocate the lighting facilities covered by this Agreement, if provided sufficient rights-of-way or easements to do so. The Customer shall be responsible for the payment of all costs associated with any such Customer-requested relocation of the Company's lighting facilities.
9. The Company may, at any time, substitute for any luminaire/lamp installed hereunder another luminaire/lamp which shall be of at least equal illuminating capacity and efficiency.
10. Customer agrees to take responsibility for the cost incurred to repair or replace any fixture or pole which has been willfully damaged. The Company shall not be required to make such repair or replacement prior to payment by the Customer for damage.
11. The Company will repair or replace malfunctioning lighting fixtures maintained by the Company in accordance with Section 768.1382, Florida Statutes (2005).
12. This Contract shall be for a term of ten (10) years from the date of initiation of service. The date of initiation of service shall be defined as the date the first lights are energized.
13. Should the Customer fail to pay any bills due and rendered pursuant to this Contract or otherwise fail to perform the obligations contained in this Contract, said obligations being material and going to the essence of this Contract, the Company may cease to supply electric energy or service until the Customer has paid the bills due and rendered or has fully cured such other breach of this Contract. Service charges associated with the reconnection of service after disconnection for nonpayment or violation of Company or Commission Rules may be assessed for each lighting installation on an account. Any failure of the Company to exercise its rights hereunder shall not be a waiver of its rights. It is understood, however, that such discontinuance of the supplying of electric energy or service shall not constitute a breach of this Contract by the Company, nor shall it relieve the Customer of the obligation to perform any of the terms and conditions of this Contract.
14. If the Customer no longer wishes to receive service under this schedule, the Customer may terminate the Contract by giving the Company at least sixty (60) days advance written notice to the Company. Upon early termination of service, the Customer shall pay an amount equal to the remaining monthly customer charges, remaining Contribution in Aid of Construction ("CIAC"), if applicable, and remaining pole and fixture lease amounts for the term of the contract. The Customer will be responsible for the cost of removing the facilities.

THIS IS NOT A BILL. PLEASE DO NOT SEND A PAYMENT IN RESPONSE TO THIS COMMUNICATION.



15. In the event of the sale of the real property upon which the facilities are installed, or if the Customer's obligations under this Contract are to be assigned to a third party, upon the written consent of the Company, this Contract may be assigned by the Customer to the Purchaser or to the third party. No assignment shall relieve the Customer from its obligations hereunder until such obligations have been assumed by the Purchaser or third party and agreed to by the Company.
16. This Contract supersedes all previous contracts or representations, either written, oral or otherwise between the Customer and the Company with respect to the facilities referenced herein and constitutes the entire Contract between the parties. This Contract does not create any rights or provide any remedies to third parties or create any additional duty, obligation or undertakings by the Company to third parties.
17. This Contract shall inure to the benefit of, and be binding upon the successors and assigns of the Customer and the Company.
18. This Contract is subject to the Company's Tariff for Retail Service, or as they may be hereafter revised, amended or supplemented. In the event of any conflict between the terms of this Contract and the provisions of the Company's Tariff for Retail Services, the provisions of the Company's Tariff for Retail Service and FPSC Rules shall control, or as they may be hereafter revised, amended or supplemented.
19. The obligation to furnish or purchase service shall be excused at any time that either party is prevented from complying with this Contract by strikes, lockouts, fires, riots, acts of God, the public enemy, governmental or court actions, lightning, hurricanes, storms, floods, inclement weather that necessitates extraordinary measures and expense to construct facilities and/or maintain operations, or by any other cause or causes not under the control of the party thus prevented from compliance, and the Company shall not have the obligation to furnish service if it is prevented from complying with this Contract by reason of any partial, temporary or entire shut-down of service which, in the sole opinion of the Company, is reasonably necessary for the purpose of repairing or making more efficient all or any part of its generating, transmission, distribution or other electrical equipment.
20. In no event shall the Company, its parent corporation, affiliate corporations, officers, directors, employees, agents, and contractors or subcontractors be liable to the Customer, its employees, agents or representatives, for any incidental, indirect, special, consequential, exemplary, punitive or multiple damages resulting from any claim or cause of action, whether brought in contract, tort (including, but not limited to, negligence or strict liability), or any other legal theory.

