

***MEADOW POINTE 1  
COMMUNITY DEVELOPMENT DISTRICT***

**NOVERMBER 20, 2025  
AGENDA PACKAGE**



11555 HERON BAY BOULEVARD, SUITE 201  
CORAL SPRINGS, FLORIDA 33076

# MEADOW POINTE COMMUNITY DEVELOPMENT DISTRICT

## Board of Supervisors

Michael Smith, Chairperson  
Alicia Willis, Vice Chairperson  
Alan Sourk, Assistant Secretary  
Nathaniel Kirkland, Assistant Secretary  
Stephanie Costa, Assistant Secretary

## Staff

Kristee Cole, District Manager  
Kathryn "KC" Hopkinson, District Counsel  
Tonja Stewart, District Engineer  
Keith Fisk, Operations Manager  
Ruben Nesbitt, Accountant  
Howard Neal, Field Inspector Director  
Catalina Martinez, District Admin Assistant

## PUBLIC HEARING & REGULAR MEETINGS AGENDA

Thursday, November 20, 2025, at 7:00 P.M.

1. **Call to Order and Roll Call**
2. **Pledge of Allegiance**
3. **Adoption of the Agenda**
4. **Audience Comments on Agenda Items— Three- (3) Minute Time Limit Per Speaker**
5. **Staff Reports**
  - A. Inframark Accountant
  - B. Deed Restriction and Architectural Review Matters
  - C. District Manager
6. **Business Items**
  - A. Public Hearing to Consider the Adoption of the Rules and Procedures
    - i. Review of Proposed Rules and Procedures Changes.....Page 3
    - ii. Consideration of Resolution 2026-01; Adopting Changes of Rules and Procedures.....Page 4
  - B. Consideration of Pinedale Park Oak Trimming (Level 2) Proposals
    - i. Two Men and a Chain Saw #09261 for \$4,640.00.....Page 5
    - ii. AZ Tree Service #1929 for \$4,000.00.....Page 6
  - C. Consideration of Removal of Dead Trees along County Line Road (4 Trees) Proposals
    - i. Two Men and a Chain Saw #09261 for \$2,900.00.....Page 7
    - ii. Greenview/Southscape #1115 for \$2,300.00.....Page 8
  - D. Consideration of New Planting along Brick Wall on Aronwood (from County Line to the Fire Station)
    - i. Greenview/Southscape #1117 for \$2,400.00.....Page 9
7. **Business Administration**
  - A. Approval of the Minutes of October 16, 2025, Meeting.....Page 10
  - B. Acceptance of the October 2025 Financials.....Page 13
  - C. Ratification of BTEGF FY 2025 Audit Engagement Letter.....Page 21
8. **Board of Supervisors' Requests and Comments**
9. **Adjournment**

*The next meeting is scheduled for Thursday, December 18, 2025, at 7:00 p.m.*

On 11/20 the MP1 CDD board will hold a special hearing to discuss and vote on proposed rules and procedure changes. The meeting is open to the public and comments will be heard prior to the CDD board discussion and vote. The currently proposed items include rule additions for rental properties, changes to the deed restriction process, and small increases to fees charged. The following list is a compilation of what has been discussed at previous meetings:

1. Modify Rule 1.19 section 8 - Currently if a deed restriction violation makes it to the DRVVB hearing, the DRVVB can suspend an owners/tenants access to amenities requiring a key fob. The modification would suspend a homeowners/tenants access to amenities at 14 days with no correction. Reactivation of key fob will cost \$150 to reflect the cost of administrative and monitoring cost associated with the deed restriction.
2. Add Section 1.19.2 **Rental Properties** - (1) Require property owners to notify the CDD when renting a home; (2) Require owners of rental properties to have appropriate regularly scheduled lawn care provided as part of the lease for the home.
3. Modify Rule 1.19 (5) - Add - Each uncured violation will be considered individually. I.E. If a property has 4 uncured violations each will be eligible for fines liens up to \$1000 per violation.
4. Add to Rule 1.19 (13.2) - Provided the deed restriction process results in a lien being placed upon the property, if the violation remains uncured the process will start again and active until the violation is fully cured.
5. Re-write Rule 1.19 (4) & (6) - The re-write will combine the currently separate Land Owner Notice and Notice of DRVVB Hearing. The initial land owner notice and 14 day demand to cure will be given along with notification of the DRVVB hearing no less than 14 days after the notice.

#### Fee and charge increases

1. Increase charge for Multipurpose court reservations from \$15 to \$20 per hour
2. Increase charge for Lap Pool reservations from \$25 to \$30 per hour
3. Increase pricing on new Key Fobs from \$25 to \$30
4. Increase rental pricing for Building A from \$75 to \$100 per 4 hour window (residents only)
5. Increase deposit on Building A rental from \$300 to \$500

**RESOLUTION 2026 - 01**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MEADOW POINTE COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE AMENDED UNIFORM RULES OF PROCEDURE, IN KEEPING WITH CHAPTER 120.54(5), FLORIDA STATUTES.**

**WHEREAS**, the Meadow Pointe Community Development District (hereinafter the “**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated in Pasco County, Florida; and

**WHEREAS**, the Board of Supervisors of the District (hereinafter the “**Board**”) is authorized by Section 190.011(5), Florida Statutes, to adopt rules and orders pursuant to Chapter 120, Florida Statutes; and

**WHEREAS**, in accordance with Section 120.54(5), Florida Statutes, the District must comply with the adoption of the Amended Uniform Rules of Procedure as established by the Florida Administration Commission; and

**WHEREAS**, the District set November 20, 2025, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 120.54, Florida Statutes; and

**WHEREAS**, the District has complied with the rule making process as outlined in Section 120.54, Florida Statutes.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE MEADOW POINTE COMMUNITY DEVELOPMENT DISTRICT:**

Section 1: The Board hereby adopts the Amended Rules of Procedure as attached hereto as **Exhibit “A”**.

Section 2: This resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED ON NOVEMBER 20, 2025.**

**ATTEST:**

**MEADOW POINTE COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Name: \_\_\_\_\_  
☐ Secretary / ☐ Assistant Secretary

\_\_\_\_\_  
Name: Michael Smith  
Title: Chair of the Board of Supervisors



Estimates for new Tree work greatly appreciate it. Talk to you soon.

# TWO MEN AND A CHAINSAW

TREE SERVICE

INVOICE # 09261

DATE

10-21-75  
START DATE

813-313-8448

NAME

Meadow Pointe

ADDRESS:

DESCRIPTION OF WORK PERFORMED

Pinedale Park:

clean 16 oaks, Level II cut

all hauled away

\$4640

removal of 4 trees cut

to ground level

1 clubhouse / 3 pins on road

\$2900

Total \$7540

CUSTOMER SIGNATURE

ESTIMATED BY

M. Till

ALL ESTIMATES GOOD FOR 30 DAYS  
LICENSED AND ENSURED





**AZ Tree Service**  
9901 Ideal Ln.  
Hudson, FL 34667

**Proposal #1929**  
Created: 10/21/2025  
From: Scott McLaren

**Proposal For**

**Meadow pointe**

mobile: 8139731671  
mp1@meadowpointecdd.com

**Location**

**28245 County Line Rd**  
Wesley Chapel, FL 33543

**Terms**

Due on Receipt

28245 County Line Rd 33543

| ITEM DESCRIPTION | QUANTITY | UNIT PRICE | AMOUNT |
|------------------|----------|------------|--------|
|------------------|----------|------------|--------|

|                                                 |   |             |             |
|-------------------------------------------------|---|-------------|-------------|
| 1) Class 2 trim<br>16 Inner clean lift and trim | 1 | \$ 4,000.00 | \$ 4,000.00 |
|-------------------------------------------------|---|-------------|-------------|

