

**EAST PARK
COMMUNITY DEVELOPMENT DISTRICT**

MEETING AGENDA

August 25, 2025



313 CAMPUS STREET
CELEBRATION, FLORIDA 34747

East Park Community Development District

Board of Supervisors

Scott Phillips, Chairman
Todd Oneal, Vice Chairman
Kelly Johnson, Assistant Secretary
Robert Tuttle, Assistant Secretary
Graciela Von Blon, Assistant Secretary

Staff:

Michael Perez, District Manager
Grace Rinaldi, District Counsel
David Hamstra, District Engineer
Kyle Goldberg, Field Inspection Coordinator
Howard Neal, Field Services Director

Meeting Agenda Monday, August 25, 2025 – 5:30 p.m.

1. **Call to Order and Roll Call**
2. **Approval of the Agenda**
3. **Audience Comments – Three - (3) Minute Time Limit**
4. **Staff Reports**
 - A. Crosscreek Report..... P. 3
 - B. Inframark Field Services
 - i. Review of Field Inspection Report..... P. 7
 - ii. Consideration of Halogen to LED Light Replacement Proposal P. 18
 - C. Consideration of United Land Services Pine Tree Removal Proposal P. 23
 - D. Consideration of Advance Tree Pros Pine Tree Removal Proposal..... P. 25
 - E. Consideration of AquaBlast Pressure Washing Proposal P. 29
 - F. District Engineer
 - G. District Counsel
 - H. District Manager
 - i. Review of Second-Quarter Website Audit P. 32
5. **Business Items**
 - A. Public Hearing on Final Budget for Fiscal Year 2026
 - i. Consideration of Resolution 2025-08, Adopting the Fiscal Year 2026 Final Budget..... P. 44
 - B. Public Hearing on Levying the O&M Assessments
 - i. Consideration of Resolution 2025-09, Levying the O&M Assessments..... P. 59
 - C. Public Hearing on O&M Methodology
 - i. Consideration of Resolution 2025-10, Adopting the O&M Methodology P. 62
 - D. Consideration of Resolution 2025-11, Adopting the Fiscal Year 2026 Meeting Schedule P. 65
 - E. Consideration of Goals and Objectives for Fiscal Year 2026..... P. 67
 - F. Consideration of Grau & Associates Engagement Letter P. 71
6. **Business Administration Items**
 - A. Consideration of Minutes from the Meeting held July 28, 2025 P. 76
 - B. Consideration of July 2025 Financial Statements and Check Register
(Under Separate Cover)
7. **Supervisor Requests and Audience Comments**
8. **Adjournment**

The next meeting is scheduled for Monday, September 22, 2025, at 5:30 p.m.

District Office:

Inframark
313 Campus Street
Celebration, FL 34747
407-566-1935

Meeting Location:

Sun Blaze Elementary
9101 Randal Park Boulevard
Orlando Florida 32832



TREATMENT REPORT

Customer

East Park CDD

Date:

08/11/2025

Time:

02:33:35 PM

Technician:

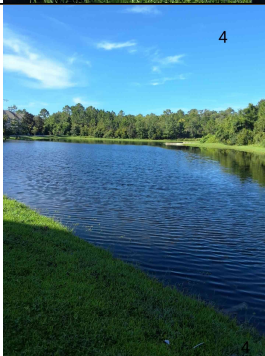
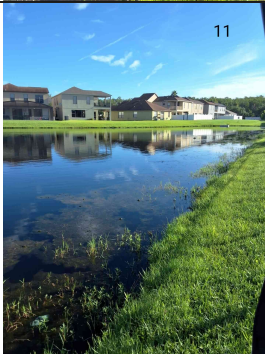
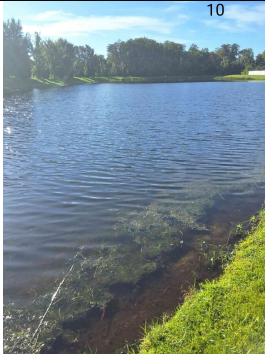
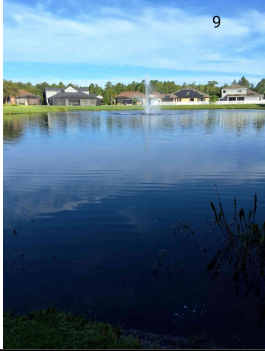
Jennifer Vargas

Lake	Algae	Submersed Weeds	Grasses	Flloating Weeds	Bacteria	Blue Dye	Trash Pickup	Inspection	Water Level	Erosion
1		X	X					X	High	
2			X					X	High	
3			X					X	Normal	
4			X					X	High	
5		X	X					X	Normal	
6			X					X	Normal	
7		X	X					X	Normal	
8	X		X					X	Normal	
9	X		X					X	Normal	
10		X	X					X	Normal	
11	X	X	X					X	Normal	

Additional Comments

Treated lakes 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, and 11 for torpedograss, primrose, alligatorweed, and other vegetation. Treated lakes 1, 5, 7, 10, and 11 for submersed weeds. Treated lakes 9 and 11 for algae. Treated lake 8 for planktonic algae.

Project Photos



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	<div>3</div> 	
	<div>5</div> 	
	<div>6</div> 	
	<div>7</div> 	

Additional Services:

Shoreline Restoration

Erosion Control

Lake Maintenance

Invasive Removal

Florida Native Plantings

Wetland Management

Email

Michael.perez@inframark.com; melinda.gallo@inframark.com

Powered by www.doForms.com



Kyle Goldberg
Inframark

EAST PARK CDD AUGUST FIELD INSPECTION

Thursday, August 7, 2025

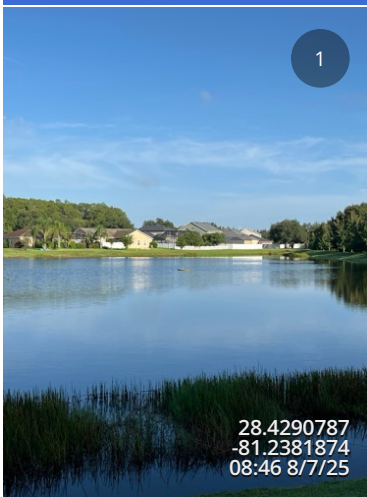
29 Items Identified

29 Items Incomplete

ITEM 1 - IRRIGATION REPAIR

Assigned To: Board Update

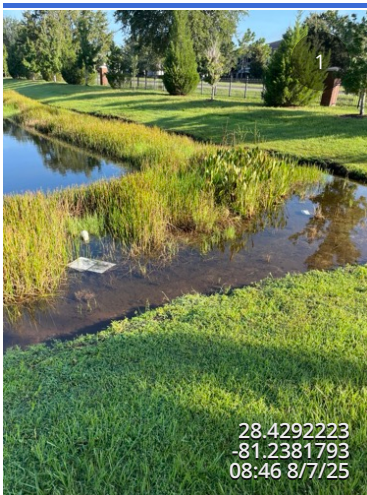
There appears to be an irrigation break on a residents property flooding the CDD walking path with water and sand. Location: 10371 Kristen Park Dr



ITEM 2 - POND 10 FOUNTAIN

Assigned To: Crosscreek

The Pond 10 fountain was off during time of inspection.



ITEM 3 - TRASH

Assigned To: Crosscreek

Trash should be picked up during routine maintenance.
Location: Pond 10



ITEM 4 - REMOVE VEGETATION

Assigned To: United Land Services

Remove vegetation impeding onto the walking trail. Location: Pond 10

Vegetation Removal week of 8/18



ITEM 5 - WEEDS

Assigned To: United Land Services

Weeds should be treated during routine maintenance. Location: Walking trail by Pond 10

Weeds Removal week of 8/18

ITEM 6 - CAR ACCIDENT DAMAGE

Assigned To: Board Update

This appears to be the area where there was a car accident. The city has installed a new barricade. There appears to be minor damage to the fence. Location: Dowden Rd by Pond 10



ITEM 7 - TRASH

Assigned To: Crosscreek

Remove trash during routine maintenance. Location: Pond 9

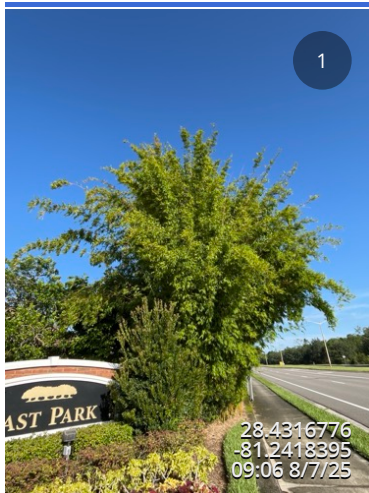


ITEM 8 - TRIM TREES

Assigned To: United Land Services

Trim trees that are blocking the monument signs. Location: Easterfield Dr entrance.

