

**EAST PARK  
COMMUNITY DEVELOPMENT DISTRICT**

**MEETING AGENDA**

**September 22, 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, September 22, 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. 19
    - C. District Engineer
    - D. District Counsel
    - E. District Manager
  - 5. Business Items**
    - A. Consideration of Resolution 2025-11, Adopting the Fiscal Year  
 2026 Meeting Schedule ..... P. 24
    - B. Consideration of Revised Grau & Associates Engagement Letter ..... P. 26
  - 6. Business Administration Items**
    - A. Consideration of Minutes from the Meeting held August 25, 2025 ..... P. 32
  - 7. Supervisor Requests and Audience Comments**
  - 8. Adjournment**

*The next meeting is scheduled for Monday, October 27, 2025, at 5:30 p.m.*

### District Office:

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

### Meeting Location:

Executive Office Suites of Baldwin Park  
 4767 New Broad Street  
 Orlando, FL 32814

**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		
	 8	
	 9	
	 10	
	 11	
	 4	



	<div>2</div> 	
	<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](http://www.doForms.com)



# INFRAMARK



## East Park CDD September Field Inspection

Friday, September 5, 2025

30 Items Identified

30 Items Incomplete

Kyle Goldberg

Inframark



### Item 1 - Dead Weeds

Assigned To: [United Land Services](#)

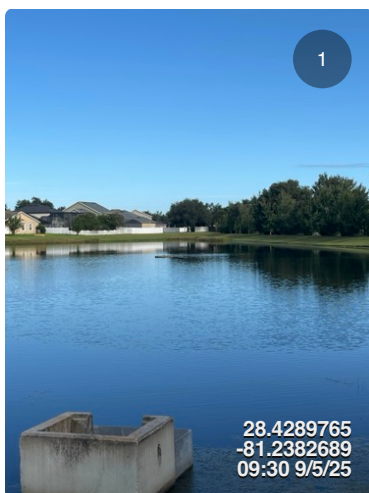
The weeds along the walking path by Pond 10 have been treated but need to be removed.



### Item 2 - Pond Growth

Assigned To: [Crosscreek](#)

There was algae spotted at Pond 10. Multiple ponds looked to be in the same condition, has this been treated? Or when will it be treated?



### Item 3 - Pond 10 Fountain

Assigned To: [Crosscreek](#)

Pond 10 fountain was off the day of the inspection.





#### Item 4 - Trash

[Assigned To: Crosscreek](#)

Trash should be picked up during routine maintenance.

Location: Pond 10

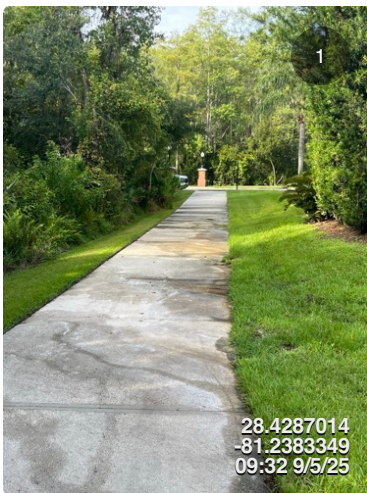


#### Item 5 - Cutback

[Assigned To: United Land Services](#)

Cutback vegetation coming onto the sidewalk. Location: Pond

10



#### Item 6 - Weeping Valve

[Assigned To: Board Update](#)

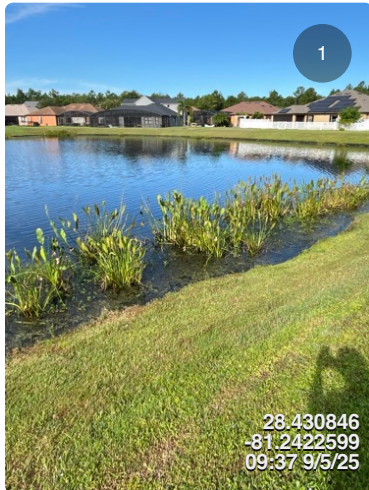
There appears to be irrigation in need of repair in a residents yard that is causing the CDD walking path to become slippery.