*All work will be completed in accordance with these plans unless subsequent changes are agreed upon in writing. A-Z Tree Service, Inc is not responsible for any damaged underground cables, pipes, sprinkler lines or heads, curbing, sidewalks, or driveways while removing trees or grinding stumps. All septic areas in work zone need to be flagged by homeowner before A-Z arrives on site to begin work. Balances not paid by the due date are subject to late fees.*

**SUBTOTAL** \$ 4,000.00

**SALES TAX** \$ 0.00

**TOTAL** \$ 4,000.00

**Signature**

x

Date:

Please sign here to accept the terms and conditions

**Sales Reps**

Scott McLaren  
Office: 3523453050  
Mobile: 3528426914  
aztreeservicesale@gmail.com



Estimates for new Tree work greatly appreciate it. Talk to you soon.

# TWO MEN AND A CHAINSAW

TREE SERVICE

INVOICE # 09261

DATE

10-21-75  
START DATE

813-313-8448

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Meadow Pointe

ADDRESS:

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to ground level

1 clubhouse / 3 pins on road

\$2900

Total \$7540

CUSTOMER SIGNATURE

ESTIMATED BY

M. Till

ALL ESTIMATES GOOD FOR 30 DAYS  
LICENSED AND ENSURED



## ESTIMATE

**Southscapes Landscape  
Maintenance Inc**  
PO Box 118  
Lutz, FL 33548

adamrhum@gmail.com  
+1 (727) 207-5475  
www.southscapesfl.com

Meadow Pointe 1 CDD

**Bill to**

Keith Fisk  
28245 County Line Road  
Wesley Chapel, FL 33543

**Ship to**

Keith Fisk  
28245 County Line Road  
Wesley Chapel, FL 33543

**Estimate details**

Estimate no.: 1115

Estimate date: 09/09/2025

| #  | Date       | Product or service | Description                                                                                  | Qty | Rate       | Amount     |
|----|------------|--------------------|----------------------------------------------------------------------------------------------|-----|------------|------------|
| 1. | 09/09/2025 | Lawn Service       | Cut down 2 dead pine trees next to the utility boxes across from the Summer Brook entrance   | 2   | \$1,000.00 | \$1,000.00 |
| 2. | 09/09/2025 | Lawn Service       | Cut down the big dead pine tree along the pond between Summer Brook and Sand Pine            | 1   | \$800.00   | \$800.00   |
| 3. | 09/09/2025 | Lawn Service       | Cut down the dead maple tree at the edge of the conservation area behind the pool/splash pad | 1   | \$500.00   | \$500.00   |

Total \$2,300.00

Accepted date

Accepted by



## ESTIMATE

Southscapes Landscape  
Maintenance Inc  
PO Box 118  
Lutz, FL 33548

adamrhum@gmail.com  
+1 (727) 207-5475  
www.southscapesfl.com

### Meadow Pointe 1 CDD

#### Bill to

Keith Fisk  
28245 County Line Road  
Wesley Chapel, FL 33543

#### Ship to

Keith Fisk  
28245 County Line Road  
Wesley Chapel, FL 33543

#### Estimate details

Estimate no.: 1117  
Estimate date: 11/12/2025

| #  | Date       | Product or service | Description                                                                                                                                                                | Qty | Rate    | Amount     |
|----|------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|---------|------------|
| 3. | 11/12/2025 | Lawn Service       | Along the brick wall on Aron wood Blvd, from County Line Road to the fire station. Remove the old loripi and install a combination of 3 gallon cooper plants and hibiscus. | 100 | \$24.00 | \$2,400.00 |

Total \$ 2,400.00

Accepted date

Accepted by

**MINUTES OF MEETING  
MEADOW POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Meadow Pointe Community Development District was held Thursday, October 16, 2025 at 7:00 p.m. at the Meadow Pointe Community Park, Clubhouse A 28245 County Line Road, Wesley Chapel, FL 33544.

Present and constituting a quorum were:

|                    |                     |
|--------------------|---------------------|
| Michael Smith      | Chairperson         |
| Alan Sourk         | Assistant Secretary |
| Stephanie Costa    | Assistant Secretary |
| Nathaniel Kirkland | Assistant Secretary |

Also present were:

|              |                    |
|--------------|--------------------|
| Kristee Cole | District Manager   |
| Keith Fisk   | Operations Manager |

*The following is a summary of the discussions and actions taken.*

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

- The meeting was called to order, and a quorum was established.

**SECOND ORDER OF BUSINESS** **Pledge of Allegiance**

- The Pledge of allegiance was recited.

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

There was an audience comment regarding the Deed Restriction violation. Discussion ensued.

|                                                                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| On MOTION by Mr. Smith seconded by Ms. Costa with all in favor, the Board chose to continue forward with the deed restriction fine in the amount of \$1,050. 4-0 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**FOURTH ORDER OF BUSINESS** **Landscape Report**

The Board reviewed the landscape report. There were no further questions.



**FIFTH ORDER OF BUSINESS****Deed Restriction and Architectural  
Review Matters**

There was a discussion regarding mini split ac units and what will be acceptable going forward.

**SIXTH ORDER OF BUSINESS****Community Counsel Update**

Mr. Costa informed the Board of the open house for Christmas and the Annual Fair in March 2026.

**SEVENTH ORDER OF BUSINESS****Operation Matters****i. Brick Wall Repair – Meadowland Village: One Section of Wall Repair**

On MOTION by Mr. Smith seconded by Mr. Sourk, with all in favor, for Meadowland Village, One Section of Wall Repair. 4-0

**Brick Wall Repair – Summerbrook: Two Sections of Wall Repair**

The Board chose to table this item.

**ii. Southscape Landscape – Removal of Four Dead Trees from Southscape**

The Board requested two men and a Chain Saw.

**Removal of Plants and Replacement with Sod in the East Corner of CLR and Aronwood**

1-3 tabled and 4 plants and mulch tabled.

**iii. Christmas Lights Proposals**

On MOTION by Ms. Costa seconded by Mr. Sourk, with all in favor, for Sloan Lighting Solutions in the amount of \$10,000. 3-1

On MOTION by Mr. Costa seconded by Mr. Sourk, with all in favor, for Permanent Lighting. 3-0

**EIGHTH ORDER OF BUSINESS****District Manager****i. Rule Changing**

Ms. Cole informed the Board that the advertisement has run this for the upcoming

hearing. There will be language modified prior to the next meeting and Staff will circulate to the Board.

Ms. Cole informed the Board the next meeting will be November 20, 2025.

**NINTH ORDER OF BUSINESS****Business Administration****i. Consideration of Minutes from the Meeting held on September 18, 2025**

On MOTION by Ms. Costa seconded by Mr. Kirkland, with all in favor, for Meeting Minutes from September 18, 2025. 4-0

**TENTH ORDER OF BUSINESS****Community Council Update**

- Mr. Costa updated the board on the community events.

**ELEVENTH ORDER OF BUSINESS****Supervisor Comments**

- There was comments regarding the Christmas Lights, flood light not working, and 4 hour state trooper.