Trees will be trimmed week of 8/18



ITEM 9 - BAMBOO

Assigned To: Board Update

Status of the bamboo at the Easterfield Dr entrance.

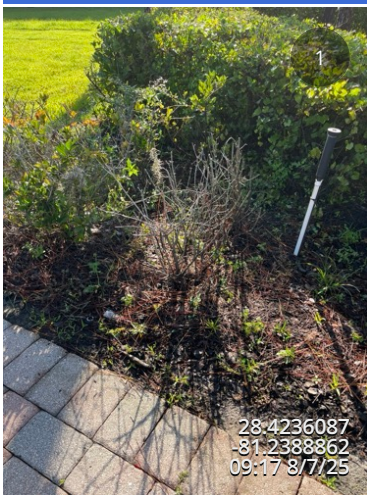


ITEM 10 - LEANING TREE

Assigned To: United Land Services

There is a leaning tree at the Passive Park. Has this work been scheduled?

Work is scheduled for the last week of August.



ITEM 11 - DEAD PLANT

Assigned To: United Land Services

Remove dead plants from Passive Park.

Plants will be removed week of 8/18

ITEM 12 - RAISE CANOPY

Assigned To: United Land Services

These two trees should have their canopy raised. Location: Passive Park



Canopy will be raised week of 8/25



ITEM 13 - DEAD PINE TREES

Assigned To: United Land Services/Advance Tree Pros

These pine trees have a pine beetle infestation and should be removed. Location: Behind 9861 Moss Rose Way

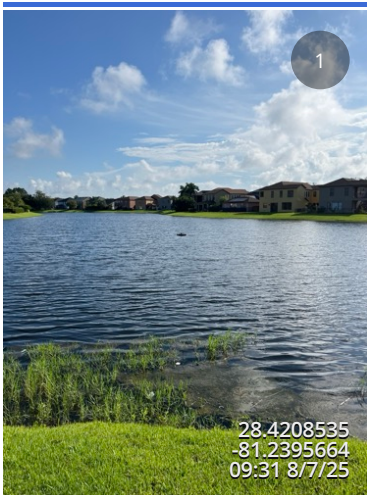
ULS- Proposal has been sent. Awaiting approval.



ITEM 14 - PLANT AND SOD RECOVERY

Assigned To: Board Update

The sod and plants have recovered from the chemical treatment of turf weeds. Location Savannah Park Dr



ITEM 15 - POND 6 FOUNTAIN

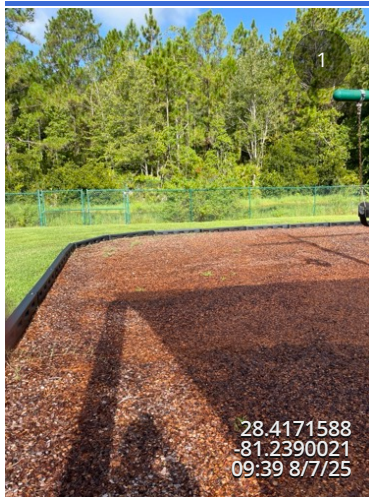
Assigned To: Crosscreek

The Pond 6 fountain was off on day of inspection.

ITEM 16 - AQUATIC WEEDS AND ALGAE

Assigned To: Crosscreek

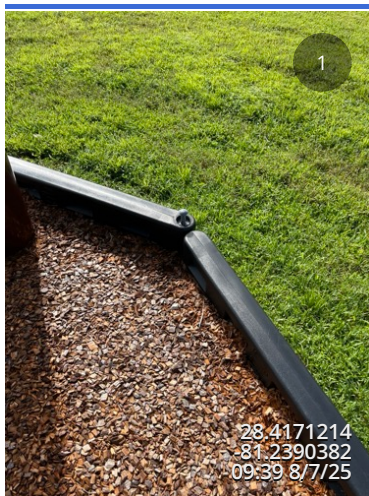
Aquatic weeds and algae should be treated during routine maintenance. Location: Pond 6



ITEM 17 - MULCH

Assigned To: Board Update

Mulch at the playground on Eastpark Woods Dr does not need immediate attention but should be considered soon.



ITEM 18 - ELEVATED PINS

Assigned To: Inframark

Some playground barrier pins have become elevated and should be reset. Location: Playground on Eastpark Woods Dr.

This item was completed



ITEM 19 - TRIM VEGETATION

Assigned To: United Land Services

Arboricola should be trimmed back. Location: Median on Winding Way Blvd

Arboricola will be pruned back week of 8/25



ITEM 20 - STANDING WATER

Assigned To: Board Update

Access to homes behind Eastpark Lake Dr has been limited due to standing water at the entrance.



ITEM 21 - TRASH

Assigned To: United Land Services

Trash should be picked up during routine maintenance. Location: Access point behind Eastpark Lake Dr

Trash will be addressed.



ITEM 22 - STRING TRIMMING

Assigned To: United Land Services

Pond 1 overflow should be string trimmed.

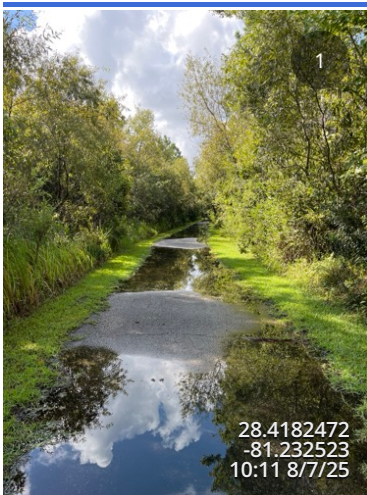
Will be string trimmed week of 8/18



ITEM 23 - KNOCKED OVER MAILBOX

Assigned To: District Manager/City Of Orlando

A mailbox has been knocked over. Location: Next to 10386 Lake District Ln



ITEM 24 - STANDING WATER

Assigned To: Board Update

Access to walking trail behind Sunset Ridge Ln has been limited due to standing water.



ITEM 25 - LIGHT ON DURING THE DAY

Assigned To: District Manager/OUC

A light was on during the day.

Location: Town Lake Dr

Light pole number: 140610



ITEM 26 - TREE BLOCKING SIGN

Assigned To: United Land Services

This Crepe Myrtle is blocking this roadway sign. United Land Services to provide a proposal to remove it. Location: Along Town Lake Dr



ITEM 27 - AQUATIC GRASSES

Assigned To: Crosscreek

Aquatic grasses should be treated during routine maintenance. Location: Pond 1



ITEM 28 - WALKING TRAIL IRRIGATION REPAIR

Assigned To: City Of Orlando/Inframark

Hole around irrigation box still remains.

Location: Walking trail by Pond 1

Inframark: Replace caution tape around the hole



ITEM 29 - STANDING WATER

Assigned To: Board Update

The dock at Pond 1 was underwater during day of inspection.



MAINTENANCE Solutions

 **INFRAMARK**
COMMUNITY MANAGEMENT

[www.inframark.com/community-
management/maintenance](http://www.inframark.com/community-management/maintenance)

MAINTENANCE SOLUTIONS

With over 25 years of maintenance and project management construction experience, Inframark can align with your community's maintenance goals. From general maintenance service orders to large scale building renovations, let us know how we can serve your community.