Location: 10371 Kristen Park Dr

## Item 7 - Pond Growth

Assigned To: Crosscreek

There appears to be some growth and aquatic grasses that should be treated during routine maintenance. Location: Pond 10



## Item 8 - Raise Canopy

Assigned To: United Land Services

This tree's canopy should be raised as it's interfering with this trees growth. Location: Easterfield Dr entrance



## Item 9 - Annuals

Assigned To: Board Update

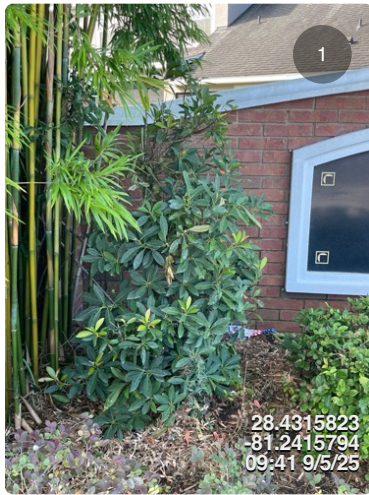
Annuals are scheduled to be swapped in October.



## Item 10 - Bamboo

Assigned To: Board Update

Current status of the bamboo at the Easterfield Dr entrance.



## Item 11 - Concrete

Assigned To: City Or County

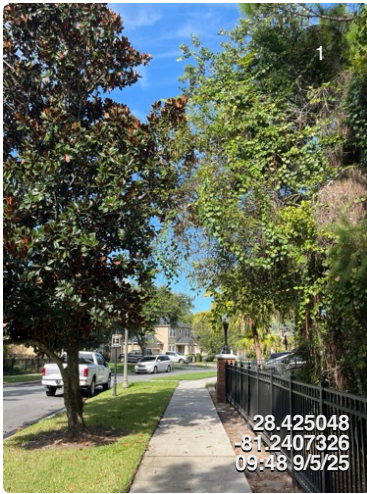
Current status of the concrete along Caroline Park Dr.



## Item 12 - Washout

Assigned To: Board Update

There appears to be a washout in this area along Caroline Park Dr.



### Item 13 - Raise Canopy

[Assigned To: United Land Services](#)

The vegetation should be cutback in this area. Location:  
Caroline Park Dr



### Item 14 - Pruning Scheduled

[Assigned To: Board Update](#)

These plants at the Passive Park are scheduled to be pruned in Winter.



### Item 15 - Weeds And High Grass

[Assigned To: United Land Services](#)

There is some high grass at the Passive Park. Weeds should also be treated during routine maintenance.





### Item 16 - Weeping Valve

[Assigned To: United Land Services](#)

There appears to be irrigation in need of repair at the Passive Park.



### Item 17 - Remove Dead Plants

[Assigned To: United Land Services](#)

There are some dead plants at the Passive Park that should be removed.



### Item 18 - Weeds

[Assigned To: United Land Services](#)

Weeds should be treated during routine maintenance. Location: Passive Park



## Item 19 - Algae Growth

[Assigned To: Crosscreek](#)

There is some algae growth at Pond 1 that should be treated.



## Item 20 - Aquatic Grasses

[Assigned To: Crosscreek](#)

Aquatic grasses should be treated during routine maintenance.

Location: Pond 1



## Item 21 - Anthill

[Assigned To: United Land Services](#)

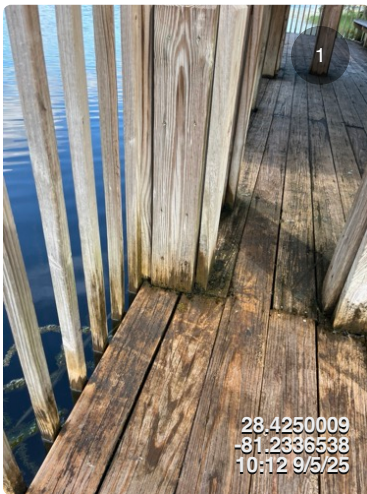
There are a few anthills along the walking trail by Pond 1.



### Item 22 - Removed Grill

[Assigned To: Board Update](#)

A grill by Pond 1 appears to have been removed.



### Item 23 - Dock

[Assigned To: Board Update](#)

There's possible damage due to high water levels at the dock.

An inspection should be conducted after water levels reduce.

