Rizzetta & Company

Connerton East
Community Development District

Board of Supervisors' Meeting

August 11, 2026

District Office:
5844 Old Pasco Road Suite 100
Wesley Chapel, FL 33544
813.533.2950

Connertoneastcdd.org

CONNERTON EAST
COMMUNITY DEVELOPMENT DISTRICT

Hilton Garden Inn Tampa Suncoast Parkway located at 2155 Northpointe Parkway, Lutz, FL 33558

www.connertoneastcdd.org

District Board of Supervisors

	Kelly Evans	Chair
	Lori Campagna	Vice Chair
	Bradley Gilley	Assistant Secretary
	Jacob Walsh	Assistant Secretary
	Momo Bautista	Assistant Secretary
District Manager	Jayna Cooper	Rizzetta & Company, Inc.
District Counsel	John Vericker	Straley, Robin & Vericker
District Engineer	Brian Surak	Clearview Land Design

All Cellular phones and pagers must be turned off while in the meeting room.

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (813) 933-5571. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based.

CONNERTON EAST COMMUNITY DEVELOPMENT DISTRICT

District Office – Wesley Chapel, Florida (813) 994-1001
Mailing Address – 3434 Colwell Avenue Suite 200, Tampa, Florida 33614
Connertoneastcdd.org

August 4, 2026

Board of Supervisors
Connerton East Community
Development District

FINAL AGENDA

Dear Board Members:

The regular Meeting of the Board of Supervisors of the Connerton East Community Development District will be held on Tuesday, August 11, 2026 at 9:00 a.m., at the Hilton Garden Inn Tampa Suncoast Parkway 2155 Northpointe Parkway Lutz, FL 33558. The following is the agenda for the meeting:

BOS MEETING:

1. CALL TO ORDER

2. AUDIENCE COMMENTS ON AGENDA ITEMS

3. BUSINESS ADMINISTRATION

A. Consideration of Regular Board of Supervisors Meeting Minutes for July 14, 2026 ....Tab 1

B. Ratification of Operation & Maintenance Expenditures for June 2026 ....Tab 2

4. BUSINESS ITEMS

A. Ratification of Fiscal Year 24-25 Final Audit.....Tab 3

B. Ratification of Finn Outdoor Proposal for Erosion Restoration .....Tab 4

C. Ratification of the Irrigation Proposals for Centralus.....Tab 5

D. Consideration of First Addendum to the Contract for Professional District Services with Rizzetta & Company, Inc .....Tab 6

E. Consideration of Fiscal Year 25-26 Goals and Objectives ....Tab 7

5. STAFF REPORTS

A. District Counsel
B. District Engineer
C. Monthly Lighting Report.....Tab 8
D. Aquatic Report.....Tab 9
E. Community Asset Management Report.....Tab 10
   i. Contractor Response to Community Asset Management Report
F. District Manager Report.....Tab 11
   i. Presentation of 2nd Quarter Website Audit Report..Tab 12

6. SUPERVISOR REQUESTS

7. ADJOURNMENT

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (813) 994-1001.

Sincerely,

Jayna Cooper

Jayna Cooper
District Manager

Tab 1

MINUTES OF MEETING

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

CONNERTON EAST
COMMUNITY DEVELOPMENT DISTRICT

The regular Meeting of the Board of Supervisors of Connerton East Community Development District was held on **Tuesday, July 14, 2026, at 9:00 a.m.** at the Hilton Garden Inn Tampa Suncoast Parkway 2155 Northpointe Lutz, FL 33558.

Present and constituting a quorum:

Kelly Evans	**Chairman**
Lori Campagna	**Vice-Chairman**
Bradley Gilley	**Assistant Secretary**
Jake Walsh	**Assistant Secretary**
Momo Bautista	**Assistant Secretary**

Also present were:

Scott Brizendine	**District Manager, Rizzetta & Company, Inc.**
Jayna Cooper	**District Manager, Rizzetta & Company, Inc.**
John Vericker	**District Counsel, Straley, Robin Vericker**
Kathryn Hopkinson	**District Counsel, Straley, Robin Vericker**
Brian Surak	**District Engineer, Clearview Land Design** *(via phone)*
John Toborg	**LIS, Rizzetta & Company, Inc.**
Chris Wallen	**Representative, Steadfast**
Kevin Hiller	**Representative, Steadfast**
Joe Hodge	**Representatives, Steadfast**
Audience	**None**

FIRST ORDER OF BUSINESS **Call to Order**

Mr. Brizendine called the meeting to order at 9:00 a.m. confirming a quorum for the meeting.