- ◆ ADA Skid Pad Replacements
- ◆ Community Inspections/Reporting
- ◆ Debris Removal
- ◆ General Maintenance
- ◆ Landscape Inspections/Reporting
- ◆ Light Changeouts and Maintenance
- ◆ Maintenance of Storm Structures
- ◆ Management of Vendor Contracts
- ◆ Minor Boardwalk and Wood Structure Repairs
- ◆ Minor Electrical
- ◆ Minor Patch Repairs in Roadways or Alleyways
- ◆ On-site Staff
- ◆ Painting
- ◆ Pressure Washing
- ◆ Porter Services
- ◆ Review of Landscape Architectural Designs
- ◆ Sidewalk Grinding and Replacement
- ◆ Sign Installations and Maintenance
- ◆ Fence Projects
- ◆ Vacuum Truck Services

CONTACT US TODAY

to see how we can provide quality maintenance for your community.

GC# CBC1257480

CALL 407.566.1935 or

EMAIL maintenance@inframark.com

www.inframark.com/community-management/maintenance





Inframark
313 Campus Street,
Celebration, FL 34747

Phone: 904-540-3018

Date: 08/18/2025
Work Order # 023-2-2025
Customer ID: East Park CDD

Quotation valid until 08/31/2025

Prepared by: **Kyle Goldberg**

Description		Unit Price	Quantity	Amount
Halogen to LED Light Replacement:				
✓ LEDVANCE Dual Selectable Floodlight		\$50.934	27	\$1,375.23
✓ Cover Caps:		\$19.78	27	\$534.06
✓ 130ft of 2in. PVC Pipe		\$231.92	1	\$231.92
✓ Receptacle, Box, and Cover		\$151.85	1	\$151.85
✓ Installation:		\$115.00	24	\$2760.00
Total	Labor and Materials			\$5,053.07

Full payment is due within 60 days of finalizing the project.

If you have any questions concerning this quotation, contact Kyle Goldberg
at Kyle.Goldberg@Inframark.com

By: Kyle Goldberg

Date: 08/18/25
Inframark

By: _____

Date: _____
East Park CDD

Inframark
Offices - Celebration - Tampa
We are proud to provide a range of services for your community.



1. 10 - Halgen Fixtures replacement at SAVANNAH Park Dr
2. 4 - Halgen Fixtures replacement at Moss Rose Way
3. 13 - Halgen Fixtures replacement at Lakes of East Park

LEDVANCE LUMINAIRES

DUAL SELECTABLE FLOOD LIGHT

LEDVANCE LUMINAIRE SPECIFICATION DATA

Catalog #	Comments
Project	
Type	
Prepared by	

PERFORMANCE CLASS™



APPLICATION

Perfect for illuminating buildings, facades, signs, gardens and other outdoor areas. The LEDVANCE Performance Class Dual Selectable Floodlight offers three lumen packages, three color temperatures, two mounting options included in the box and an integrated photocell. All included in the new exclusive LEDVANCE design.

BENEFITS & FEATURES

- Up to 150 LPW
- Selectable color temperature: 3000K, 4000K, 5000K
- CRI>80
- Selectable wattage and lumens:
 - 15/25/30W | 2,250/3,700/4,500 lm
 - 35/45/60W | 5,250/6,750/9,000 lm
 - 80/100/140W | 12,000/15,000/21,000 lm
 - 200/250/300W | 30,000/37,500/45,000 lm
 - 350/400/470W | 52,500/60,000/70,500 lm
- DLC 5.1 Premium Listing assures high energy efficiency and qualifies this product for utility rebates
- NEMA Type 7H x 7V wide flood distribution
- Integrated photocell (30-140W) and NEMA 3-pin receptacle + shorting cap (300-470W)





Proposal #181665

Date: 8/5/2025

PO #

Tyler Bridges

Customer:

East Park CDD

Property:

East Park CDD
Savannah Park Dr.
Orlando, FL 32832

Removing Declining Pine Trees in Passive Park

Removing Declining Pine Trees in Passive Park (Pine Beetle Damage)

Default Group	\$900.00
---------------	----------

Items	Quantity	Unit	Price/Unit	Price
Property Improvements				\$900.00
Daily Arbor Rate	1.00	Day	\$900.00	\$900.00
PROJECT TOTAL:				\$900.00

Terms & Conditions

By _____

Tyler Bridges

Date 8/5/2025

United Land Services

By _____

Date _____

East Park CDD





P.O. Box 560218
Orlando, Florida 32856
(407) 960-4893
AdvanceTreePros.com
CustomerCare@AdvanceTreePros.com

Proposal #26107

Created: 08/07/2025

From: Chris Rauscher

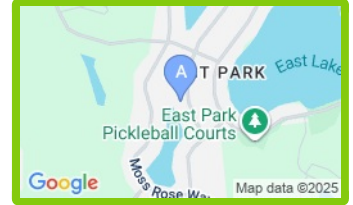
Proposal For

East Park CDD

c/o Inframark
313 Campus St
Celebration, Florida 34747

Location

9840 Old Patina Way
Orlando, FL 32832



Customer Contact

inframarkCMS@payableslockbox.com

East Park - Pine removal

Terms

Due on receipt

ITEM DESCRIPTION

QUANTITY

AMOUNT

1) Dead Pine Tree Removal

1

\$ 850.00

Removal of all debris, stump grind to 4"-6" depth; removal of excess debris to ground level only.

Client Notes

The site is extremely wet at this time of the year. We will manually remove debris. Our stump grinder will be the only mechanical device to be used. The stump will access tree using the highest points of entry but you could expect tracking marks in the turf. Advance Tree Pros will not be responsible for any damage to St. Augustine turf.

All work will be completed in accordance with these plans unless subsequent changes are agreed upon in writing. Balances not paid by the due date are subject to late fees.

TOTAL

\$ 850.00

Signature

x

Date:

Please sign here to accept the terms and conditions

Contacts

Kyle Goldberg

kyle.goldberg@inframark.com

Melinda Gallo

Melinda.Gallo@inframark.com

Michael Perez

michael.perez@inframark.com

Sales Reps

Chris Rauscher

Office: (407) 960-4893

Mobile: (407) 202-5742

chris@advancetreepros.com

Photos



P.O. Box 560218
Orlando, Florida 32856
(407) 960-4893
AdvanceTreePros.com
CustomerCare@AdvanceTreePros.com

Proposal #26107

Created: 08/07/2025

From: Chris Rauscher

1) Dead Pine Tree Removal



We appreciate your consideration to perform your tree service!



P.O. Box 560218
Orlando, Florida 32856
(407) 960-4893
AdvanceTreePros.com
CustomerCare@AdvanceTreePros.com

Proposal #26107
Created: 08/07/2025
From: Chris Rauscher



ID	DESCRIPTION	COLOR
1 dead Pine		

TERMS OF AGREEMENT

Property & Structural Damage – Advance Tree Pros has their own repair service for any damage caused by the company. We will not use outside contractors to do the repair due to previous price gouging and unfair business tactics. If Advance Tree Pros cannot repair the damage, we have the right to select a third-party contractor for the repair. We are insured, but because of rate increases, we have the right to repair it at our cost. If property damage occurs Advance Tree Pros will make every effort to return the damaged item to the condition that it was prior to the incident. Due to weathering, fading, age, and general wear and tear Advance Tree Pros cannot guarantee that the replaced item will match exactly to the damaged item.

Concrete Driveways – Advance Tree Pros will not be responsible for any damage as far as cracks on driveways. Most driveways are already cracked from other reasons. We will try and be as careful as possible.

Sodding – Advance Tree Pros will not be responsible for ruts or potholes due to use of heavy equipment on lawns when it is necessary to pick up wood or gain access to a job. It is the homeowner's responsibility to repair any sod damage.

Irrigation – Advance Tree Pros will not be responsible for any irrigation lines, sprinkler heads or anything else buried underground that is not marked. Heavy equipment is sometimes required on the property and it is the responsibility of the customer for possible repairs.

Electrical Lines (various) – If lines are not marked, Advance Tree Pros will not be responsible for any damage such as cut or crushed lines. Please have all lines (gas line, water, telephone, cable, fiber optics buried) marked prior to date of job. It is the client's responsibility to get all lines marked. You can call Sunshine 811 at 1-800-432-4770 and they will locate most lines.

Miscellaneous Items – Advance Tree Pros will not be responsible for any items or plants left in working area on day of job. Please have everything moved / relocated before work is started.