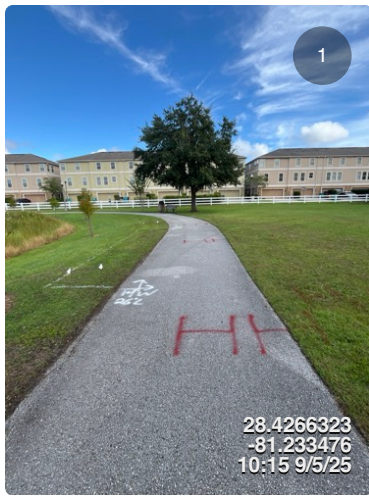


### Item 24 - Trash

[Assigned To: United Land Services](#)

A few trash cans should have their liners replaced along the walking trail at Pond 1.





## Item 25 - Walking Path Markings

Assigned To: Board Update

Someone has marked the walking path by Pond 1.

## Item 26 - Construction

Assigned To: Board Update

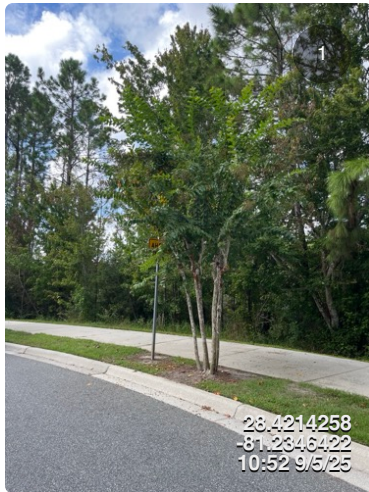
Construction is taking place at The Overlook at East Park. There appears to be damage and trash in this area. We'll continue to monitor this area.



## Item 27 - Sidewalk Repair

Assigned To: Board Update

Some panels have been removed in front of 9821 Caroline Park Dr.



## Item 28 - Crepe Myrtle Blocking Sign

Assigned To: [United Land Services](#)

United Land Services to provide a proposal to remove this tree blocking this sign. Location: Along Town Lake Dr

## Item 29 - Vegetation Trimming

Assigned To: [United Land Services](#)

Multiple plants along Town Lake Dr should be trimmed back.





## Item 30 - Pond 6 Fountain

Assigned To: Crosscreek

Pond 6 fountain was off during time of inspection.





# MAINTENANCE Solutions



[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 Architectual 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](mailto:maintenance@inframark.com)**

[www.inframark.com/community-management/maintenance](http://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
<b>Total</b>	<b>Labor and Materials</b>			<b>\$5,053.07</b>

**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](mailto:Kyle.Goldberg@Inframark.com)

By: Kyle Goldberg

Date: 08/18/25  
Inframark

By: \_\_\_\_\_

Date: \_\_\_\_\_  
East Park CDD



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)



**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 22<sup>nd</sup> DAY OF SEPTEMBER 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. at Sun Blaze Elementary, 9101 Randal Park Blvd, Orlando, FL 32832.





# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road • Suite 301  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
www.graucpa.com

September 12, 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.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records



Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associates's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

**IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: C/O INFRAMARK, IMS, 313 CAMPUS STREET, CELEBRATION, FLORIDA 34747, OR PUBLICRECORDS@INFRAMARK.COM, PH: (407) 566-1935.**

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 which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis. Provided that such information and any necessary feedback is provided on a timely basis, we will submit a preliminary draft audit report for your review no later than May 15 following the fiscal year for which the audit is conducted, and will submit a final audit report for your review no later than June 15 following the fiscal year for which the audit is conducted. All accounting records (including, but not limited to, trial balances, general ledger detail, vendor files, bank and trust statements, minutes, and confirmations) for the fiscal year ended September 30, 2025 must be provided to us no later than February 1, 2026, in order for us to submit a preliminary draft by May 15, 2026.

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.

## East Park Community Development District

We appreciate the opportunity to be of service to East Park Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. 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**

**MINUTES OF MEETING**  
**EAST PARK COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the East Park Community Development District was held Monday, August 25, 2025, at 5:31 p.m. at Sun Blaze Elementary, 9101 Randal Park Blvd, Orlando, FL 32832.