EXHIBIT 21

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1.866.207.4955

My projects Cart

- Deals
- Business Cards
- Postcards & Print Advertising
- Signs, Banners & Posters
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- Clothing & Bags
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- Packaging
- Invitations, Gifts & Stationery
- Wedding
- Logo, Websites & Social
- Design Services

Explore our latest offers | Plus, get free economy shipping on all orders \$100+ | Shop all deals

Buy More, Save More: Up to \$80 off orders \$200+ | Code: BMSMVOS | Ends tonight | Shop now

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Order summary

Subtotal	\$384.25
<u>Shipping</u> (calculated at checkout)	-
Tax	\$26.90
Total due	\$411.15

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Your order qualifies for **free Economy shipping!**

Elevate Dade Polo Shirt

[Remove](#)

Size: S (3), L (3), XL (3)

[Edit design](#)

Selected options

Group total

\$232.11

Sport-Tek® Competitor Women Polo

[Remove](#)

Size: M (3), XL (3)

[Edit design](#)

Selected options

Group total

\$152.14

More with your design

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ELEVATE

 **Juan Macario**
Maintenance

Concord Station
Staff

EXHIBIT 22

[RETURN TO AGENDA](#)



June 9, 2026

To the Board of Supervisors
Concord Station Community Development District
Pasco County, Florida

We have audited the financial statements of Concord Station Community Development District (“District”) as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated June 9, 2026. Professional standards require that we advise you of the following matters relating to our audit.

We have also examined the District’s compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025 which was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Our Responsibility in Relation to the Financial Statement Audit

Our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process.

However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Any findings regarding significant deficiencies or material weaknesses in internal control over financial reporting, material noncompliance, or other matters noted during our audit, **if any**, are communicated in separate reports included in the District’s financial report—titled *Independent Auditor’s Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards and Management Letter Pursuant to the Rules of the Auditor General of the State of Florida*.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

With respect to financial statement preparation, the following safeguards are in place:

- Management made all decisions and performed all management functions;
- A competent individual was assigned to oversee the services;
- Management evaluated the adequacy of the services performed;
- Management evaluated and accepted responsibility for the result of the service performed; and
- Management established and maintained internal controls, including monitoring ongoing activities.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management is responsible for selecting and applying appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 2 to the financial statements. There were no new accounting policies adopted and no changes in existing significant accounting policies or their application during the fiscal year, other than those described in Note 2, if any. No matters came to our attention that, under professional standards, we are required to inform you about concerning (1) the methods used to account for significant unusual transactions or (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments normally reflect management's knowledge and experience about past and current events and assumptions about future events.

Certain accounting estimates, if present, may be particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them could differ markedly from management's current judgments.

In connection with our audit, we considered the reasonableness of the accounting estimates used by management. The most sensitive accounting estimate(s) affecting the financial statements **included, as applicable:**

- Management's estimate of the useful lives of capital assets.
- Management's estimate of the liability for employee compensated absences.
- Management's estimate of the Net Other Post-Employment Benefits (OPEB) liability.
- Management's estimate of the Net Pension Liability.

If none of the above estimates or other sensitive estimates were applicable in the current year, this section should be read to indicate that no such significant accounting estimates were identified.

We evaluated the key factors and assumptions used by management to develop the estimate(s) and determined that they were reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements **included, as applicable**:

- Long-term liabilities related to bonds payable and debt service requirements.
- Litigation, claims, and assessments related to pending legal matters; and
- Pension and Other Post-Employment Benefit (OPEB) plan disclosures.

If no such disclosures were identified for the current year, this section should be read to indicate that we did not note any financial statement disclosures involving significant judgment or sensitivity.