Stumps & Payment – Advance Tree Pros will not grind stumps until payment is made, unless prearranged by salesman. All payments are due upon completion of the job other than stumps. Any payment not paid within three days after job is completed will be assessed interest and late charges. All credit card payments will incur an additional 3% service fee that is imposed by our credit card merchant.

Septic & Drain Field – Advance Tree Pros will not be responsible for any unmarked septic tanks or drain fields during time of work. Please have all areas marked prior to scheduled date of work.

Oil Dropping – Advance Tree Pros will not be responsible for any oil stains on driveways or sidewalks. We have new equipment, but sometimes there may be drops of oil while working on job sites. We do our best to avoid any and all droppings of oil.

Heavy Equipment – Advance Tree Pros will not be responsible for any damaged and/or cracked concrete areas or for any ruts / lawn damage due to use of heavy equipment defined as; cranes, bobcats, large trucks and /or chippers.

Mulch Delivery - Client must pre-pay for mulch delivery no later than 48 hours prior to scheduled date. If payment is not received, Advance Tree Pros will not deliver mulch. Each load includes 115 yards of single grinded mulch.

Cancellation of Jobs – All cancelled jobs must be cancelled with certified letter three days prior to scheduled date. Please send it to the following address: *P.O. Box 560218, Orlando, Florida 32856*. Any job that cancels without a certified letter will be charged a \$100.00 Cancellation Fee. If at any time an invoice or account, in whole or in part is not paid by the terms and conditions set forth, a service charge of 1.5% per month (annual rate 18%) will be applied to the outstanding principal amount on the invoice. Failure to make payment within terms set forth will subject the account or customer to credit and/or service restrictions. If invoice or account is not paid in full, or satisfactory, and legal recourse is required, customer agrees to pay all cost and expenses of collection, including actual attorney fees, and shall also pay cost, expenses, and attorney fees (shall also pay cost, expenses and attorney fees incurred on appeal). Customer further agrees that, if the amount outstanding is under \$5,000.00 the attorney fees will be at 30% of the outstanding balance. If the outstanding balance exceeds \$5,000.00 the fee will be determined on an "actual fee basis". Customer hereby waives all rights and privileges and rights which they may have under Chapter 47, Florida Statutes, relating to venue, as it now exists or may hereafter be amended, and further agrees that any legal action brought on this invoice may be brought in the appropriate court in Orange County, Florida. Customer agrees to send Advance Tree Pros written notice of any changes to addresses, phone numbers or changes to form of ownership of the customer's residence or business within five days of such charges.

The signature of this agreement guarantees payment individually of all present and future indebtedness incurred in relation to this agreement. Signer agrees to be personally responsible for payment and agrees total of the before mentioned terms and conditions. This guarantee is absolute and continuing, and shall remain in full force and effect – and the obligation of the individual guarantor shall continue to benefit the creditor, its successors, heirs and assigns – until written further notice of termination is received by creditor at its then current address, and shall terminate only as to any individual guarantor giving notice, and only as to any indebtedness incurred after the date such written notice is received.

AquaBlast by Steve Schween, LLC

P.O. Box 950187
Lake Mary, FL 32795
407-923-2129

August 6, 2025

To: Michael

From: Steve Schween

Re: East Park, Community Development District

Here is the proposal for the pressure cleaning. All areas are chemically washed and pressure cleaned. We use various cleaning techniques, different levels of pressure, and different strengths of an algaecide solution, to maximize the cleaning while protecting the various surfaces, plant life, and care of people. The procedures followed and solution used are the established guidelines set forth by The Painting and Decorators Contractors of America Association.

The sidewalks, curbs, and driveway aprons will be pressure washed and chemically cleaned to remove ground in dirt and mildew. The process is to pressure wash using 100% tanked water, rinsed, and then sprayed with an algaecide solution. The reason we spray with chemicals after pressure washing is to avoid any potential burning of grass from the chemicals during the pressure washing process.

Main CDD cleaning areas for 2024

1. CDD Areas located within the boundaries of EP 5 - **\$600.00.**
 - Spots on Moss Rose Way
 - Caroline Park Drive entrance
 - Lake District Lane by Green Ivy Lane
 - Kristen Park Drive Entrance
 - This includes cleaning any pillars on bridges that need cleaning

2. CDD Areas – entrances and parks in EP 5 - **\$2,150.00.**
 - Savannah Park Drive entrance, to begin at Narcoossee.
 - Moss Rose Way entrance
 - Lake District Lane entrances
 - Town Lake Drive entrance
 - Park areas on Lake District Lane
 - This includes cleaning any pillars on bridges that need cleaning
3. Additional CDD items to clean in EP 5 - **\$400.00.**
 1. Clean 11 light poles on the walkway by the lake, on Lake District Lane.
 2. Clean the 10 trash cans on the walkway by the lake, on Lake District Lane.
 3. Clean the 6 wood benches on the walkway by the lake, on Lake District Lane.
 4. Clean the 10 picnic tables, 2 gazebos, and concrete pads in and around the gazebos by the walkway by the lake, on Lake District Lane.
 5. This includes cleaning any pillars on bridges that need cleaning
4. CDD Areas located within the boundaries of The Lakes at EP
 1. Park area at Winding Way Blvd clean sidewalks and adjacent curb in front of park, **\$150.00.**
 2. This includes cleaning any pillars on bridges that need cleaning
5. CDD Areas located within the boundaries of EP 6&7.
 1. Areas on Caroline Park drive by the park and lake, **\$1,200.00.**
 2. This includes cleaning any pillars on bridges that need cleaning

6. Other items to be cleaned
 1. Clean the white pvc fence on both sides near the corner of Colet Way and Lake District
 2. Clean the white PVC fence on both sides by the bathrooms on Lake District Lane.
 3. Clean the metal bridge and the metal divider behind 10794 Sunset Ridge Lane, in the Ravina.
 4. Clean the sidewalks around the lake by the bridge, in the Ravina, about 1700 lineal feet

The cost for this project is **\$1,800.00**

The total amount for the project is \$6,300.00. Please add up all the costs for clarity, the numbers are now bolded in red.

A deposit of \$2,000.00 will be required prior to commencement of the CDD cleaning. Final payment of \$4,300.00 is due upon completion of services.



Quarterly Compliance Audit Report

East Park

Date: July 2025 - 2nd Quarter

Prepared for: Sandra Demarco

Developer: Inframark

Insurance agency:



Preparer:

Susan Morgan - *SchoolStatus Compliance*

ADA Website Accessibility and Florida F.S. 189.069 Requirements

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Compliance Audit Overview

The Community Website Compliance Audit (CWCA) consists of a thorough assessment of Florida Community Development District (CDD) websites to assure that specified district information is available and fully accessible. Florida Statute Chapter 189.069 states that effective October, 2015, every CDD in the state is required to maintain a fully compliant website for reporting certain information and documents for public access.

The CWCA is a reporting system comprised of quarterly audits and an annual summary audit to meet full disclosure as required by Florida law. These audits are designed to assure that CDDs satisfy all compliance requirements stipulated in Chapter 189.069.

Compliance Criteria

The CWCA focuses on the two primary areas – website accessibility as defined by U.S. federal laws, and the 16-point criteria enumerated in [Florida Statute Chapter 189.069](#).



ADA Website Accessibility

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines – [WCAG 2.1](#), which is the international standard established to keep websites barrier-free and the recognized standard for ADA-compliance.



Florida Statute Compliance

Pursuant to F.S. [189.069](#), every CDD is required to maintain a dedicated website to serve as an official reporting mechanism covering, at minimum, 16 criteria. The information required to report and have fully accessible spans: establishment charter or ordinance, fiscal year audit, budget, meeting agendas and minutes and more. For a complete list of statute requirements, see page 3.

Audit Process

The Community Website Compliance Audit covers all CDD web pages and linked PDFs.* Following the [WCAG 2.1](#) levels A, AA, and AAA for web content accessibility, a comprehensive scan encompassing 312 tests is conducted for every page. In addition, a human inspection is conducted to assure factors such as navigation and color contrasts meet web accessibility standards. See page 4 for complete accessibility grading criteria.

In addition to full ADA-compliance, the audit includes a 16-point checklist directly corresponding with the criteria set forth in Florida Statute Chapter 189.069. See page 5 for the complete compliance criteria checklist.