**TWELFTH ORDER OF BUSINESS****Audience Comments**

- There was an audience comment regarding the plan to brainstorm about speeding on County Line road.

**THIRTEENTH ORDER OF BUSINESS****Adjournment**

On MOTION by Mr. Kirkland seconded by Mr. Sourk with all in favor, the meeting was adjourned at 8:05 p.m. 4-0

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Secretary / Assistant Secretary

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Chair / Vice Chair

## Notes to the Financial Statements

## Financial Overview / Highlights

- ▶ Total revenues are currently at 114.18% of the annual budget. 99.99% of special assessments have been collected through September.
- ▶ Total expenditures are at approximately 90.61% of the annual budget.

## Variance Analysis

| Account Name                       | YTD Actual | Annual Budget | % of Budget | Explanation                                                                                                                                                                                                                                                                           |
|------------------------------------|------------|---------------|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Expenditures - General Fund</b> |            |               |             |                                                                                                                                                                                                                                                                                       |
| <u><b>Administrative</b></u>       |            |               |             |                                                                                                                                                                                                                                                                                       |
| ProfServ-Legal Services            | \$11,756   | \$10,000      | 118%        | All payments to Straley Robin Vericker for legal fees.                                                                                                                                                                                                                                |
| Web Hosting/Email services         | \$1,553    | \$1,553       | 100%        | Annual Website Services for FY2025.                                                                                                                                                                                                                                                   |
| Insurance-General Liability        | \$46,225   | \$35,364      | 131%        | EGIS Insurance premium has been paid for FY2025.                                                                                                                                                                                                                                      |
| Misc-Taxes                         | \$2,405    | \$3,300       | 73%         | Payment to Mike Fasano, Pasco County Tax Collector - real estate taxes.                                                                                                                                                                                                               |
| Annual District Filing Fee         | \$175      | \$175         | 100%        | Annual Filing for FY 2025.                                                                                                                                                                                                                                                            |
| <u><b>Field</b></u>                |            |               |             |                                                                                                                                                                                                                                                                                       |
| R&M-Lake                           | \$27,480   | \$27,500      | 100%        | All payments for monthly lake maintenance and repairs.                                                                                                                                                                                                                                |
| R&M-Trees                          | \$73,020   | \$15,000      | 487%        | Two Men & A Chainsaw removal of fallen trees and tree trimming.                                                                                                                                                                                                                       |
| Misc-Hurricane Expense             | \$24,190   | \$0           | #DIV/0!     | Two Men & A Chainsaw removal of trees/hurricane clean up - \$21,910; Greenview Landscaping hurricane clean up - \$2,280.                                                                                                                                                              |
| <u><b>Parks and Recreation</b></u> |            |               |             |                                                                                                                                                                                                                                                                                       |
| Workers' Compensation              | \$3,854    | \$8,611       | 45%         | EGIS Insurance policy for FY2025.                                                                                                                                                                                                                                                     |
| ProfServ-Pool Maintenance          | \$37,350   | \$35,000      | 107%        | Triangle Pool Service pool chemicals and maintenance.                                                                                                                                                                                                                                 |
| R&M-General                        | \$30,653   | \$38,200      | 80%         | Two Can Paint - pressure washing and painting - \$11,700; Complete I.T. - install electric strike, door/motion sensor, request exit button, etc. \$5,117; other misc maintenance & repairs.                                                                                           |
| Holiday Decorations                | \$12,000   | \$13,000      | 92%         | Events Done Bright holiday decorations.                                                                                                                                                                                                                                               |
| Misc-Hurricane Expense             | \$39,946   | \$0           | #DIV/0!     | Creative Shade Solutions materials and replacement of shade sail, pool deck repairs - \$23,680; Ryman Roofing installation of new ridge metal - \$2,900; AJ Fencing MFG installation of fence - \$9,880; Wentra Construction pool deck pole and tennis court light repairs - \$3,486. |

The notes are intended to provide additional information helpful when reviewing the financial statements.



**Balance Sheet**  
September 30, 2025

| ACCOUNT DESCRIPTION                          | GENERAL FUND        | RESIDENTIAL<br>SERVICES FUND | TOTAL               |
|----------------------------------------------|---------------------|------------------------------|---------------------|
| <b><u>ASSETS</u></b>                         |                     |                              |                     |
| Cash - Checking Account                      | \$ 646,716          | \$ -                         | \$ 646,716          |
| Cash On Hand/Petty Cash                      | 300                 | -                            | 300                 |
| Due From Other Funds                         | -                   | 346,674                      | 346,674             |
| Investments:                                 |                     |                              |                     |
| Money Market Account                         | 1,366,171           | -                            | 1,366,171           |
| Prepaid Items                                | 51,823              | -                            | 51,823              |
| Utility Deposits - TECO                      | 18,775              | -                            | 18,775              |
| <b>TOTAL ASSETS</b>                          | <b>\$ 2,083,785</b> | <b>\$ 346,674</b>            | <b>\$ 2,430,459</b> |
| <b><u>LIABILITIES</u></b>                    |                     |                              |                     |
| Accounts Payable                             | \$ 18,943           | \$ 1,029                     | \$ 19,972           |
| Accrued Expenses                             | 13,302              | 24,290                       | 37,592              |
| Sales Tax Payable                            | 108                 | -                            | 108                 |
| Deposits                                     | 600                 | -                            | 600                 |
| Due To Other Funds                           | 346,674             | -                            | 346,674             |
| <b>TOTAL LIABILITIES</b>                     | <b>379,627</b>      | <b>25,319</b>                | <b>404,946</b>      |
| <b><u>FUND BALANCES</u></b>                  |                     |                              |                     |
| <b>Nonspendable:</b>                         |                     |                              |                     |
| Prepaid Items                                | 51,823              | -                            | 51,823              |
| Deposits                                     | 18,775              | -                            | 18,775              |
| <b>Assigned to:</b>                          |                     |                              |                     |
| Operating Reserves                           | 344,760             | 79,356                       | 424,116             |
| Reserves - Park                              | 331,702             | -                            | 331,702             |
| <b>Unassigned:</b>                           | <b>957,098</b>      | <b>241,999</b>               | <b>1,199,097</b>    |
| <b>TOTAL FUND BALANCES</b>                   | <b>\$ 1,704,158</b> | <b>\$ 321,355</b>            | <b>\$ 2,025,513</b> |
| <b>TOTAL LIABILITIES &amp; FUND BALANCES</b> | <b>\$ 2,083,785</b> | <b>\$ 346,674</b>            | <b>\$ 2,430,459</b> |