Circumstances Affecting the Auditor's Report

Professional standards require us to communicate any circumstances that affect the form or content of our auditor's report. **If applicable**, such circumstances—such as a modification of opinion, an emphasis-of-matter or other-matter paragraph, or a reference to substantial doubt about the District's ability to continue as a going concern—are described in our auditor's report included in the District's financial report. If no such circumstances existed, this section should be read to indicate that our report was unmodified.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Corrected Misstatements

Professional standards require us to communicate all material misstatements identified and corrected during the audit. Management has corrected all misstatements that were identified as a result of our audit procedures. Any such audit adjustments, **if applicable**, are summarized in the accompanying schedule of journal entries. If none were identified, this section should be read to indicate that we did not note any misstatements that were material, individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

Professional standards require that we obtain certain written representations from management as part of our audit. We have received such representations in a letter. A copy of this letter is available for your review upon request.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

As noted previously in this letter, any current-year findings identified during our audit are communicated in our separate reports titled *Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards* and *Management Letter Pursuant to the Rules of the Auditor General of the State of Florida*. If no findings were identified, this section should be read to indicate that we did not note any additional significant matters or findings requiring communication to those charged with governance.

This report is intended solely for the information and use of the Board of Supervisors and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

Grau & Associates

EXHIBIT 23

[RETURN TO AGENDA](#)

**CONCORD STATION
COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025**

**CONCORD STATION COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA**

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to the Financial Statements	13-21
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	22
Notes to Required Supplementary Information	23
OTHER INFORMATION	
Data Elements required by FL Statute 218.39 (3) (c)	24
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	25-26
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	27
MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	28-29



INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Concord Station Community Development District
Pasco County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Concord Station Community Development District, Pasco County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c), but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 9, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

June 9, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Concord Station Community Development District, Pasco County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$6,234,345).
- The change in the District's total net position in comparison with the prior fiscal year was \$954,631, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2025, the District's governmental funds reported combined ending fund balances of \$3,549,024, an increase of \$214,345 in comparison with the prior fiscal year. The total fund balance is restricted for debt service, non-spendable for prepaid items and deposits, assigned to capital reserves, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management), physical environment, public safety and recreation functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues expenditures, and changes in fund balances for the general fund and debt service fund, both of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION	
	SEPTEMBER 30,	
	2025	2024
Assets, excluding capital assets	\$ 3,640,946	\$ 3,403,267
Capital assets	9,601,196	10,137,591
Total assets	<u>13,242,142</u>	<u>13,540,858</u>
Current liabilities	388,236	381,626
Long-term liabilities	19,088,251	20,348,208
Total liabilities	<u>19,476,487</u>	<u>20,729,834</u>
Net Position		
Net investment in capital assets	(9,487,055)	(10,210,617)
Restricted	1,071,169	1,213,610
Unrestricted	2,181,541	1,808,031
Total net position	<u>\$ (6,234,345)</u>	<u>\$ (7,188,976)</u>

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation/amortization expense.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION		
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2025	2024
Revenues:		
Program revenues		
Charges for services	\$ 3,605,359	\$ 3,632,129
Operating grants and contributions	60,538	86,668
General revenues		
Unrestricted investment earnings	112,908	76,368
Miscellaneous	23,040	12,619
Total revenues	<u>3,801,845</u>	<u>3,807,784</u>
Expenses:		
General government	202,259	169,089
Physical environment	880,737	820,956
Public safety	141,331	140,002
Culture and recreation	883,661	863,657
Interest on long-term debt	739,226	773,054
Total expenses	<u>2,847,214</u>	<u>2,766,758</u>
Change in net position	954,631	1,041,026
Net position - beginning	<u>(7,188,976)</u>	<u>(8,230,002)</u>
Net position - ending	<u>\$ (6,234,345)</u>	<u>(7,188,976)</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was \$2,847,214. The costs of the District's activities were primarily funded by program revenues. Program revenues are comprised primarily of assessments. The District also receives investment income and miscellaneous revenues. In total, expenses, including depreciation, increased from the prior fiscal year. The majority of the increase in expenses was the result of an increase in maintenance and repairs.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2025 was amended to increase appropriations by \$400,000 and other financing sources by \$400,000.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had \$16,912,936 invested in capital assets, including intangible capital assets, for its governmental activities. In the government-wide financial statements, depreciation and amortization of \$7,311,740 has been taken, which resulted in a net book value of \$9,601,196. More detailed information about the District's capital assets is presented in the notes to the financial statements.