* **NOTE:** Because many CDD websites have links to PDFs that contain information required by law (meeting agendas, minutes, budgets, miscellaneous and ad hoc documents, etc.), audits include an examination of all associated PDFs. **PDF remediation** and ongoing auditing is critical to maintaining compliance.



ADA Website Accessibility

Result: **PASSED**

Accessibility Grading Criteria

Passed	Description
Passed	Website errors* 0 WCAG 2.1 errors appear on website pages causing issues**
Passed	Keyboard navigation The ability to navigate website without using a mouse
Passed	Website accessibility policy A published policy and a vehicle to submit issues and resolve issues
Passed	Color contrast Colors provide enough contrast between elements
Passed	Video captioning Closed-captioning and detailed descriptions
Passed	PDF accessibility Formatting PDFs including embedded images and non-text elements
Passed	Site map Alternate methods of navigating the website

*Errors represent less than 5% of the page count are considered passing

**Error reporting details are available in your Campus Suite Website Accessibility dashboard



Florida F.S. 189.069 Requirements

Result: **PASSED**

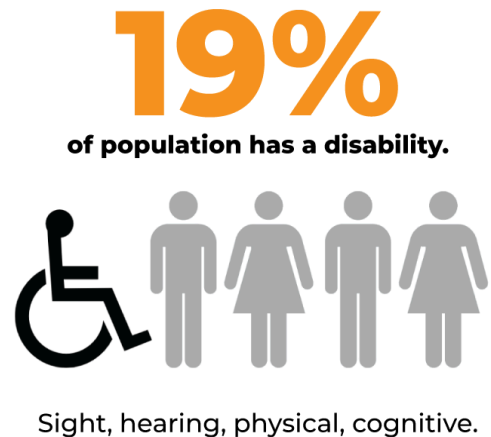
Compliance Criteria

Passed	Description
Passed	Full Name and primary contact specified
Passed	Public Purpose
Passed	Governing body Information
Passed	Fiscal Year
Passed	Full Charter (Ordinance and Establishment) Information
Passed	CDD Complete Contact Information
Passed	District Boundary map
Passed	Listing of taxes, fees, assessments imposed by CDD
Passed	Link to Florida Commission on Ethics
Passed	District Budgets (Last two years)
Passed	Complete Financial Audit Report
Passed	Listing of Board Meetings
N/A	Public Facilities Report, if applicable
Passed	Link to Financial Services
Passed	Meeting Agendas for the past year, and 1 week prior to next

Accessibility overview

Everyone deserves equal access.

With nearly 1-in-5 Americans having some sort of disability – visual, hearing, motor, cognitive – there are literally millions of reasons why websites should be fully accessible and compliant with all state and federal laws. Web accessibility not only keeps board members on the right side of the law, but enables the entire community to access all your web content. The very principles that drive accessible website design are also good for those without disabilities.



The legal and right thing to do

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines, WCAG 2.1, the international standard established to keep websites barrier-free. Plain and simple, any content on your website must be accessible to everyone.



ADA Compliance Categories

Most of the problems that occur on a website fall in one or several of the following categories.



Contrast and colors

Some people have vision disabilities that hinder picking up contrasts, and some are color blind, so there needs to be a distinguishable contrast between text and background colors. This goes for buttons, links, text on images – everything. Consideration to contrast and color choice is also important for extreme lighting conditions.

Contract checker: <http://webaim.org/resources/contrastchecker>



Using semantics to format your HTML pages

When web page codes are clearly described in easy-to-understand terms, it enables broader sharing across all browsers and apps. This ‘friendlier’ language not only helps all the users, but developers who are striving to make content more universal on more devices.



Text alternatives for non-text content

Written replacements for images, audio and video should provide all the same descriptors that the non-text content conveys. Besides helping with searching, clear, concise word choice can make vivid non-text content for the disabled.

Helpful article: <http://webaim.org/techniques/alttext>



Ability to navigate with the keyboard

Not everyone can use a mouse. Blind people with many with motor disabilities have to use a keyboard to make their way around a website. Users need to be able to interact fully with your website by navigating using the tab, arrows and return keys only. A “skip navigation” option is also required. Consider using [WAI-ARIA](#) for improved accessibility, and properly highlight the links as you use the tab key to make sections.

Helpful article: www.nngroup.com/articles/keyboard-accessibility

Helpful article: <http://webaim.org/techniques/skipnav>



Easy to navigate and find information

Finding relevant content via search and easy navigation is a universal need. Alt text, heading structure, page titles, descriptive link text (no ‘click here’ please) are just some ways to help everyone find what they’re searching for. You must also provide multiple ways to navigate such as a search and a site map.

Helpful article: <http://webaim.org/techniques/sitetools/>



Properly formatting tables

Tables are hard for screen readers to decipher. Users need to be able to navigate through a table one cell at a time. In addition to the table itself needing a caption, row and column headers need to be labeled and data correctly associated with the right header.

Helpful article: <http://webaim.org/techniques/tables/data>



Making PDFs accessible

PDF files must be tagged properly to be accessible, and unfortunately many are not. Images and other non-text elements within that PDF also need to be ADA-compliant. Creating anew is one thing; converting old PDFs – called PDF remediation – takes time.

Helpful articles: <http://webaim.org/techniques/acrobat/acrobat>



Making videos accessible

Simply adding a transcript isn't enough. Videos require closed captioning and detailed descriptions (e.g., who's on-screen, where they are, what they're doing, even facial expressions) to be fully accessible and ADA compliant.

Helpful article: <http://webaim.org/techniques/captions>



Making forms accessible

Forms are common tools for gathering info and interacting. From logging in to registration, they can be challenging if not designed to be web-accessible. How it's laid out, use of labels, size of clickable areas and other aspects need to be considered.

Helpful article: <http://webaim.org/techniques/forms>



Alternate versions

Attempts to be fully accessible sometimes fall short, and in those cases, alternate versions of key pages must be created. That is, it is sometimes not feasible (legally, technically) to modify some content. These are the 'exceptions', but still must be accommodated.



Feedback for users

To be fully interactive, your site needs to be able to provide an easy way for users to submit feedback on any website issues. Clarity is key for both any confirmation or error feedback that occurs while engaging the page.



Other related requirements

No flashing

Blinking and flashing are not only bothersome, but can be disorienting and even dangerous for many users. Seizures can even be triggered by flashing, so avoid using any flashing or flickering content.

Timers

Timed connections can create difficulties for the disabled. They may not even know a timer is in effect, it may create stress. In some cases (e.g., purchasing items), a timer is required, but for most school content, avoid using them.

Fly-out menus

Menus that fly out or down when an item is clicked are helpful to dig deeper into the site's content, but they need to be available via keyboard navigation, and not immediately snap back when those using a mouse move from the clickable area.

No pop-ups

Pop-up windows present a range of obstacles for many disabled users, so it's best to avoid using them altogether. If you must, be sure to alert the user that a pop-up is about to be launched.

Web Accessibility Glossary

Assistive technology	Hardware and software for disabled people that enable them to perform tasks they otherwise would not be able to perform (e.g., a screen reader)
WCAG 2.0	Evolving web design guidelines established by the W3C that specify how to accommodate web access for the disabled
504	Section of the Rehabilitation Act of 1973 that protects civil liberties and guarantees certain rights of disabled people
508	An amendment to the Rehabilitation Act that eliminates barriers in information technology for the disabled
ADA	American with Disabilities Act (1990)
Screen reader	Software technology that transforms the on-screen text into an audible voice. Includes tools for navigating/accessing web pages.
Website accessibility	Making your website fully accessible for people of all abilities
W3C	World Wide Web Consortium – the international body that develops standards for using the web

RESOLUTION 2025-08

THE ANNUAL APPROPRIATION RESOLUTION OF THE EAST PARK COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2025, submitted to the Board of Supervisors (“**Board**”) of the East Park Community Development District (“**District**”) proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“**Fiscal Year 2026**”), along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two (2) days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the East Park Community Development District for the Fiscal Year Ending September 30, 2026.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2026, the sum of \$1,128,890 to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$772,599
DEBT SERVICE FUND (SERIES 2013A-1&2)	\$356,291
TOTAL ALL FUNDS	\$1,128,890

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2026 or within sixty (60) days following the end of the Fiscal Year 2026 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within five (5) days after adoption and remain on the website for at least two (2) years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 25TH DAY OF AUGUST 2025.