SECOND ORDER OF BUSINESS **Audience Comments on Agenda Items**

No audience members were present.

DRAFT

THIRD ORDER OF BUSINESS **Consideration of Regular Board of Supervisors Meeting Minutes for June 9, 2026**

> On a Motion by Mr. Gilley, seconded by Ms. Evans, with all in favor, the Board of Supervisors approved minutes of the regular Board of Supervisors meeting on June 9, 2026, for the Connerton East Community Development District.

FOURTH ORDER OF BUSINESS **Ratification of Operation & Maintenance Expenditures for May 2026**

> On a Motion by Ms. Evans, seconded by Mr. Walsh, with all in favor, the Board of Supervisors ratified the operation and maintenance expenditures for May 2026 ($34,307.11), for the Connerton East Community Development District.

FIFTH ORDER OF BUSINESS **Public Hearing on Fiscal Year 2026-2027 Final Budget**

> On a Motion by Ms. Evans, seconded by Ms. Bautista, with all in favor, the Board of Supervisors opened the public hearing, for Connerton East Community Development District.

No public comments.

> On a Motion by Ms. Evans, seconded by Mr. Walsh, with all in favor, the Board of Supervisors closed the public hearing, for Connerton East Community Development District.

i. Consideration of Resolution 2026-10; Adopting Fiscal Year 2026-2027 Final Budget

> On a Motion by Ms. Evans, seconded by Ms. Bautista, with all in favor, the Board of Supervisors approved Resolution 2026-10; Adopting Fiscal Year 2026-2027 Final Budget totaling $4,564,035.82 (GF- $2,075,182, DF- $2,488,853.82), for the Connerton East Community Development District.

SIXTH ORDER OF BUSINESS **Consideration of Resolution 2026-11; Levying O&M Assessments for Fiscal Year 2026-2027**

> On a Motion by Ms. Campagna, seconded by Ms. Evans, with all in favor, the Board of Supervisors approved Resolution 2026-11; Levying O&M Assessments for Fiscal Year 2026-2027, for the Connerton East Community Development District.

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SEVENTH ORDER OF BUSINESS **Consideration of Resolution 2026-12; Setting Fiscal Year 2026-2027 Meeting Schedule**

> On a Motion by Ms. Campagna, seconded by Ms. Bautista, with all in favor, the Board of Supervisors approved Resolution 2026-12; Setting Fiscal Year 2026-2027 Meeting Schedule, for the Connerton East Community Development District.

EIGHTH ORDER OF BUSINESS **Consideration of Resolution 2026-13; Designating Officers of the District**

> On a Motion by Ms. Campagna, seconded by Ms. Bautista, with all in favor, the Board of Supervisors adopted Resolution 2026-13; Designating Officers of the District and adding Ms. Cooper as an Assistant Secretary, for the Connerton East Community Development District.

NINTH ORDER OF BUSINESS **Ratification of Easement Encroachment Agreement – 22869 Berry Patch**

Ms. Hopkinson reviewed with the Board and stated they have 10' remaining for access.

> On a Motion by Ms. Evans, seconded by Mr. Walsh, with all in favor, the Board of Supervisors ratified the Easement Encroachment Agreement for 22869 Berry Patch, for Connerton East Community Development District.

TENTH ORDER OF BUSINESS **STAFF REPORTS**

A. District Counsel
No report.

B. District Engineer
No report. Mr. Surak stated the maintenance exhibit is finished. Mr. Toborg stated there are a couple of small slices that needed corrected and that he would get with Mr. Surak outside of the meeting to make the final corrections

C. Monthly Lighting Report
The Board reviewed the June 29, 2026 inspection report. Five (5) streetlights are out, one has been reported three (3) times. Bellflower monument is not working, and Bellflower mail kiosk light is not working, will need to hire an electrician. The Board requested that going forward WREC poles and solar poles should be broken out on the report.