Present and constituting a quorum were:

Scott Phillips	Chairperson
Todd Oneal	Vice Chairperson
Robert Tuttle	Assistant Secretary
Graciela Von-Blon	Assistant Secretary
Kelly Johnson	Assistant Secretary

Also present, either in person or via communication media technology, were:

Michael Perez	District Manager, Inframark
Kyle Goldberg	Field Inspection Coordinator, Inframark
Grace Rinaldi	District Counsel, Kilinski Van Wyk
Meredith Hammock	District Counsel, Kilinski Van Wyk
David Hamstra	District Engineer, Pegasus Engineering, LLC
Tyler Bridges	Account Manager, United Land Services
Charles Greene	Lead Ecologist, CrossCreek Environmental
Hailey Grande	Court Reporter
Brian Lamb	Vice President of Development Services, Inframark

*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.*

**FIRST ORDER OF BUSINESS**                      **Call to Order and Roll Call**

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

**SECOND ORDER OF BUSINESS**                      **Adoption of the Agenda**

On MOTION by Mr. Phillips, seconded by Mr. Oneal, with all in favor, the agenda was approved. (5-0)
---

**THIRD ORDER OF BUSINESS**                      **Audience Comments**

No audience comments.

**FOURTH ORDER OF BUSINESS**                      **Staff Reports**

**A. Crosscreek Report**

East Park CDD  
August 25, 2025

Mr. Greene brought proposals under cover and discussed them. There was discussion regarding fountain number six, as well as confirmation that it, along with all other fountains, is currently operational.

On MOTION by Mr. Phillips, seconded by Mr. Johnson, with all in favor, Proposal #13804 in the amount of \$2,550 was approved. (5-0)

On MOTION by Mr. Phillips, seconded by Mr. Johnson, with all in favor, Bi-monthly Services Proposal #13805 in the amount of \$625 per treatment for six (6) treatments was approved. (5-0)

There was discussion regarding the possibility of changing to quarterly services in the future if such a schedule would still adequately maintain the ditch.

## **B. Field Services**

### **i. Review of Field Inspection Report**

Mr. Goldberg reviewed the report and informed the Board of a resident with a broken irrigation head. The District Manager will reach out to the resident.

Mr. Johnson inquired about the bathrooms being unlocked.

Mr. Tuttle asked about the bamboo and possible treatment. The Board had previously denied cutting the bamboo back. Discussion ensued, and United Land Services will provide a quote.

### **ii. Consideration of Halogen to LED Light Replacement Proposal**

Mr. Perez and Mr. Goldberg discussed the proposal. The decision was made to table the item and revisit it at the September meeting.

## **C. Consideration of United Land Services Pine Tree Removal Proposal**

## **D. Consideration of Advance Tree Pros Pine Tree Removal Proposal**

Items C and D were discussed.

On MOTION by Mr. Phillips, seconded by Mr. Johnson, with all in favor, Advance Tree Pros Pine Tree Removal Proposal, in the amount of \$850, was approved. (5-0)

**E. Consideration of AquaBlast Pressure Washing Proposal**

Mr. Perez discussed the AquaBlast Pressure Washing Proposal. Mr. Tuttle inquired about additional locations, which will be relayed to the vendor.

On MOTION by Mr. Phillips, seconded by Mr. Johnson, with all in favor, AquaBlast Pressure Washing Proposal with a not-to-exceed amount of \$7,000, with additional locations, to be billed in October 2025, was approved. (5-0)

**F. District Engineer**

Nothing to report at this time.

**G. District Counsel**

Nothing to report at this time.

**H. District Manager**

**i. Review of Second-Quarter Website Audit**

Mr. Tuttle spoke regarding the lights coming on at Savannah Park Drive. Mr. Perez then reviewed the Website Audit and the follow-up project list that was emailed to the Board.

**FIFTH ORDER OF BUSINESS Business Items**

**C. Public Hearing on O&M Methodology**

**i. Consideration of Resolution 2025-10, Adopting the O&M Methodology**

On MOTION by Mr. Phillips, seconded by Ms. Von-Blon, with all in favor, the Public Hearing on O&M Methodology was opened. (5-0)

Ms. Rinaldi opened the discussion on the O&M Assessment Methodology, and Mr. Lamb, the District's Assessment Consultant, addressed the Board and reviewed the O&M Assessment Methodology. No members of the public were present to provide public comments.

Ms. Rinaldi asked Mr. Lamb, in your professional opinion, do the lands subject to the assessments receive special benefits from the District's annual administrative, operational, and maintenance services? Mr. Lamb answered yes.

Ms. Rinaldi asked Mr. Lamb, in your professional opinion, are the O&M assessments reasonably apportioned among the lands subject to the annual O&M special assessments? Mr. Lamb answered yes.