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending September 30, 2025

| ACCOUNT DESCRIPTION             | ANNUAL<br>ADOPTED<br>BUDGET | YEAR TO DATE<br>BUDGET | YEAR TO DATE<br>ACTUAL | VARIANCE (\$)<br>FAV(UNFAV) | YTD ACTUAL<br>AS A % OF<br>ADOPTED BUD |
|---------------------------------|-----------------------------|------------------------|------------------------|-----------------------------|----------------------------------------|
| <b>REVENUES</b>                 |                             |                        |                        |                             |                                        |
| Interest - Investments          | \$ 40,000                   | \$ 40,000              | \$ 75,886              | \$ 35,886                   | 189.72%                                |
| Interest - Tax Collector        | -                           | -                      | 1,826                  | 1,826                       | 0.00%                                  |
| Special Assmnts- Tax Collector  | 1,427,125                   | 1,427,125              | 1,427,038              | (87)                        | 99.99%                                 |
| Special Assmnts- Discounts      | (57,085)                    | (57,085)               | (54,239)               | 2,846                       | 95.01%                                 |
| Other Miscellaneous Revenues    | 5,500                       | 5,500                  | 152,104                | 146,604                     | 2765.53%                               |
| Access Cards                    | 1,000                       | 1,000                  | 4,901                  | 3,901                       | 490.10%                                |
| Amenities Revenue               | -                           | -                      | 9,953                  | 9,953                       | 0.00%                                  |
| <b>TOTAL REVENUES</b>           | <b>1,416,540</b>            | <b>1,416,540</b>       | <b>1,617,469</b>       | <b>200,929</b>              | <b>114.18%</b>                         |
| <b>EXPENDITURES</b>             |                             |                        |                        |                             |                                        |
| <b>Administration</b>           |                             |                        |                        |                             |                                        |
| P/R-Board of Supervisors        | 12,000                      | 12,000                 | 7,000                  | 5,000                       | 58.33%                                 |
| FICA Taxes                      | 918                         | 918                    | 536                    | 382                         | 58.39%                                 |
| ProfServ-Engineering            | 10,000                      | 10,000                 | 2,596                  | 7,404                       | 25.96%                                 |
| ProfServ-Legal Services         | 10,000                      | 10,000                 | 11,756                 | (1,756)                     | 117.56%                                |
| ProfServ-Mgmt Consulting        | 64,483                      | 64,483                 | 64,483                 | -                           | 100.00%                                |
| ProfServ-Property Appraiser     | 150                         | 150                    | 405                    | (255)                       | 270.00%                                |
| ProfServ-Recording Secretary    | 1,500                       | 1,500                  | -                      | 1,500                       | 0.00%                                  |
| Auditing Services               | 5,000                       | 5,000                  | 4,480                  | 520                         | 89.60%                                 |
| Website Hosting/Email services  | 1,553                       | 1,553                  | 1,553                  | -                           | 100.00%                                |
| Postage and Freight             | 2,000                       | 2,000                  | 216                    | 1,784                       | 10.80%                                 |
| Insurance - General Liability   | 35,364                      | 35,364                 | 46,225                 | (10,861)                    | 130.71%                                |
| Printing and Binding            | 1,500                       | 1,500                  | -                      | 1,500                       | 0.00%                                  |
| Legal Advertising               | 1,100                       | 1,100                  | 4,979                  | (3,879)                     | 452.64%                                |
| Miscellaneous Services          | 100                         | 100                    | -                      | 100                         | 0.00%                                  |
| Misc-Assessment Collection Cost | 28,543                      | 28,543                 | 27,456                 | 1,087                       | 96.19%                                 |
| Misc-Taxes                      | 3,300                       | 3,300                  | 2,405                  | 895                         | 72.88%                                 |
| Annual District Filing Fee      | 175                         | 175                    | 175                    | -                           | 100.00%                                |
| <b>Total Administration</b>     | <b>177,686</b>              | <b>177,686</b>         | <b>174,265</b>         | <b>3,421</b>                | <b>98.07%</b>                          |
| <b>Field</b>                    |                             |                        |                        |                             |                                        |
| Contracts-Security Services     | 12,000                      | 12,000                 | 12,600                 | (600)                       | 105.00%                                |
| Contracts-Landscape             | 170,000                     | 170,000                | 171,722                | (1,722)                     | 101.01%                                |
| Contracts-Landscape Consultant  | 6,720                       | 6,720                  | 6,720                  | -                           | 100.00%                                |
| Utility - General               | 23,500                      | 23,500                 | 15,173                 | 8,327                       | 64.57%                                 |
| R&M-General                     | 36,000                      | 36,000                 | 8,781                  | 27,219                      | 24.39%                                 |
| R&M-Irrigation                  | 10,000                      | 10,000                 | 1,600                  | 8,400                       | 16.00%                                 |
| R&M-Lake                        | 27,500                      | 27,500                 | 27,480                 | 20                          | 99.93%                                 |
| R&M-Landscape Renovations       | 20,000                      | 20,000                 | 21,440                 | (1,440)                     | 107.20%                                |
| R&M-Mulch                       | 18,000                      | 18,000                 | 15,000                 | 3,000                       | 83.33%                                 |

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending September 30, 2025

| ACCOUNT DESCRIPTION                          | ANNUAL<br>ADOPTED<br>BUDGET | YEAR TO DATE<br>BUDGET | YEAR TO DATE<br>ACTUAL | VARIANCE (\$)<br>FAV(UNFAV) | YTD ACTUAL<br>AS A % OF<br>ADOPTED BUD |
|----------------------------------------------|-----------------------------|------------------------|------------------------|-----------------------------|----------------------------------------|
| R&M-Sidewalks                                | 10,000                      | 10,000                 | -                      | 10,000                      | 0.00%                                  |
| R&M-Trees                                    | 15,000                      | 15,000                 | 73,960                 | (58,960)                    | 493.07%                                |
| Misc-Hurricane Expense                       | -                           | -                      | 24,190                 | (24,190)                    | 0.00%                                  |
| Cap Outlay-Machinery and Equip               | 5,000                       | 5,000                  | -                      | 5,000                       | 0.00%                                  |
| <b>Total Field</b>                           | <b>353,720</b>              | <b>353,720</b>         | <b>378,666</b>         | <b>(24,946)</b>             | <b>107.05%</b>                         |
| <b><u>Road and Street Facilities</u></b>     |                             |                        |                        |                             |                                        |
| Electricity - Streetlights                   | 195,000                     | 195,000                | 173,125                | 21,875                      | 88.78%                                 |
| <b>Total Road and Street Facilities</b>      | <b>195,000</b>              | <b>195,000</b>         | <b>173,125</b>         | <b>21,875</b>               | <b>88.78%</b>                          |
| <b><u>Parks and Recreation</u></b>           |                             |                        |                        |                             |                                        |
| Payroll-Salaries                             | 270,000                     | 270,000                | 262,019                | 7,981                       | 97.04%                                 |
| Payroll-Benefits                             | 4,500                       | 4,500                  | -                      | 4,500                       | 0.00%                                  |
| FICA Taxes                                   | 20,655                      | 20,655                 | 20,503                 | 152                         | 99.26%                                 |
| Life and Health Insurance                    | 9,000                       | 9,000                  | 12,886                 | (3,886)                     | 143.18%                                |
| Workers' Compensation                        | 8,611                       | 8,611                  | 3,854                  | 4,757                       | 44.76%                                 |
| ProfServ-Pool Maintenance                    | 35,000                      | 35,000                 | 37,350                 | (2,350)                     | 106.71%                                |
| Contracts-Pest Control                       | 1,113                       | 1,113                  | 825                    | 288                         | 74.12%                                 |
| Communication - Telephone                    | 6,000                       | 6,000                  | 5,078                  | 922                         | 84.63%                                 |
| Utility - General                            | 55,000                      | 55,000                 | 49,097                 | 5,903                       | 89.27%                                 |
| R&M-General                                  | 38,200                      | 38,200                 | 30,653                 | 7,547                       | 80.24%                                 |
| R&M-Mulch                                    | 5,000                       | 5,000                  | -                      | 5,000                       | 0.00%                                  |
| R&M-Fitness Equipment                        | 4,500                       | 4,500                  | 1,272                  | 3,228                       | 28.27%                                 |
| Holiday Decoration                           | 13,000                      | 13,000                 | 12,000                 | 1,000                       | 92.31%                                 |
| Misc-News Letters                            | 6,500                       | 6,500                  | -                      | 6,500                       | 0.00%                                  |
| Special Events                               | 6,000                       | 6,000                  | 3,927                  | 2,073                       | 65.45%                                 |
| Misc-Hurricane Expense                       | -                           | -                      | 39,946                 | (39,946)                    | 0.00%                                  |
| Op Supplies - General                        | 60,000                      | 60,000                 | 34,675                 | 25,325                      | 57.79%                                 |
| Subscriptions and Memberships                | 1,043                       | 1,043                  | 850                    | 193                         | 81.50%                                 |
| Capital Outlay                               | 41,700                      | 41,700                 | 9,140                  | 32,560                      | 21.92%                                 |
| Reserve                                      | 104,312                     | 104,312                | 33,335                 | 70,977                      | 31.96%                                 |
| <b>Total Parks and Recreation</b>            | <b>690,134</b>              | <b>690,134</b>         | <b>557,410</b>         | <b>132,724</b>              | <b>80.77%</b>                          |
| <b>TOTAL EXPENDITURES</b>                    | <b>1,416,540</b>            | <b>1,416,540</b>       | <b>1,283,466</b>       | <b>133,074</b>              | <b>90.61%</b>                          |
| Excess (deficiency) of revenues              |                             |                        |                        |                             |                                        |
| Over (under) expenditures                    | -                           | -                      | 334,003                | 334,003                     | 0.00%                                  |
| Net change in fund balance                   | \$ -                        | \$ -                   | \$ 334,003             | \$ 334,003                  | 0.00%                                  |
| <b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b> | <b>1,370,155</b>            | <b>1,370,155</b>       | <b>1,370,155</b>       |                             |                                        |
| <b>FUND BALANCE, ENDING</b>                  | <b>\$ 1,370,155</b>         | <b>\$ 1,370,155</b>    | <b>\$ 1,704,158</b>    |                             |                                        |

## Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending September 30, 2025

| ACCOUNT DESCRIPTION                                          | ANNUAL<br>ADOPTED<br>BUDGET | YEAR TO DATE<br>BUDGET | YEAR TO DATE<br>ACTUAL | VARIANCE (\$)<br>FAV(UNFAV) | YTD ACTUAL<br>AS A % OF<br>ADOPTED BUD |
|--------------------------------------------------------------|-----------------------------|------------------------|------------------------|-----------------------------|----------------------------------------|
| <b>REVENUES</b>                                              |                             |                        |                        |                             |                                        |
| Interest - Investments                                       | \$ -                        | \$ -                   | \$ 17,799              | \$ 17,799                   | 0.00%                                  |
| Special Assmnts- Tax Collector                               | 330,649                     | 330,649                | 330,629                | (20)                        | 99.99%                                 |
| Special Assmnts- Discounts                                   | (13,226)                    | (13,226)               | (12,567)               | 659                         | 95.02%                                 |
| Other Miscellaneous Revenues                                 | -                           | -                      | 100,000                | 100,000                     | 0.00%                                  |
| <b>TOTAL REVENUES</b>                                        | <b>317,423</b>              | <b>317,423</b>         | <b>435,861</b>         | <b>118,438</b>              | <b>137.31%</b>                         |
| <b>EXPENDITURES</b>                                          |                             |                        |                        |                             |                                        |
| <b>Administration</b>                                        |                             |                        |                        |                             |                                        |
| ProfServ-Administrative                                      | 2,100                       | 2,100                  | -                      | 2,100                       | 0.00%                                  |
| ProfServ-Legal Services                                      | 7,000                       | 7,000                  | 1,508                  | 5,492                       | 21.54%                                 |
| Deed Restrictions-Printing & Postage                         | 7,200                       | 7,200                  | 3,125                  | 4,075                       | 43.40%                                 |
| Misc-Assessment Collection Cost                              | 6,613                       | 6,613                  | 6,361                  | 252                         | 96.19%                                 |
| Office Supplies                                              | 3,000                       | 3,000                  | -                      | 3,000                       | 0.00%                                  |
| <b>Total Administration</b>                                  | <b>25,913</b>               | <b>25,913</b>          | <b>10,994</b>          | <b>14,919</b>               | <b>42.43%</b>                          |
| <b>Garbage/Solid Waste Services</b>                          |                             |                        |                        |                             |                                        |
| Utility - Refuse Removal                                     | 291,510                     | 291,510                | 291,483                | 27                          | 99.99%                                 |
| <b>Total Garbage/Solid Waste Services</b>                    | <b>291,510</b>              | <b>291,510</b>         | <b>291,483</b>         | <b>27</b>                   | <b>99.99%</b>                          |
| <b>TOTAL EXPENDITURES</b>                                    | <b>317,423</b>              | <b>317,423</b>         | <b>302,477</b>         | <b>14,946</b>               | <b>95.29%</b>                          |
| Excess (deficiency) of revenues<br>Over (under) expenditures | -                           | -                      | 133,384                | 133,384                     | 0.00%                                  |
| Net change in fund balance                                   | \$ -                        | \$ -                   | \$ 133,384             | \$ 133,384                  | 0.00%                                  |
| <b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>                 | <b>187,971</b>              | <b>187,971</b>         | <b>187,971</b>         |                             |                                        |
| <b>FUND BALANCE, ENDING</b>                                  | <b>\$ 187,971</b>           | <b>\$ 187,971</b>      | <b>\$ 321,355</b>      |                             |                                        |



# Meadow Pointe

Community Development District

## Non-Ad Valorem Special Assessments (Pasco County Tax Collector - Monthly Collection Distributions) For the Fiscal Year Ending September 30, 2025

|                          |                     |                               |                  |                       | ALLOCATION               |                                       |
|--------------------------|---------------------|-------------------------------|------------------|-----------------------|--------------------------|---------------------------------------|
| Date Received            | Net Amount Received | Discount / (Penalties) Amount | Collection Costs | Gross Amount Received | General Fund Assessments | Residential Services Fund Assessments |
| Assessments Levied       |                     |                               |                  | \$1,757,774           | \$ 1,427,125             | \$ 330,649                            |
| Allocation %             |                     |                               |                  | 100%                  | 81%                      | 19%                                   |
| 11/06/24                 | \$ 16,795           | \$ 891                        | \$ 343           | \$ 18,029             | \$ 14,638                | \$ 3,391                              |
| 11/14/24                 | \$ 83,774           | \$ 3,562                      | \$ 1,710         | \$ 89,046             | \$ 72,296                | \$ 16,750                             |
| 11/21/24                 | \$ 56,671           | \$ 2,409                      | \$ 1,157         | \$ 60,237             | \$ 48,906                | \$ 11,331                             |
| 11/27/24                 | \$ 98,802           | \$ 4,189                      | \$ 2,016         | \$ 105,007            | \$ 85,255                | \$ 19,753                             |
| 12/09/24                 | \$ 1,171,397        | \$ 49,804                     | \$ 23,906        | \$ 1,245,108          | \$ 1,010,895             | \$ 234,213                            |
| 12/16/24                 | \$ 103,269          | \$ 4,299                      | \$ 2,108         | \$ 109,676            | \$ 89,045                | \$ 20,631                             |
| 01/08/25                 | \$ 38,971           | \$ 1,232                      | \$ 795           | \$ 40,999             | \$ 33,287                | \$ 7,712                              |
| 02/12/25                 | \$ 14,901           | \$ 297                        | \$ 304           | \$ 15,502             | \$ 12,586                | \$ 2,916                              |
| 03/11/25                 | \$ 11,858           | \$ 122                        | \$ 242           | \$ 12,222             | \$ 9,923                 | \$ 2,299                              |
| 04/09/25                 | \$ 34,752           | \$ -                          | \$ 709           | \$ 35,461             | \$ 28,791                | \$ 6,671                              |
| 05/13/25                 | \$ 7,931            | \$ -                          | \$ 162           | \$ 8,093              | \$ 6,570                 | \$ 1,522                              |
| 06/11/25                 | \$ 7,127            | \$ -                          | \$ 145           | \$ 7,272              | \$ 5,904                 | \$ 1,368                              |
| 06/16/25                 | \$ 10,795           | \$ -                          | \$ 220           | \$ 11,015             | \$ 8,943                 | \$ 2,072                              |
| <b>TOTAL</b>             | <b>\$ 1,657,043</b> | <b>\$ 66,806</b>              | <b>\$ 33,817</b> | <b>\$ 1,757,666</b>   | <b>\$ 1,427,038</b>      | <b>\$ 330,629</b>                     |
| % COLLECTED              |                     |                               |                  | 99.99%                | 99.99%                   | 99.99%                                |
| <b>TOTAL OUTSTANDING</b> |                     |                               |                  | <b>\$ 108</b>         | <b>\$ 87</b>             | <b>\$ 20</b>                          |