D. Aquatic Report

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The Board reviewed the report. There were no questions or concerns at this time.

E. Community Asset Report

Mr. Toborg presented this report to the Board.

i. Presentation of Steadfast Contractor Response Report

Mr. Hiller stated sod replacement will be starting soon, and they have better irrigation pressure now. Reclaimed irrigation can run from 12:00 am to 8:00 am now for the new sod, per approval from Pasco County. Mr. Hiller also stated the chinch bugs are active because of the dry conditions.

ii. Consideration of Steadfast Proposal for 3 Sabal Palms

> On a Motion by Ms. Evans, seconded by Mr. Walsh, with all in favor, the Board of Supervisors approved the Steadfast proposal for 3 Sabal Palms in the amount of $2,550.00, for Connerton East Community Development District.

F. District Manager

The next meeting will be on August 11, 2026, at 9:00 a.m. at the Hilton Garden Inn Tampa Suncoast Parkway 2155 Northpointe Parkway Lutz, Florida 33558.

ELEVENTH ORDER OF BUSINESS **Supervisor Requests**

Ms. Evans welcomed Ms. Cooper to the team.

TWELFTH ORDER OF BUSINESS **Adjournment**

> On a motion from Ms. Evans, seconded by Ms. Bautista, the Board adjourned the meeting at 9:26 a.m. for the Connerton East Community Development District.

Assistant Secretary/Secretary

Chairman / Vice-Chairman

DRAFT

Tab 2

CONNERTON EAST COMMUNITY DEVELOPMENT DISTRICT

District Office · Wesley Chapel, Florida · (904) 436-6270
Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614

Operation and Maintenance Expenditures
June 2026
For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from June 1, 2026 through June 30, 2026. This does not include expenditures previously approved by the Board.

The total items being presented: **$171,782.83**

Approval of Expenditures:

_____

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Connerton East Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check #	Invoice Number	Invoice Description	Invoice Amount
Berger, Toombs, Elam, Gaines & Frank CPA	100679	376844	Audit Services FYE 24/25	$ 5,900.00
Clearview Land Design, P.L.	100675	26-31300	Engineering Services 05/26	$ 1,675.60
Cooper Pools Inc.	100676	2026-1420	Fountain Maintenance 05/26	$ 262.50
Cooper Pools Inc.	100681	2026-1480	Fountain Maintenance 06/26	$ 250.00
Gig Fiber, LLC	100665	6792	Pole Replacement Pole # PAS-3164 04/26	$ 1,475.00
Gig Fiber, LLC	100665	6826	Solar Equipment Lease 05/26	$ 6,050.00
Gig Fiber, LLC	100665	6827	Solar Equipment Lease 05/26	$ 2,811.12
Gig Fiber, LLC	100665	6828	Solar Equipment Lease 05/26	$ 3,650.00
Gig Fiber, LLC	100665	6829	Solar Equipment Lease 05/26	$ 2,598.96
Gig Fiber, LLC	100665	6830	Solar Equipment Lease 05/26	$ 3,553.68
Gig Fiber, LLC	100665	7029	Pole Replacement 05/25	$ 8,125.00

Connerton East Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check #	Invoice Number	Invoice Description	Invoice Amount
Gig Fiber, LLC	100682	7095	Solar Equipment Lease 06/26	$ 2,598.96
Gig Fiber, LLC	100682	7096	Solar Equipment Lease 06/26	$ 6,417.84
Gig Fiber, LLC	100682	7097	Solar Equipment Lease 06/26	$ 2,811.12
Gig Fiber, LLC	100682	7098	Solar Equipment Lease 06/26	$ 3,871.92
Gig Fiber, LLC	100682	7099	Solar Equipment Lease 06/26	$ 3,553.68
Gig Fiber, LLC	100682	7309	Solar Equipment Lease 06/26	$ 4,200.00
Jayman Enterprises, LLC	100666	4565	Purchase and install to replace 4 damaged dog station 05/	$ 700.00
Jayman Enterprises, LLC	100677	4567	Purchase and Install stop sign 05/26	$ 350.00
Jayman Enterprises, LLC	100683	4576	Dog Park Maintenance 06/26	$ 2,350.00
Jayman Enterprises, LLC	100683	4597	Light Inspection maintenance report and monitoring 06/26	$ 1,500.00
Jessica Mesa	100674	052726	Reimburse for Car towing 05/27/26	$ 363.00