ATTEST:

**EAST PARK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By:_____

Its:_____

Exhibit A: Adopted Budget for Fiscal Year 2026

EAST PARK
Community Development District

Annual Operating and Debt Service Budget

Fiscal Year 2026

Final Budget

Prepared by:



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EAST PARK
Community Development District

Budget Overview
Fiscal Year 2026

EAST PARK
Community Development District

Operating Budget
Fiscal Year 2026

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2025	ACTUAL THRU 3/31/2025	PROJECTED April- 9/30/2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
REVENUES					
Interest - Investments	\$ 5,000	\$ 15,877	\$ -	\$ 15,877	\$ 5,000
Special Assmnts- Tax Collector	526,150	381,485	144,665	526,150	755,535
Special Assmnts- Discounts	(21,046)	(15,258)	(5,788)	(21,046)	(30,221)
Physical Environment	9,785	4,910	4,875	9,785	9,785
Other Miscellaneous Revenues	32,500	-	32,500	32,500	32,500
TOTAL REVENUES	552,389	387,014	176,252	563,266	772,599
EXPENDITURES					
Administrative					
P/R-Board of Supervisors	6,000	3,800	2,200	6,000	12,000
FICA Taxes	459	291	168	459	918
ProfServ-Arbitrage Rebate	600		600	600	600
ProfServ-Dissemination Agent	1,000	-	1,000	1,000	1,000
ProfServ-Engineering	35,000	-	-	-	35,000
ProfServ-Legal Services	30,000	17,733	18,027	35,760	35,000
ProfServ-Legal Litigation	-	-	-	-	92,660
ProfServ-Mgmt Consulting Serv	61,138	30,569	30,569	61,138	64,200
ProfServ-Property Appraiser	-	-	-	-	-
ProfServ-Trustee Fees	5,000	5,341	-	5,341	6,500
Auditing Services	4,000	1,000	3,000	4,000	4,000
Communication - Telephone	-		-	-	-
Postage and Freight	1,300	30	1,270	1,300	1,300
Insurance - General Liability	12,702	12,223	479	12,702	14,137
R&M-ADA Compliance	1,553	776	777	1,553	1,553
Printing and Binding	800	-	800	800	800
Legal Advertising	2,700	383	389	772	2,700
Miscellaneous Services	2,500	653	1,847	2,500	2,500
Misc-District Filing Fees	175	175	-	175	175
Misc-Assessmnt Collection Cost	10,523	378	10,145	10,523	15,111
Total Administrative	175,449	73,352	71,270	144,622	290,154
Field					
ProfServ-Field Management	26,265	13,133	13,132	26,265	28,900
Contracts-Fountain	2,500	1,250	1,250	2,500	2,500
Contracts-Wetland Mitigation	22,740	11,370	11,370	22,740	22,740
Contracts-Landscape	124,160	61,162	62,998	124,160	127,885
Electricity - General	145,000	59,989	60,983	120,972	145,000
Utility - Water	9,000	4,333	4,405	8,738	9,000
R&M-General	3,000	1,672	1,700	3,372	3,400
R&M-Common Area	40,000	40,628	41,301	81,929	45,000
R&M-Drainage	2,000		-	-	2,000
R&M-Fountain	2,000	-	-	-	2,000
R&M-Landscape Renovations	3,000	2,010	2,043	4,053	4,020
R&M-Pressure Washing	7,000	10,028	10,194	20,222	15,000
R&M-Spreader Swale Restoration	50,000	3,250	3,304	6,554	50,000
Reserves - Drainage	25,000		-	-	25,000
Total Field	461,665	208,825	212,681	421,506	482,445

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2025	ACTUAL THRU 3/31/2025	PROJECTED April- 9/30/2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
TOTAL EXPENDITURES	637,114	282,177	283,951	566,128	772,599
Excess (deficiency) of revenues					
Over (under) expenditures	(84,725)	104,837	(107,699)	(2,862)	-
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance	(84,725)	-	-	-	-
TOTAL OTHER SOURCES (USES)	(84,725)	-	-	-	-
Net change in fund balance	(84,725)	104,837	(107,699)	(2,862)	-
FUND BALANCE, BEGINNING	305,455	305,455	-	305,455	302,593
FUND BALANCE, ENDING	\$ 220,730	\$ 410,292	\$ (107,699)	\$ 302,593	\$ 302,593

East Park Community Development District

Exhibit "A" Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year Current	\$ 302,593
Net Change in Fund Balance - Fiscal Year Current	-
Reserves - Fiscal Year Current Additions	25,000
Total Funds Available (Estimated) - 9/30/Current	327,593

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

Prepaid Items	-
Deposits	-
Inventories	-
Subtotal	-

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital	186,900	(1)
Reserves - Renewal & Replacements	39,916	(2)
Reserves - Drainage	25,000	
Subtotal	251,816	

Total Allocation of Available Funds	251,816
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Total Unassigned (undesignated) Cash	\$ 75,777
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EAST PARK
Community Development District

Debt Service Budget
Fiscal Year 2026

Summary of Revenues, Expenditures and Changes in Fund Balances
Debt Service Series 2013 Bonds
Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2025	ACTUAL THRU 3/31/2025	PROJECTED April- 9/30/2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
REVENUES					
Interest - Investments	\$ -	\$ 5,730	\$ 1,910	\$ 7,640	\$ -
Special Assmnts- Tax Collector	394,677	287,308	107,369	394,677	371,136
Special Assmnts- Discounts	(15,787)	(11,491)	(4,296)	(15,787)	(14,845)
TOTAL REVENUES	378,890	281,547	104,983	386,530	356,291
EXPENDITURES					
<i>Administrative</i>					
Misc-Assessmnt Collection Cost	7,894	284	7,610	7,894	7,423
Total Administrative	7,894	284	7,610	7,894	7,423
<i>Debt Service</i>					
Principal Debt Retirement A-1	145,000		145,000	145,000	155,000
Principal Debt Retirement A-2	50,000	-	50,000	50,000	50,000
Prepayments Series A-1	-	5,000	(5,000)	-	-
Prepayments Series A-2	-	-	-	-	-
Interest Expense Series A-1	94,830	44,035	50,795	94,830	81,133
Interest Expense Series A-2	42,576	17,875	24,701	42,576	32,825
Total Debt Service	332,406	66,910	265,496	332,406	318,958
TOTAL EXPENDITURES	340,300	67,194	273,106	340,300	326,380
Excess (deficiency) of revenues Over (under) expenditures	38,590	214,353	(168,123)	46,230	29,910
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance	38,590	-	-	-	29,910
TOTAL OTHER SOURCES (USES)	38,590	-	-	-	29,910
Net change in fund balance	38,590	214,353	(168,123)	46,230	29,910
FUND BALANCE, BEGINNING	305,455	305,455	-	305,455	351,685
FUND BALANCE, ENDING	\$ 344,045	\$ 519,808	\$ (168,123)	\$ 351,685	\$ 381,595