East Park CDD  
August 25, 2025

Ms. Rinaldi asked Mr. Lamb, in your professional opinion, is it reasonable, proper and just to assess the costs of the District's annual administrative, operational, and maintenance services against the lands in the District in accordance with your methodology? Mr. Lamb answered yes.

Ms. Rinaldi asked Mr. Lamb, is it your opinion that the special benefits the lands will receive, as may be set forth in a final assessment roll, will be equal to or in excess of the O&M assessments thereon when allocated each year based on your methodology? Mr. Lamb answered yes.

Ms. Rinaldi asked Mr. Lamb, is it your opinion that it is in the best interests of the District that the O&M assessments be paid and collected in accordance with the methodology and the District's assessment resolutions, as may be applicable? Mr. Lamb answered yes.

Ms. Rinaldi asked Mr. Perez to confirm that the O&M Assessment Methodology as applied to the Fiscal Year 2026 budget does not include any maintenance, lighting, or landscape costs for the parcels owned by EPV Development LLC (Tract C – Via Parco Orient, Tract D – a portion of Moss Rose Way, and Tract E – a portion of Moss Rose Way), EPV MOB LLC (Lot 1 and Lot 4), EPV Retail LLC (Lot 2), EPV Hotel LLC (Lot 3), East Park Village Commercial Center Property Owners Association Inc. (Lot 5), or EPV APTS LLC (Lot 6), colloquially referred to as "Village Center II." Mr. Perez confirmed that it does not.

On MOTION by Mr. Phillips, seconded by Mr. Oneal, with all in favor, Resolution 2025-10, Adopting the O&M Methodology, subject to any adjustments that may be required based on the District Engineer's Supplemental Engineer's Report, was adopted. (5-0)

#### **A. Public Hearing on Final Budget for Fiscal Year 2026**

##### **i. Consideration of Resolution 2025-08, Adopting the Fiscal Year 2026 Final Budget**

On MOTION by Mr. Phillips, seconded by Mr. Oneal, with all in favor, the Public Hearing on the Final Budget for Fiscal Year 2026 was opened. (5-0)

No members of the public were present to provide public comments.

There was discussion to adjust the budget line items as follows: Legal Litigation to \$28,250, Swale Restoration to \$10,000, and Miscellaneous Contingency to \$25,000.

Ms. Rinaldi suggested modifications may be needed to the Fiscal Year 2026 budget to reflect the O&M assessments allocable to the Village Center II parcels being direct billed.

On MOTION by Mr. Phillips, seconded by Ms. Von-Blon, with Mr. Johnson and Mr. Tuttle opposed, noting their preference for a lower budget increase, Resolution 2025-08, Adopting the Fiscal Year 2026 Final Budget, as amended and reserving the District's right to file a certificate of correction with the Tax Collector as applicable, was adopted. (3-2)

On MOTION by Mr. Phillips, seconded by Mr. ONeal, with all in favor, the Public Hearing on the Final Budget for Fiscal Year 2026 was closed. (5-0)

## **B. Public Hearing on Levying the O&M Assessments**

### **i. Consideration of Resolution 2025-09, Levying the O&M Assessments**

Ms. Rinaldi read Resolution 2025-09 into the record as amendments had been made to the Resolution.

On MOTION by Mr. Phillips, seconded by Mr. ONeal, with all in favor, the public hearing on Levying the O&M Assessments was opened. (5-0)

No members of the public were present to provide public comments.

On MOTION by Mr. Phillips, seconded by Mr. ONeal, with all in favor, Resolution 2025-09, Levying the O&M Assessments was adopted, as amended and reserving the District's right to file a certificate of correction with the Tax Collector as applicable. (5-0)

On MOTION by Mr. Phillips, seconded by Mr. ONeal, with all in favor, the public hearing on Levying the O&M Assessments was closed. (5-0)

## **D. Consideration of Resolution 2025-11, Adopting the Fiscal Year 2026 Meeting Schedule**



## E. Consideration of Goals and Objectives for Fiscal Year 2026

## F. Consideration of Grau & Associates Engagement Letter

## SIXTH ORDER OF BUSINESS Business Administration Items

## B. Review of Financial Statements

### C. Check Register

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

**EIGHTH ORDER OF BUSINESS** **Adjournment**

Secretary/Assistant Secretary

Chair/Vice Chair