Connerton East Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check #	Invoice Number	Invoice Description	Invoice Amount
Kelly Evans	50013	KE051226	Board of Supervisors Meeting 05/12/26	$ 184.70
Kelly Evans	50018	KE060926	Board of Supervisors Meeting 06/09/26	$ 184.70
Lennar Homes, LLC	100671	052926	Reimburse developer for Off roll overpayment 05/26	$ 6,299.60
Lori Campagna	50012	LC051226	Board of Supervisors Meeting 05/12/26	$ 184.70
Pasco County Utilities	20260624-1	24582410	22020 Nebula Way Reclaim D 05/26	$ 297.95
Pasco County Utilities	20260624-1	24582411	22416 Pleasant Morning Dr Reclaim A 05/26	$ 215.13
Pasco County Utilities	20260624-1	24582412	21989 Connerton Boulevard Reclaim 05/26	$ 262.60
Pasco County Utilities	20260624-1	24582413	8363 Flying Fish Ct Reclaim B 05/26	$ 17.17
Pasco County Utilities	20260624-1	24583102	22629 Pleasant Plains Parkway 05/26	$ 234.32
Pasco County Utilities	20260624-1	24583199	22228 Tucana Way Reclaim C 05/26	$ 14.14
Pinnacle Holdings - XIV, LLC	100678	062226Pinnacle Holdings	7/14/2026 BOS Meeting 06/26	$ 203.33

Connerton East Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check #	Invoice Number	Invoice Description	Invoice Amount
Rizzetta & Company, Inc.	100670	INV0000109958	District Management Services 06/26	$ 5,786.91
Sitex Aquatics, LLC	100667	11061-b	Monthly Lake Management 05/26	$ 5,319.95
Sitex Aquatics, LLC	100684	11182-b	Monthly Lake Management,06/26	$ 7,524.95
Steadfast Contractors Alliance, LLC	100668	SA-23133	Water Truck for Newl Laid Sod 05/26	$ 10,000.00
Steadfast Contractors Alliance, LLC	100668	SA-23388	Irrigation repairs 04/26	$ 48.92
Steadfast Contractors Alliance, LLC	100680	SA-24217	Irrigation repairs 05/26	$ 213.40
Steadfast Contractors Alliance, LLC	100680	SA-24218	Irrigation Repairs 05/26	$ 190.00
Steadfast Contractors Alliance, LLC	100680	SA-24219	Irrigation repairs 05/26	$ 120.50
Steadfast Contractors Alliance, LLC	100680	SA-24220	Irrigation Repairs 05/26	$ 130.50
Steadfast Maintenance	100669	SA-22724	Landscape Maintenance 05/26	$ 52,542.10
Straley Robin Vericker	100673	28541	Legal Services 05/26	$ 5,789.56