Amortization Schedule
SERIES 2013-2 Refunding Bonds

Period Ending	Principal	Interest	Debt Service	Outstanding Balance	Fiscal Year Debt Service
11/1/2023		\$ 21,287.50	\$ 21,287.50	\$ 655,000	
5/1/2024	\$ 50,000.00	\$ 21,287.50	\$ 71,287.50	\$ 605,000	\$ 92,575.00
11/1/2024		\$ 19,662.50	\$ 19,662.50	\$ 605,000	
5/1/2025	\$ 50,000.00	\$ 19,662.50	\$ 69,662.50	\$ 555,000	\$ 89,325.00
11/1/2025		\$ 18,037.50	\$ 18,037.50	\$ 555,000	
5/1/2026	\$ 55,000.00	\$ 18,037.50	\$ 73,037.50	\$ 500,000	\$ 91,075.00
11/1/2026		\$ 16,250.00	\$ 16,250.00	\$ 500,000	
5/1/2027	\$ 55,000.00	\$ 16,250.00	\$ 71,250.00	\$ 445,000	\$ 87,500.00
11/1/2027		\$ 14,462.50	\$ 14,462.50	\$ 445,000	
5/1/2028	\$ 65,000.00	\$ 14,462.50	\$ 79,462.50	\$ 380,000	\$ 93,925.00
11/1/2028		\$ 12,350.00	\$ 12,350.00	\$ 380,000	
5/1/2029	\$ 70,000.00	\$ 12,350.00	\$ 82,350.00	\$ 310,000	\$ 94,700.00
11/1/2029		\$ 10,075.00	\$ 10,075.00	\$ 310,000	
5/1/2030	\$ 70,000.00	\$ 10,075.00	\$ 80,075.00	\$ 240,000	\$ 90,150.00
11/1/2030		\$ 7,800.00	\$ 7,800.00	\$ 240,000	
5/1/2031	\$ 75,000.00	\$ 7,800.00	\$ 82,800.00	\$ 165,000	\$ 90,600.00
11/1/2031		\$ 5,362.50	\$ 5,362.50	\$ 165,000	
5/1/2032	\$ 80,000.00	\$ 5,362.50	\$ 85,362.50	\$ 85,000	\$ 90,725.00
11/1/2032		\$ 2,762.50	\$ 2,762.50	\$ 85,000	
5/1/2033	\$ 85,000.00	\$ 2,762.50	\$ 87,762.50	\$ -	\$ 90,525.00
Total	\$ 655,000.00	\$ 256,100.00	\$ 911,100.00		\$ 911,100.00

EAST PARK
Community Development District

Supporting Budget Schedules
Fiscal Year 2026

Fiscal Year 2026 vs. Fiscal Year 2025

Neighborhood	Total Units	Product Type	O&M EAU	Total EAUs	% of EAUs	FY 2026 Annual Maintenance Assessment	FY 2025 Annual Maintenance Assessment	FY 2026 Series 2013 Debt Assessment	FY 2025 Series 2013 Debt Assessment	Total Assessed Per Unit FY 2026	Total Assessed Per Unit FY 2025
N-1	133	50' SF	1.000	133.000	12.43%	\$706.01	\$491.74	\$369.21	\$369.21	\$1,075.22	\$860.95
N-2	23	Lux Townhome	0.863	19.860	1.86%	\$609.63	\$424.61	\$318.81	\$318.81	\$928.44	\$743.42
N-2	55,500	Commercial	0.553	30.698	2.87%	\$0.39	\$0.27	\$0.20	\$0.20	\$0.59	\$0.48
N-3	186	Villa	0.749	139.396	13.03%	\$529.12	\$368.53	\$276.70	\$276.70	\$805.82	\$645.23
N-4	69	Lux Townhome	0.863	59.581	5.57%	\$609.63	\$424.61	\$318.81	\$318.81	\$928.44	\$743.42
N-5	295	50' SF	1.000	295.000	27.57%	\$706.01	\$491.74	\$369.21	\$369.21	\$1,075.22	\$860.95
N-6 & N-7	128	70' SF	1.411	180.621	16.88%	\$996.26	\$693.90	\$520.99	\$520.99	\$1,517.25	\$1,214.89
VCI	16,941.43	Commercial	0.553	9.370	0.88%	\$0.39	\$0.27	\$0.20	\$0.20	\$0.59	\$0.48
VCII	132,667	Commercial	0.553	73.380	6.86%	\$0.39	\$0.27	\$0.20	\$0.20	\$0.59	\$0.48
VCII	264	Apartments	0.420	110.880	10.36%	\$296.53	\$0.27	\$0.20	\$0.20	\$296.73	\$0.48
VCII	88,109	Passive Use	0.020	1.762	0.16%	\$0.01	\$0.27	\$0.20	\$0.20	\$0.22	\$0.48
VCIII	30,000	Commercial	0.553	16.593	1.55%	\$0.39	\$0.27	\$0.20	\$0.20	\$0.59	\$0.48

1,070.142 100.00% 43.6%

Notations:

- ⁽¹⁾ Commercial assignment is per 1000 sq/ft.
- ⁽²⁾ Passive Use assignment is per 1000 sq/ft of acreage.
- ⁽³⁾ Annual Budget amounts assume no change year over year and are inclusive of collection cost and early payment discounts.

RESOLUTION 2025-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EAST PARK COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2026; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the East Park Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Orange County, Florida (“**County**”); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted capital improvement plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“**Fiscal Year 2026**”), attached hereto as **Exhibit A** and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2026; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such

special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the East Park Community Development District (“**Assessment Roll**”) attached to this Resolution as **Exhibit B** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits A and B**, is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, Florida Statutes, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits A and B**. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits A and B**. The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit B**, is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

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

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED THIS 25TH DAY OF AUGUST 2025.

ATTEST:

**EAST PARK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Adopted Budget for Fiscal Year 2026

Exhibit B: Assessment Roll

RESOLUTION 2025-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EAST PARK COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN ASSESSMENT METHODOLOGY FOR OPERATION AND MAINTENANCE SPECIAL ASSESSMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the East Park Community Development District (“**District**”) is a local unit of special-purpose government organized and existing under and pursuant to Chapter 190, Florida Statutes, located entirely within the City of Orlando, Florida; and

WHEREAS, the District is authorized by Chapter 190, Florida Statutes, to finance, fund, plan, establish, acquire, install, equip, operate, extend, or construct certain improvements, including but not limited to: transportation facilities, utility facilities, recreational facilities, and other infrastructure projects, and services necessitated by the development of, and serving lands within, the District; and

WHEREAS, the Board of Supervisors (the “**Board**”) of the District adopts an annual operations and maintenance budget (“**O&M Budget**”) regarding the upcoming fiscal year’s operations and services as set forth in each year’s O&M Budget (“**District Services**”); and

WHEREAS, in Fiscal Year 2026, beginning October 1, 2025, and ending September 30, 2026, the Board plans to impose, levy, and apportion annually recurring non-ad valorem special assessments across benefitted lands within the District to fund the O&M Budget and enable the District to undertake the District Services (“**O&M Assessments**”); and

WHEREAS, the District desires to adopt a revised methodology for properly apportioning the O&M Assessments among the specially benefitting land in a fair and reasonable manner, as set forth in the *Operations and Maintenance Special Assessment Methodology Report*, dated May 19, 2025, attached hereto as **Exhibit A** (“**O&M Methodology**”); and

WHEREAS, the Board hereby finds that it is fair and reasonable to apportion the special benefits conferred by the District Services as set forth in the O&M Methodology and desires to adopt the O&M Methodology.

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

1. AUTHORITY FOR THIS RESOLUTION; INCORPORATION OF RECITALS. This Resolution is adopted pursuant to the provisions of Florida law. The recitals stated above are incorporated herein and are adopted by the Board as true and correct statements.

2. O&M METHODOLOGY ADOPTED. The District caused this Resolution to be published once a week for a period of two weeks in a newspaper of general circulation published

in Orange County and provided such other notice as may be required by law or desired in the best interests of the District. After due notice, the O&M Methodology, attached hereto as **Exhibit A**, is hereby adopted as the basis for purposes of applying benefit from the District Services. The O&M Methodology is subject to review and amendment by the District from time to time consistent with Florida law.

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

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

PASSED AND ADOPTED THIS 25TH DAY OF AUGUST 2025.

ATTEST:

**EAST PARK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By: _____
Its: _____

Exhibit A: O&M Methodology

East Park Community Development District

Exhibit "A" Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year Current	\$ 302,593
Net Change in Fund Balance - Fiscal Year Current	-
Reserves - Fiscal Year Current Additions	25,000
Total Funds Available (Estimated) - 9/30/Current	327,593

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

Prepaid Items	-
Deposits	-
Inventories	-
Subtotal	-

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital	186,900	⁽¹⁾
Reserves - Renewal & Replacements	39,916	⁽²⁾
Reserves - Drainage	25,000	
Subtotal	251,816	

Total Allocation of Available Funds	251,816
--	----------------

Total Unassigned (undesignated) Cash	<u>\$ 75,777</u>
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Notes

(1) Represents approximately 3 months of operating expenditures

(2) Represents previous years' reserves

RESOLUTION 2025-11

**A RESOLUTION OF THE EAST PARK COMMUNITY
DEVELOPMENT DISTRICT ADOPTING THE ANNUAL
MEETING SCHEDULE FOR FISCAL YEAR 2025/2026**

WHEREAS, the East Park Community Development District (the "District") is a local unit of special-purpose government organized and existing in accordance with Chapter 190, Florida Statutes, and situated entirely within Orange County, Florida; and

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time and location of the District's meetings; and

WHEREAS, the Board has proposed the Fiscal Year 2025/2026 annual meeting schedule as attached in **Exhibit A**;

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

1. The Fiscal Year 2025/2026 annual public meeting schedule attached hereto and incorporated by reference herein as Exhibit A is hereby approved and will be published and filed in accordance with the requirements of Florida law.