Capital Debt

At September 30, 2025, the District had \$19,195,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Concord Station Community Development District's Accounting Department at 255 Primera Boulevard, Suite 160, Lake Mary, Florida 32746.

FINANCIAL STATEMENTS

**CONCORD STATION COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025**

	Governmental Activities
ASSETS	
Cash	\$ 2,251,481
Due from other government	16,485
Prepaid items	6,349
Deposits	6,591
Due from others	1,000
Restricted assets:	
Investments	1,359,040
Capital assets	
Depreciable assets, net	9,601,196
Total assets	13,242,142
 LIABILITIES	
Accounts payable and accrued expenses	91,922
Accrued interest payable	296,314
Non-current liabilities:	
Due within one year	1,090,000
Due in more than one year	17,998,251
Total liabilities	19,476,487
 NET POSITION	
Net investment in capital assets	(9,487,055)
Restricted for debt service	1,071,169
Unrestricted	2,181,541
Total net position	\$ (6,234,345)

See notes to the financial statements

**CONCORD STATION COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

<u>Functions/Programs</u>	Program Revenues			Net (Expense) Revenue and Changes in Net Position
Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	
Primary government:				
Governmental activities:				
General government	\$ 202,259	\$ 202,259	\$ -	\$ -
Physical environment	880,737	880,737	-	-
Public safety	141,331	141,331	-	-
Culture and recreation	883,661	534,487	-	(349,174)
Interest on long-term debt	739,226	1,846,545	60,538	1,167,857
Total governmental activities	2,847,214	3,605,359	60,538	818,683
General revenues:				
				112,908
				23,040
				135,948
				954,631
				(7,188,976)
				\$ (6,234,345)

See notes to the financial statements

**CONCORD STATION COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025**

	Major Funds		Total Governmental Funds
	General	Debt Service	
ASSETS			
Cash	\$ 2,251,481	\$ -	\$ 2,251,481
Investments	-	1,359,040	1,359,040
Due from other government	8,042	8,443	16,485
Prepaid items	6,349	-	6,349
Deposits	6,591	-	6,591
Due from others	1,000	-	1,000
Total assets	\$ 2,273,463	\$ 1,367,483	\$ 3,640,946
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued expenses	\$ 91,922	\$ -	\$ 91,922
Total liabilities	91,922	-	91,922
Fund balances:			
Nonspendable:			
Prepaid items and deposits	12,940	-	12,940
Restricted for:			
Debt service	-	1,367,483	1,367,483
Assigned to:			
Capital reserves	150,000	-	150,000
Unassigned	2,018,601	-	2,018,601
Total fund balances	2,181,541	1,367,483	3,549,024
Total liabilities and fund balances	\$ 2,273,463	\$ 1,367,483	\$ 3,640,946

See notes to the financial statements

**CONCORD STATION COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2025**

Fund balance - governmental funds		\$ 3,549,024
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets in the net position of the government as a whole.