## Meadow Pointe

Community Development District

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### Cash and Investment Report September 30, 2025

| <u>ACCOUNT NAME</u>          | <u>BANK NAME</u> | <u>YIELD</u> | <u>MATURITY</u> | <u>BALANCE</u>      |
|------------------------------|------------------|--------------|-----------------|---------------------|
| <b>GENERAL FUND</b>          |                  |              |                 |                     |
| Checking Account - Operating | SouthState       | 0.00%        | n/a             | 45,444              |
| Checking Account - Operating | Valley National  | 4.33%        | n/a             | 533,752             |
| Checking Account - Operating | Regions          | 0.00%        | n/a             | 67,521              |
|                              | <b>Subtotal</b>  |              |                 | <u>646,716</u>      |
| Petty Cash                   |                  | 0.00%        | n/a             | 300                 |
| Money Market Account         | Bank United      | 4.07%        | n/a             | 1,366,171           |
|                              | <b>Subtotal</b>  |              |                 | <u>1,366,171</u>    |
|                              | <b>Total</b>     |              |                 | <u>\$ 2,013,188</u> |

## Meadow Pointe

Community Development District

### Cash Receipts Schedule September 30, 2025

| <u>Date</u>  | <u>Source</u>                                 | <u>Amount</u>    | <u>Misc. Income</u> | <u>Other</u>     | <u>Description</u>                  |
|--------------|-----------------------------------------------|------------------|---------------------|------------------|-------------------------------------|
| 10/17/24     | Rental Cancellation Refund / Invoice Credit   | (137)            | (137)               |                  |                                     |
| 11/06/24     | Tax Collector                                 | 14,638           |                     | 14,638           | See assessment collection worksheet |
| 11/14/24     | Tax Collector                                 | 72,296           |                     | 72,296           | See assessment collection worksheet |
| 11/15/24     | Rentals / Fobs / Property Deed Violation Fee  | 972              | 972                 |                  |                                     |
| 11/21/24     | Tax Collector                                 | 48,906           |                     | 48,906           | See assessment collection worksheet |
| 11/27/24     | Tax Collector                                 | 85,255           |                     | 85,255           | See assessment collection worksheet |
| 12/01/24     | Rental Cancellation Refund                    | (75)             | (75)                |                  |                                     |
| 12/04/24     | Charter Communication                         | 144,125          | 144,125             |                  |                                     |
| 12/09/24     | Tax Collector                                 | 1,010,895        |                     | 1,010,895        | See assessment collection worksheet |
| 12/16/24     | Tax Collector                                 | 89,045           |                     | 89,045           | See assessment collection worksheet |
| 01/08/25     | Rentals / Agreements / Fobs / Parking         | 2,384            | 2,384               |                  |                                     |
| 01/08/25     | Tax Collector                                 | 33,287           |                     | 33,287           | See assessment collection worksheet |
| 02/12/25     | Tax Collector                                 | 12,586           |                     | 12,586           | See assessment collection worksheet |
| 02/19/25     | Rentals / Agreements / Fobs / Vending Service | 1,585            | 1,585               |                  |                                     |
| 02/19/25     | Rental Cancellation Refund                    | (75)             | (75)                |                  |                                     |
| 03/11/25     | Tax Collector                                 | 9,923            |                     | 9,923            | See assessment collection worksheet |
| 03/18/25     | Rentals / Agreements / Fobs / Vending Service | 2,547            | 2,547               |                  |                                     |
| 04/09/25     | Tax Collector                                 | 28,791           |                     | 28,791           | See assessment collection worksheet |
| 04/18/25     | Rentals                                       | 500              | 500                 |                  |                                     |
| 04/22/25     | Rentals / Fobs / Vending Service              | 1,342            | 1,342               |                  |                                     |
| 05/13/25     | Tax Collector                                 | 6,570            |                     | 6,570            | See assessment collection worksheet |
| 05/16/25     | Rentals / Fobs / Parking                      | 1,113            | 1,113               |                  |                                     |
| 06/10/25     | Rentals / Fobs / Vending Service              | 1,329            | 1,329               |                  |                                     |
| 06/10/25     | Property Deed Violation Fee                   | 1,550            | 1,550               |                  |                                     |
| 06/11/25     | Tax Collector                                 | 5,904            |                     | 5,904            | See assessment collection worksheet |
| 06/16/25     | Tax Collector                                 | 8,943            |                     | 8,943            | See assessment collection worksheet |
| 07/08/25     | Rentals / Agreements / Fobs                   | 4,027            | 4,027               |                  |                                     |
| 07/29/25     | Rental Cancellation Refund                    | (50)             | (50)                |                  |                                     |
| 08/05/25     | Property Deed Violation Fee                   | 3,050            | 3,050               |                  |                                     |
| 08/05/25     | Rentals / Fobs                                | 1,330            | 1,330               |                  |                                     |
| 08/07/25     | Rental Cancellation Refund                    | (150)            | (150)               |                  |                                     |
| 09/08/25     | Rentals / Fobs                                | 1,592            | 1,592               |                  |                                     |
| <b>Total</b> |                                               | <b>1,593,996</b> | <b>166,958</b>      | <b>1,427,038</b> |                                     |



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

October 14, 2025

Meadow Pointe Community Development District  
Inframark LLC  
11555 Heron Bay Blvd, Suite 201  
Coral Springs, FL 33076

## **The Objective and Scope of the Audit of the Financial Statements**

You have requested that Berger, Toombs, Elam, Gaines & Frank CPAs PL ("we") audit Meadow Pointe Community Development District's, (the "District"), governmental activities and each major fund as of and for the year ending September 30, 2025, which collectively comprise the District's basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2025, and thereafter if mutually agreed upon by Meadow Pointe Community Development District and Berger, Toombs, Elam, Gaines & Frank.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America ("GAAS") and *Government Auditing Standards* issued by the Comptroller General of the United States ("GAS") will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls.