This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 25th DAY OF AUGUST 2025.

ATTEST:

**EAST PARK COMMUNITY
DEVELOPMENT DISTRICT**

Asst. Secretary

Chair / Vice Chair

EXHIBIT “A”

**BOARD OF SUPERVISORS MEETING DATES
EAST PARK COMMUNITY DEVELOPMENT DISTRICT**

FISCAL YEAR 2025/2026

October 27, 2025
November 24, 2025
December 29, 2025
January 26, 2026
February 23, 2026
March 23, 2026
April 27, 2026
June 22, 2026 *Proposed Budget Meeting*
July 27, 2026
August 24, 2026 *Final Budget Meeting*
September 28, 2026

All meetings will be held at 5:30 p.m.

Memorandum

To: Board of Supervisors

From: District Management

Date: August 25, 2025

RE: HB7013 – Special Districts Performance Measures and Standards

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during its 2025 legislative session. Starting on October 1, 2025, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2026), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2026 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals and objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance its commitment to the accountability and transparency of the District.

Exhibit A:
Goals, Objectives, and Annual Reporting Form

**East Park Community Development District (“District”)
Performance Measures/Standards & Annual Reporting Form**

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least four regular Board of Supervisor (“Board”) meetings per year to conduct District-related business and discuss community needs.

Measurement: Number of public Board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of four Board meetings were held during the fiscal year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to the District’s website, publishing in local newspaper of general circulation, and or via electronic communication.

Standard: 100% of meetings were advertised in accordance with Florida Statutes on at least two mediums (e.g., newspaper, District website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly District website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management’s records.

Standard: 100% of monthly website checks were completed by District Management or third party vendor.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District’s infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager’s reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within District Management services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District’s infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer’s report related to District’s infrastructure and related systems.

Standard: Minimum of one inspection was completed in the fiscal year by the District’s engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on the District's website and/or within District records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the District's website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the District's website the most recent versions of the following documents: Florida Auditor General link (<https://flauditor.gov/>) to obtain current and past Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Florida Auditor General link (<https://flauditor.gov/>) to the Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the District's website.

Standard: District's website contains 100% of the following information: Department of Financial Services link to obtain Annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the Florida Auditor General link (<https://flauditor.gov/>) to the results to the District's website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing Board approval and annual audit is available on the District's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the District's website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

SIGNATURES:

Chair/Vice Chair: _____

Date: _____

Printed Name: _____

East Park Community Development District

District Manager: _____

Date: _____

Printed Name: _____

East Park Community Development District



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
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August 8, 2025

To Board of Supervisors
East Park Community Development District
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

We are pleased to confirm our understanding of the services we are to provide East Park Community Development District, City of Orlando, Florida ("the District") for the fiscal year ended September 30, 2025. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of East Park Community Development District as of and for the fiscal year ended September 30, 2025. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2025 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

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

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

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Our fee for these services will not exceed \$3,500 for the September 30, 2025 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

Grau & Associates and its subcontractors warrant compliance with all federal immigration laws and regulations that relate to their employees. Grau agrees and acknowledges that the District is a public employer subject to the E-Verify requirements as set forth in Section 448.095, Florida Statutes, and that the provisions of Section 448.095, Florida Statutes apply to this Agreement. If the District has a good faith belief that the Grau has knowingly hired, recruited or referred an alien who is not authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall terminate this Agreement. If the District has a good faith belief that a subcontractor performing work under this

Agreement knowingly hired, recruited or referred an alien who is not duly authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall promptly notify Grau and order Grau to immediately terminate the contract with the subcontractor. Grau shall be liable for any additional costs incurred by the District as a result of the termination of a contract based on Grau's failure to comply with E-Verify requirements evidenced herein.

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

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

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

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

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

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

By: _____

Title: _____

Date: _____



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

[illegible]

Present and constituting a quorum were:

Also present, either in person or via Zoom Video Communications, were:

This is not a certified or verbatim transcript but rather represents the context and summary of the meeting. The full meeting is available in audio format upon request. Contact the District Office for any related costs for an audio copy.

Mr. Perez called the meeting to order at 5:31 p.m. and called the roll. A quorum was established.

On MOTION by Mr. Phillips, seconded by Mr. Oneal, with all in favor, the agenda was approved. (4-0)

No audience comments.

A. Field Services

Mr. Goldberg presented his inspection report. The Board members noted several items that required correction, including a floating fire extinguisher, trash removal, and the need to

cut back plant growth. The Board also discussed the previous removal of pine trees and reviewed additional items included in the report.

B. United Land Services

Mr. Bridges discussed various items throughout the District.

i. Consideration of Declining Maple Removal Pond 10 Proposal

On MOTION by Mr. Phillips, seconded by Ms. Von-Blon, with all in favor, the Declining Maple Removal Pond 10 Proposal #178880 in the amount of \$360.80 was approved. (4-0)

ii. Consideration of Live Oak Straightening Proposal

On MOTION by Mr. Phillips, seconded by Mr. Tuttle, with all in favor, the Live Oak Straightening Proposal #178882 in the amount of \$388.03 was approved. (4-0)

iii. Consideration of June MI Repairs

Mr. Bridges reviewed his report.

On MOTION by Mr. Phillips, seconded by Mr. Tuttle, with all in favor, the June MI Repairs #178271 in the amount of \$836.69 was approved. (4-0)

C. Consideration of Gexpro LED Flood Lights Proposal

D. Consideration of Ledvance Flood Lights Proposal

Mr. Perez discussed the Gexpro LED Flood Lights Proposal and the Ledvance Flood Lights Proposal. Mr. Perez explained how the matters were connected, noting that the recommendation resulted from the constant replacement of lights. A motion was made by Mr. Phillips; however, he later retracted the motion, stating that he would like additional details before proceeding.

E. District Counsel

Ms. Rinaldi provided the Board with an update on the litigation case.

F. District Engineer

Mr. Hamstra addressed the Board regarding the ditch, noting that while it is being maintained, it is not entirely the responsibility of the District. Crosscreek conducted an inspection and identified areas of concern. Discussion followed.

Mr. Greene stated that Crosscreek will be providing proposals for a one-time cleanup as well as for quarterly maintenance. An additional discussion took place regarding the maintenance of fountains and vegetation growth in the ponds.

G. District Manager

Mr. Perez provided updates regarding the next meeting date, noted that financials will be provided on the 20th, discussed the need to secure a new venue for future meetings, and addressed the budgeted line item for the litigation.

FIFTH ORDER OF BUSINESS Business Items

A. Consideration of Resolution 2025-07 Ratifying Change in Date for O&M Methodology Public Hearing

On MOTION by Mr. Phillips, seconded by Ms. Von-Blon, with all in favor, Resolution 2025-07, Ratifying Change in Date for O&M Methodology Public Hearing was adopted. (4-0)

SIXTH ORDER OF BUSINESS Business Administration Items

A. Review of Financial Statements

Financials were reviewed.

B. Check Register

On MOTION by Mr. Phillips, seconded by Ms. Von-Blon, with all in favor, the check register was approved. (4-0)

**SEVENTH ORDER OF BUSINESS Supervisor Requests and Audience
Comments**

Mr. Tuttle discussed a damaged guardrail on Dowden.

EIGHTH ORDER OF BUSINESS Adjournment

On MOTION by Mr. Phillips, seconded by Mr. Oneal, with all in favor, the meeting adjourned at 6:36 p.m.

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123 _____
Secretary/Assistant Secretary

Chair/Vice Chair

124