Cost of capital assets	16,912,936		
Accumulated depreciation	<u>(7,311,740)</u>	9,601,196	

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(296,314)		
Discount on bonds	106,749		
Bonds payable	<u>(19,195,000)</u>	<u>(19,384,565)</u>	

Net position of governmental activities		<u>\$ (6,234,345)</u>
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See notes to the financial statements

**CONCORD STATION COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	Major Funds		Total Governmental Funds
	General	Debt Service	
REVENUES			
Assessments	\$ 1,758,814	\$ 1,846,545	\$ 3,605,359
Miscellaneous	23,040	-	23,040
Investment income	112,908	60,538	173,446
Total revenues	<u>1,894,762</u>	<u>1,907,083</u>	<u>3,801,845</u>
EXPENDITURES			
Current:			
General government	202,259	-	202,259
Physical environment	746,683	-	746,683
Public safety	141,331	-	141,331
Culture and recreation	374,793	-	374,793
Debt service:			
Principal	-	1,265,000	1,265,000
Interest	-	750,907	750,907
Capital outlay	106,527	-	106,527
Total expenditures	<u>1,571,593</u>	<u>2,015,907</u>	<u>3,587,500</u>
Excess (deficiency) of revenues over (under) expenditures	323,169	(108,824)	214,345
OTHER FINANCING SOURCES (USES)			
Interfund transfers in (out)	50,341	(50,341)	-
Total other financing sources (uses)	<u>50,341</u>	<u>(50,341)</u>	<u>-</u>
Net change in fund balances	373,510	(159,165)	214,345
Fund balances - beginning	<u>1,808,031</u>	<u>1,526,648</u>	<u>3,334,679</u>
Fund balances - ending	<u>\$ 2,181,541</u>	<u>\$ 1,367,483</u>	<u>\$ 3,549,024</u>

See notes to the financial statements

**CONCORD STATION COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Net change in fund balances - total governmental funds	\$	214,345
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures; however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.		106,527
Depreciation and amortization of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(642,922)
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		1,265,000
Amortization of the original issuance discount is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(5,043)
The change in accrued interest on long-term liabilities between the current and prior fiscal years is recorded in the statement of activities, but not in the governmental fund financial statements.		<u>16,724</u>
Change in net position of governmental activities	\$	<u><u>954,631</u></u>

See notes to the financial statements

**CONCORD STATION COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS**

NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY

Concord Station Community Development District ("District") was established by Florida Rule 42UU-1 adopted by the Florida Land & Water Adjudicatory Commission enacted on September 15, 2004 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the Qualified Electors within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments imposed on assessable lands located within the District. Assessments may be levied on property to pay for the operations and maintenance of the District. The fiscal year for which annual assessments may be levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments

The District's cash on hand and demand deposits are considered to be cash and cash equivalents.

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset</u>	<u>Years</u>
Stormwater management	25
Landscaping	15
Recreational facilities	10-30
Improvements other than buildings	10
Furniture, fixtures and equipment	5-7
Intangible asset - club plan	30

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report nonspendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board, although the District Manager can approve certain changes to line item appropriations within funds.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 - DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances are covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2025:

	<u>Amortized Cost</u>	<u>Credit Risk</u>	<u>Weighted Average Maturity</u>
First American Government Obligation Fund - Class Y	\$ 1,359,040	S&P AAAM	45 days
Total Investments	<u>\$ 1,359,040</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indentures limit the type of investments held using unspent proceeds.

NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1*: Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2*: Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3*: Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – INTERFUND BALANCE CORRECTION

During the current fiscal year, the District corrected an interfund balance between the general fund and the debt service fund that originated in the prior fiscal year. The balance related to debt service assessments collected in the general fund operating bank account which was not properly cleared when the transfer occurred. The correction eliminated the remaining interfund receivable/balance between the funds. The adjustment did not represent a new transfer of resources between the funds.