Connerton East Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check #	Invoice Number	Invoice Description	Invoice Amount
U.S. Bank	100672	8197988	Trustee Fees 05/01/2026 -04/30/2027 05/26	$ 4,687.13
Withlacoochee River Electric Cooperative, Inc.	20260622-1	2221915-060426	10129 CAMPANULA CT 05/26	$ 5,145.32
Withlacoochee River Electric Cooperative, Inc.	20260622-1	2243217-060426	9639 Flourish Drive 05/26	$ 44.37
Withlacoochee River Electric Cooperative, Inc.	20260622-1	2259463-060426	21561 Violet Periwinkle Drive 05/26	$ 40.72
Withlacoochee River Electric Cooperative, Inc.	20260622-1	2262941-060426	8658 Little Bluestem Drive 05/26	$ 44.04
Withlacoochee River Electric Cooperative, Inc.	20260622-1	2262944-060426	9033 Little Bluestem Drive 05/26	$ 47.03
Withlacoochee River Electric Cooperative, Inc.	20260622-1	2262945-060426	9129 Little Bluestem Drive 05/26	$ 40.72
Withlacoochee River Electric Cooperative, Inc.	20260622-1	2262949-060426	22024 Storybook Cabin Way 05/26	$ 40.16
Withlacoochee River Electric Cooperative, Inc.	20260622-1	2286030-060426	10884 Flourish Drive 05/26	$ 41.60
Withlacoochee River Electric Cooperative, Inc.	20260622-1	2354657-060426	9138 Gallantree Place 05/26	$ 43.35
Withlacoochee River Electric Cooperative, Inc.	20260622-1	2360062-060426	22979 Pondered Day Lane 05/26	$ 52.44

Connerton East Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check #	Invoice Number	Invoice Description	Invoice Amount
Withlacoochee River Electric Cooperative, Inc.	20260622-1	2360063-060426	9188 RUNAWAY BREEZE DR 05/26	$ 57.57
Withlacoochee River Electric Cooperative, Inc.	20260622-1	2360066-060426	9338 RAISED TULIP LN 05/26	$ 78.61
Withlacoochee River Electric Cooperative, Inc.	20260622-1	2384097-060426	22621 Pleasant Plains Pkwy 05/26	$ 44.78
Withlacoochee River Electric Cooperative, Inc.	20260622-1	2384099-060426	22146 Pleasant Morning Drive 05/26	$ 128.05
Withlacoochee River Electric Cooperative, Inc.	20260622-1	2384102-060426	22020 Nebula Way 05/26	$ 45.16
Withlacoochee River Electric Cooperative, Inc.	20260622-1	2384103-060426	8363 Flying Fish Ct 05/26	$ 43.59
Withlacoochee River Electric Cooperative, Inc.	20260622-1	2384110-060426	8778 Gallantree Place 05/26	$ 61.40
Withlacoochee River Electric Cooperative, Inc.	20260622-1	2385318-060426	22441 Rootstock Alley 05/26	$ 45.26
Withlacoochee River Electric Cooperative, Inc.	20260622-1	2396735-060426	10861 Flourish DR 06/26	$ 43.35
Withlacoochee River Electric Cooperative, Inc.	20260622-1	2396736-060426	23255 Connerton Blvd 05/26	$ 65.00

Connerton East Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check #	Invoice Number	Invoice Description	Invoice Amount
Withlacoochee River Electric Cooperative, Inc.	20260602-1	2407138-050626	10171 Autumn Shade Pl 05/26	$ 65.00
Withlacoochee River Electric Cooperative, Inc.	20260622-1	2407138-060426	10171 Autumn Shade Pl 06/26	$ 44.67
Report Total				**$ 171,782.83**

Tab 3

Connerton East Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2025

Connerton East Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2025

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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

REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
Connerton East Community Development District
Pasco County, Florida

Report on Audit of the Financial Statements

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

To the Board of Supervisors
Connerton East Community Development District

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

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis be presented to supplement the basic financial statements.

To the Board of Supervisors
Connerton East Community Development District

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board* who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated June 2, 2026 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts and grant agreements and other matters.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Berger Toombs Elam Gaines + Frank

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

June 2, 2026

Connerton East Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025

Management's discussion and analysis of Connerton East Community Development District's (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements comprise three components; 1) *Government-wide financial statements,* 2) *Fund financial statements,* and 3) *Notes to financial statements.* The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, physical environment, culture/recreation and debt service.

Fund financial statements present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund financial statements include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including capital assets, are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are also included. The **statement of activities** includes depreciation on all long-lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as special assessment bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, reconciliations are provided from the *fund financial statements* to the *government-wide financial statements.*

Notes to financial statements provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements.*

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2025.