## **The Responsibilities of the Auditor**

We will conduct our audit in accordance with GAAS and GAS. Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS and GAS, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, based on an understanding of the entity and its environment, the applicable financial reporting framework, and the entity's system of internal control, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion;

Fort Pierce / Stuart



Meadow Pointe Community Development District  
October 14, 2025  
Page 2

2. Consider the entity's system of internal control in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit;
3. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation; and
4. Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for the reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of controls, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and GAS. Because the determination of waste or abuse is subjective, GAS does not require auditors to perform specific procedures to detect waste or abuse in financial statement audits.

We will also communicate to the Board (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential).

We will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants ("AICPA") and GAS.

### **The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework**

Management is responsible for:

1. Identifying and ensuring that the District complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;





Meadow Pointe Community Development District  
October 14, 2025  
Page 3

2. 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 District involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others.

Management is responsible for the required supplementary information ("RSI") which accounting principles generally accepted in the United States of America ("U.S. GAAP") require to be presented to supplement the basic financial statements.

The Board is responsible for informing us of its views about the risks of fraud, waste or abuse within the District, and its knowledge of any fraud, waste or abuse or suspected fraud, waste or abuse affecting the District.

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with U.S. GAAP;
2. To evaluate subsequent events through the date the financial statements are issued. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
3. For the design, implementation and maintenance of internal control relevant to the preparation of fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
4. For report distribution; and
5. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
  - b. Information relevant to the preparation and fair presentation of the financial statements, when needed, to allow for the completion of the audit in accordance with the proposed timeline;
  - c. Additional information that we may request from management for the purpose of the audit; and



Meadow Pointe Community Development District  
October 14, 2025  
Page 4

- d. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this Engagement Letter; and
2. That it believes 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.

## Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Supervisors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, or add an emphasis-of-matter paragraph or other-matter paragraph to our auditor's report.

If circumstances arise relating to the condition of the District's records, the availability of appropriate audit evidence or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting or misappropriation of assets which, in our professional judgement, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including, but not limited to, declining to express an opinion or issue a report, or withdrawing from the engagement.

In addition to our report on the District's financial statements, we will also issue the following reports:

1. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with GAS;
2. Auditor General Management Letter, if applicable; and
3. Report on Compliance with Section 218.415, Florida Statutes, if applicable.



Meadow Pointe Community Development District  
October 14, 2025  
Page 5

## **Records and Assistance**

During the course of our engagement, we may accumulate records containing data that should be reflected in the District's books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by District personnel, including the preparation of schedules and analyses of accounts, will be discussed and coordinated with a designated individual, serving on behalf of management. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

## **Non-audit Services**

In connection with our audit, you have requested us to perform the following non-audit services:

1. Assistance in drafting the District's financial statements in accordance with accounting principles generally accepted in the United States of America, based on information provided by the District. While we will assist in drafting the financial statements, management retains responsibility for the financial statements, including their fair presentation, the selection and application of accounting principles, the accuracy and completeness of the underlying financial information, and for reviewing, approving, and accepting the financial statements prior to their issuance. Management is also responsible for establishing and maintaining effective internal controls relevant to the financial reporting process.

GAS independence standards require that the auditor maintain independence so that opinions, findings, conclusions, judgments, and recommendations will be impartial and viewed as impartial by reasonable and informed third parties. Before we agree to provide a non-audit service to the District, we determine whether providing such a service would create a significant threat to our independence for GAS audit purposes, either by itself or in aggregate with other non-audit services provided. A critical component of our determination is consideration of management's ability to effectively oversee the non-audit services to be performed. The District has agreed to designate an individual, serving on behalf of management, who possesses suitable skill, knowledge, and experience, and who understands the non-audit services to be performed and described above sufficiently to oversee them. Accordingly, the management of the District agrees to the following:

1. The District will designate a qualified individual, serving in a management capacity, who possesses suitable skill, knowledge, and experience to oversee the services;
2. The designated individual will assume all management responsibilities for the subject matter and scope of the non-audit service described above;



Meadow Pointe Community Development District  
October 14, 2025  
Page 6

3. The District will evaluate the adequacy and results of the services performed; and
4. The District accepts responsibility for the results and ultimate use of the services.

GAS further requires that we establish an understanding with the District's management or those charged with governance of the objectives of the non-audit services, the services to be performed, the District's acceptance of its responsibilities, the auditor's responsibilities, and any limitations of the non-audit services. We believe this Engagement Letter documents that understanding.

### **Other Relevant Information**

In accordance with GAS, a copy of our most recent peer review report has been provided to you, for your information.

### **Fees and Costs**

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2025 will not exceed \$4,925 unless the scope of the engagement is changed, the assistance which the District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. Our fee and the timely completion of our work are based on anticipated cooperation from District personnel, timely responses to our inquiries, timely completion and delivery of client assistance requests, timely communication of all significant accounting and financial reporting matters, and the assumption that no unexpected circumstances will be encountered during the engagement. All other provisions of this letter will survive any fee adjustment.

### **Use and Ownership; Access to Audit Documentation**

The Audit Documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank. For the purposes of this Engagement Letter, the term "Audit Documentation" shall mean the confidential and proprietary records of Berger, Toombs, Elam, Gaines, & Frank's audit procedures performed, relevant audit evidence obtained, other audit-related workpapers, and conclusions reached. Audit Documentation shall not include custom-developed documents, data, reports, analyses, recommendations, and deliverables authored or prepared by Berger, Toombs, Elam, Gaines, & Frank for the District under this Engagement Letter, or any documents belonging to the District or furnished to Berger, Toombs, Elam, Gaines, & Frank by the District.



Meadow Pointe Community Development District  
 October 14, 2025  
 Page 7

Review of Audit Documentation by a successor auditor or as part of due diligence is subject to applicable Berger, Toombs, Elam, Gaines, & Frank policies, and will be agreed to, accounted for and billed separately. Any such access to our Audit Documentation is subject to a successor auditor signing an Access and Release Letter substantially in Berger, Toombs, Elam, Gaines, & Frank's form. Berger, Toombs, Elam, Gaines, & Frank reserves the right to decline a successor auditor's request to review our Audit Documentation.

In the event we are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for the District, the District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

### **Indemnification, Limitation of Liability, and Claim Resolution**

Because we will rely on the District and its management and Board of Supervisors to discharge the foregoing responsibilities, the District agrees to indemnify, holds harmless and releases Berger, Toombs, Elam, Gaines & Frank, its partners, directors, and employees from all third-party claims, liabilities, losses and costs arising in circumstances where there has been a knowing misrepresentation by a member of the District's management.

The District and Berger, Toombs, Elam, Gaines & Frank agree that no claim arising out of, from, or relating to the services rendered pursuant to this engagement letter shall be filed more than two years after the date of the audit report issued by Berger, Toombs, Elam, Gaines & Frank or the date of this engagement letter if no report has been issued. To the fullest extent permitted by Florida law, our firm shall not be liable for any loss of profits, business interruption, or other consequential, incidental, or punitive damages. In all circumstances, the total liability for any claim arising from this engagement will not exceed the total amount of the fees paid by the District to Berger, Toombs, Elam, Gaines & Frank under this engagement letter. Notwithstanding the foregoing, nothing in this limitation of liability provision shall, or shall be interpreted or construed to, relieve the District of its payment obligations to Berger, Toombs, Elam, Gaines & Frank under this Engagement Letter.