As a result of the correction, the statement of revenues, expenditures and changes in fund balances presents Interfund transfers for the fiscal year ended September 30, 2025 as follows:

Fund	Transfer in	Transfer out
General	\$ 50,341	\$ -
Debt service	-	50,341
Total	<u>\$ 50,341</u>	<u>\$ 50,341</u>

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, being depreciated				
Stormwater management	\$ 3,225,183	\$ 39,788	\$ -	\$ 3,264,971
Improvements other than buildings	23,940	-	-	23,940
Landscaping	609,459	-	-	609,459
Recreational facilities	3,206,222	24,500	-	3,230,722
Furniture, fixtures and equipment	323,030	42,239	-	365,269
Total capital assets, being depreciated	<u>7,387,834</u>	<u>106,527</u>	<u>-</u>	<u>7,494,361</u>
Less accumulated depreciation for:				
Stormwater management	(2,244,154)	(131,660)	-	(2,375,814)
Improvements other than buildings	(7,782)	(2,394)	-	(10,176)
Landscaping	(609,459)	-	-	(609,459)
Recreational facilities	(946,607)	(172,377)	-	(1,118,984)
Furniture, fixtures and equipment	(323,030)	(22,538)	-	(345,568)
Total accumulated depreciation	<u>(4,131,032)</u>	<u>(328,969)</u>	<u>-</u>	<u>(4,460,001)</u>
Total capital assets, being depreciated, net	<u>3,256,802</u>	<u>(222,442)</u>	<u>-</u>	<u>3,034,360</u>
Intangible capital assets being amortized				
Club plan	9,418,575	-	-	9,418,575
Total intangible capital assets being amortized	<u>9,418,575</u>	<u>-</u>	<u>-</u>	<u>9,418,575</u>
Less accumulated amortization for:				
Club plan	(2,537,786)	(313,953)	-	(2,851,739)
Total accumulated amortization	<u>(2,537,786)</u>	<u>(313,953)</u>	<u>-</u>	<u>(2,851,739)</u>
Total intangible capital assets being amortized, net	<u>6,880,789</u>	<u>(313,953)</u>	<u>-</u>	<u>6,566,836</u>
Governmental activities capital assets, net	<u>\$ 10,137,591</u>	<u>\$ (536,395)</u>	<u>\$ -</u>	<u>\$ 9,601,196</u>

The total cost of the Series 2016 project was estimated at \$11,899,800 which consists of the purchase price of completed recreational facilities and acquisition costs incurred by the District for the purchase, inventory of and improvements to the clubhouse, and the value assigned to the club plan. The recreational facility was purchased during the fiscal year ended September 30, 2016. The cost to construct comparable recreational facilities at the time of the clubhouse acquisition has been estimated at approximately \$2.25 million. The purchase price of the recreational facilities was based upon the purchase price formula utilizing the 2016 club member fee of \$39 per month for 1,516 units, which was the basis for the value assigned to the club plan. The club plan amendment provides that the club plan terminated and ceased to exist effective January 1, 2017. The project consists of the acquisition of completed recreational facilities, notably a clubhouse with a fitness center and meeting rooms, pool, basketball court, tennis court, playground and associated infrastructure.

Depreciation expense was charged to function/programs as follows:

Governmental activities:	
Physical environment	134,054
Culture and recreation	194,915
Total depreciation expense, governmental activities	<u>328,969</u>

Amortization expense was charged to function/programs as follows:

Governmental activities:	
Culture and recreation	313,953
Total amortization expense, governmental activities	<u>313,953</u>

NOTE 7 - LONG-TERM LIABILITIES

Series 2016

On August 29, 2016, the District issued \$24,120,000 of Capital Improvement Revenue and Refunding Bonds Series 2016A-1 and \$4,305,000 of Capital Improvement Revenue and Refunding Bonds, Series 2016A-2 (collectively referred to as the "Series 2016 Bonds"). The Series 2016 Bonds consist of multiple term Bonds with maturity dates ranging from May 1, 2017 - May 1, 2046 and interest rates ranging from 2% - 4.75%. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially, commencing May 1, 2017. The Bonds were issued to refund a portion of the District's Capital Improvement Revenue Bonds Series 2005, acquire certain assessable infrastructure and improvements (the "2016 Project"), and pay certain costs associated with the issuance of the Bonds.

The Bonds are subject to redemption at the option of the District prior to maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District prepaid \$20,000 and \$175,000 of the Series 2016-1 and 2016-2 Bonds, respectively.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service. The District was in compliance with the requirements at September 30, 2025.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2025 were as follows:

<u>Governmental activities</u>	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds payable:					
Series 2016	\$ 20,460,000	\$ -	\$ 1,265,000	\$ 19,195,000	\$ 1,090,000
Less: Original issue discount	(111,792)	-	(5,043)	(106,749)	-
Total	<u>\$ 20,348,208</u>	<u>\$ -</u>	<u>\$ 1,259,957</u>	<u>\$ 19,088,251</u>	<u>\$ 1,090,000</u>

At September 30, 2025, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	<u>Governmental Activities</u>		
	Principal	Interest	Total
2026	\$ 1,090,000	\$ 711,154	\$ 1,801,154
2027	1,125,000	676,879	1,801,879
2028	1,160,000	638,813	1,798,813
2029	1,205,000	599,050	1,804,050
2030	1,250,000	555,075	1,805,075
2031-2035	7,005,000	2,049,513	9,054,513
2036-2040	2,560,000	1,051,550	3,611,550
2041-2045	3,105,000	509,925	3,614,925
2046	695,000	27,213	722,213
Total	<u>\$ 19,195,000</u>	<u>\$ 6,819,172</u>	<u>\$ 26,014,172</u>

NOTE 8 - MANAGEMENT COMPANY

The District has contracted with a management company to perform services, which include financial and accounting services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE 9 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

**CONCORD STATION COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Assessments	\$ 1,694,847	\$ 1,694,847	\$ 1,758,814	\$ 63,967
Miscellaneous	-	-	23,040	23,040
Investment income	-	-	112,908	112,908
Total revenues	<u>1,694,847</u>	<u>1,694,847</u>	<u>1,894,762</u>	<u>199,915</u>
EXPENDITURES				
Current:				
General government	159,355	159,355	202,259	(42,904)
Physical environment	795,451	795,451	746,683	48,768
Public safety	132,802	132,802	141,331	(8,529)
Culture and recreation	607,239	1,007,239	374,793	632,446
Capital outlay	-	-	106,527	(106,527)
Total expenditures	<u>1,694,847</u>	<u>2,094,847</u>	<u>1,571,593</u>	<u>523,254</u>
Excess (deficiency) of revenues over (under) expenditures	-	(400,000)	323,169	723,169
OTHER FINANCING SOURCES (USES)				
Fund balance forward	-	400,000	-	(400,000)
Transfers in	-	-	50,341	50,341
Total other financing sources (uses)	<u>-</u>	<u>400,000</u>	<u>50,341</u>	<u>(349,659)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	373,510	<u>\$ 373,510</u>
Fund balance - beginning			<u>1,808,031</u>	
Fund balance - ending			<u>\$ 2,181,541</u>	

See notes to required supplementary information

**CONCORD STATION COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2025 was amended to increase appropriations by \$400,000 and other financing sources by \$400,000.

**CONCORD STATION COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
OTHER INFORMATION - DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39 (3) (C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	5
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	Not applicable
Employee compensation	\$218,140
Independent contractor compensation	\$0
Construction projects to begin on or after October 1; (>\$65K)	None
Pond bank restoration	\$67,300
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$1,225.47 Debt service - \$504.24 - \$1,224.42
Special assessments collected	\$3,605,359
Outstanding Bonds:	
Series 2016	\$19,195,000



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors
Concord Station Community Development District
Pasco County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Concord Station Community Development District, Pasco County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 9, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

June 9, 2026



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Concord Station Community Development District
Pasco County, Florida

We have examined Concord Station Community Development District, Pasco County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Concord Station Community Development District, Pasco County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

June 9, 2026



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Concord Station Community Development District
Pasco County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Concord Station Community Development District, Pasco County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated June 9, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 9, 2026, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General of the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Concord Station Community Development District, Pasco County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Concord Station Community Development District, Pasco County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

June 9, 2026

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2024.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2025.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2025.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met any of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 24.