### **Confidentiality**

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of the District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. The District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of the District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.





Meadow Pointe Community Development District  
October 14, 2025  
Page 8

### **Retention of Records**

We will return to you all original records you provide to us in connection with this engagement. Further, in addition to providing you with those deliverables set forth in this Engagement Letter, upon request, we will provide you with a copy of any records we prepare or accumulate in connection with such deliverables which are not otherwise reflected in your books and records without which your books and records would be incomplete. You have the sole responsibility for retaining and maintaining in your possession or custody all of your financial and non-financial records related to this engagement. We will not host, and will not accept responsibility to host, any of your records. We, however, may maintain a copy of any records of yours necessary for us to comply with applicable law and/or professional standards or to exercise our rights under this Engagement Letter. Any such records retained by us will be destroyed in accordance with our record retention policies.

### **Termination**

Either party hereto may terminate this Engagement Letter for any reason upon fifteen (15) days' prior written notice to the other party. In the event the District terminates this engagement, the District will pay us for all services rendered, expenses incurred, and noncancelable commitments made by us on the District's behalf through the effective date of termination.

Either party may terminate this Engagement Letter upon written notice if: (i) circumstances arise that in its judgment cause its continued performance to result in a violation of law, a regulatory requirement, applicable professional or ethical standards, or in the case of Berger, Toombs, Elam, Gaines, & Frank, our client acceptance or retention standards; or (ii) if the other party is placed on a Sanctioned List, or if any director or executive of, or other person closely associated with such other party or its affiliate, is placed on a Sanctioned List.

Neither Berger, Toombs, Elam, Gaines & Frank nor the District shall be responsible for any delay or failure in its performance resulting from acts beyond our reasonable control or unforeseen or unexpected circumstances, such as, but not limited to, acts of God, government or war, riots or strikes, disasters, fires, floods, epidemics, pandemics, or outbreaks of communicable disease, cyberattacks, and internet or other system or network outages. At the District's option, the District may terminate this Engagement Letter where our services are delayed more than 120 days; however, the District is not excused from paying us for all amounts owed for services rendered and deliverables provided prior to the termination of this Engagement Letter.

The parties agree that those provisions of this Engagement Letter which, by their context, are intended to survive, including, but not limited to, payment, limitations on liability, claim resolution, use and ownership, and confidentiality obligations, shall survive the termination of this Engagement Letter.



Meadow Pointe Community Development District  
October 14, 2025  
Page 9

## **Miscellaneous**

We may mention your name and provide a general description of the engagement in our client lists and marketing materials.

Each party hereto affirms it has not been placed on a Sanctioned List (as defined below) and will promptly notify the other party upon becoming aware that it has been placed on a Sanctioned List at any time throughout the duration of this Engagement Letter. The District shall not, and shall not permit third parties to, access or use any of the deliverables provided for hereunder, or Third-Party Products provided hereunder, in violation of any applicable sanctions laws or regulations, including, but not limited to, accessing or using the deliverables provided for hereunder or any Third-Party Products from any territory under embargo by the United States. The District shall not knowingly cause Berger, Toombs, Elam, Gaines & Frank to violate any sanctions applicable to Berger, Toombs, Elam, Gaines & Frank. As used herein "Sanctioned List" means any sanctioned person or entity lists promulgated by the Office of Foreign Assets Control of the U.S. Department of the Treasury and the U.S. State Department.

Any term of this Engagement Letter that would be prohibited by or impair our independence under applicable law or regulation shall not apply, to the extent necessary only to avoid such prohibition or impairment.

## **Governing Law**

This Engagement Letter, including, without limitation, its validity, interpretation, construction, and enforceability, and any dispute, litigation, suit, action, claim, or other legal proceeding arising out of, from, or relating in any way to this Engagement Letter, any provisions herein, a report issued or the services provided hereunder, will be governed and construed in accordance with the laws of the State of Florida, without regard to its conflict of law principles, and applicable U.S. federal law.

## **Entire Agreement**

This Engagement Letter constitutes the entire agreement between Berger, Toombs, Elam, Gaines & Frank and the District, and supersedes all prior agreements, understandings, and proposals, whether oral or written, relating to the subject matter of this Engagement Letter including any separate nondisclosure agreement executed between the parties.

If any term or provision of this Engagement Letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

This Engagement Letter may be amended or modified only by a written instrument executed by both parties.



Berger, Toombs, Elam,  
Gaines & Frank  
Certified Public Accountants PL

Meadow Pointe Community Development District  
October 14, 2025  
Page 10

### Electronic Signatures and Counterparts

This Engagement Letter may be executed in one or more counterparts, each of which will be deemed to be an original, but all of which taken together will constitute one and the same instrument. Each party agrees that any electronic signature of a party to this Engagement Letter or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid and have the same force and effect as a manual signature.

### Acknowledgement and Acceptance

Each party acknowledges that it has read and agrees to all of the terms contained herein. Each party and its signatory below represent that said signatory is a duly authorized representative of such party and has the requisite power and authority to bind such party to the undertakings and obligations contained herein.

Please sign and return this letter to indicate your acknowledgment of, and agreement with, the terms of this Engagement Letter.

Sincerely,

*Berger Toombs Elam  
Gaines & Frank*

BERGER, TOOMBS, ELAM, GAINES & FRANK  
CERTIFIED PUBLIC ACCOUNTANTS PL

Melissa Marlin, CPA

Confirmed on behalf of the addressee:

Signed by:  
Sign: *Kristee Cole*  
60455834A236429...  
Title: Kristee Cole  
Date: 10/31/2025

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,  
ELAM, GAINES AND FRANK AND MEADOW POINTE COMMUNITY  
DEVELOPMENT DISTRICT  
(DATED OCTOBER 14, 2025)**

**Public Records.** Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

**IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:**

**INFRAMARK**

**11555 HERON BAY BLVD, SUITE 201**

**CORAL SPRINGS, FL 33076**

**TELEPHONE: 954-603-0033**

**EMAIL: \_\_\_\_\_**

**E-VERIFY REQUIREMENTS.** Auditor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, beginning January 1, 2021, to the extent required by Florida Statute, Auditor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Auditor has knowingly violated Section 448.091, Florida Statutes.

If the Auditor anticipates entering into agreements with a subcontractor for the Work, Auditor will not enter into the subcontractor agreement without first receiving an affidavit from the subcontractor regarding compliance with Section 448.095, *Florida Statutes*, and stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Auditor shall maintain a copy of such affidavit for the duration of the agreement and provide a copy to the District upon request.

In the event that the District has a good faith belief that a subcontractor has knowingly violated Section 448.095, *Florida Statutes*, but the Auditor has otherwise complied with its obligations hereunder, the District shall promptly notify the Auditor. The Auditor agrees to immediately terminate the agreement with the subcontractor upon notice from the District. Further, absent such notification from the District, the Auditor or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated s. 448.09(1), Florida Statutes, shall promptly terminate its agreement with such person or entity.

By entering into this Agreement, the Auditor represents that no public employer has terminated a contract with the Auditor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

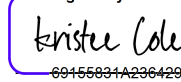
**Auditor: Melissa Marlin**

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

**Title: Director**

**Date: October 14, 2025**

**District: Meadow Pointe CDD**

**By:**  \_\_\_\_\_  
Signed by: 69155831A236420...

**Title:** Kristee Cole

**Date:** 10/31/2025