- The District's total liabilities exceeded total assets by $(5,598,829), net position. Unrestricted net position was $(4,881,071), restricted net position was $(64,745), and net investment in capital assets was $(653,013).

- Governmental activities revenues totaled $2,161,038 while governmental activities expenses totaled $2,515,197.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

Net Position

	Governmental Activities	
	2025	**2024**
Current assets	$ 954,433	$ 753,474
Restricted assets	1,427,044	831,692
Capital assets	17,697,303	7,492,816
Total Assets	20,078,780	9,077,982
Current liabilities	968,916	607,262
Non-current liabilities	24,708,693	13,715,390
Total Liabilities	25,677,609	14,322,652
Net Position		
Net investment in capital assets	(653,013)	(245,237)
Restricted for debt service	(64,745)	(202,770)
Unrestricted	(4,881,071)	(4,796,663)
Total Net Position	$ (5,598,829)	$ (5,244,670)

The increase in current assets is primarily related to revenues exceeding expenditures at the fund level in the current year.

The increase in restricted assets is primarily the result of the issuance of long-term debt in the current year.

The increase in capital assets is related to the capital project activity in the current year.

The increase in current liabilities is primarily related to the increase in accrued interest as a result of the issuance of long-term debt in the current year.

The increase in non-current liabilities is related to the initiation of new operating leases and the issuance of long-term debt in the current year.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

Change In Net Position

	Governmental Activities	
	2025	**2024**
Revenues		
Charges for services	$ 2,054,823	$ 2,012,980
Investment income	106,215	48,329
Gain on lease termination	-	10,560
Total Revenues	2,161,038	2,071,869
Expenses		
General government	143,193	132,777
Physical environment	953,526	323,478
Culture/recreation	10,464	6,748
Interest and other charges	1,408,014	710,347
Total Expenses	2,515,197	1,173,350
Conveyance of capital assets	-	(5,556,132)
Change in Net Position	(354,159)	(4,657,613)
Net Position - Beginning of Year	(5,244,670)	(587,057)
Net Position - End of Year	$ (5,598,829)	$ (5,244,670)

The increase in physical environment is related to the increase in landscape maintenance in the current year.

The increase in interest and other charges is related to the issuance costs associated with long-term debt.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Asset Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2025 and 2024:

	Governmental Activities	
Description	**2025**	**2024**
Construction in progress	$ 8,148,690	$ 6,196,025
Improvements other than buildings	4,463,214	-
Infrastructure	2,503,952	-
Less: accumulated depreciation	(139,343)	-
Right-to-use leased infrastructure, net	2,720,790	1,296,791
Total Capital Assets	$ 17,697,303	$ 7,492,816

The capital asset activity for the year consisted of additions to construction in progress of $8,919,831, transfers of completed construction in progress to improvements other than buildings, $4,463,214, and infrastructure, $2,503,952, depreciation of $139,343, additions of right-to-use leased infrastructure of $1,541,563, and amortization of right-to-use leased infrastructure of $117,564.

General Fund Budgetary Highlights

Prior to the capital outlay associated with the initiation of the current year lease additions, the budgeted expenditures exceeded actual expenditures primarily due to less aquatic maintenance, and landscape – mulch expenditures than were anticipated. Lease-financed streetlight acquisitions were non-cash financing activities not originally budgeted.

The September 30, 2025 budget was not amended.

Debt Management

In February 2023, the District issued $12,915,000 Special Assessment Bonds, Series 2023. These bonds were issued to finance a portion of the cost of acquisition, construction, installation, and equipping of the Assessment Area One Project. The balance outstanding at September 30, 2025 was $12,485,000.

In April 2025, the District issued $9,975,000 Special Assessment Bonds, Series 2025. These bonds were issued to finance a portion of the cost of acquisition, construction, installation, and equipping of the Assessment Area Two Project. The balance outstanding at September 30, 2025 was $9,975,000.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

Connerton East Community Development District will continue to develop in 2026. The District issued new long-term debt during 2026 and anticipates beginning a new construction project. It is expected that revenues and expenses will increase in 2026 as the District continues to develop.

Request for Information

The financial report is designed to provide a general overview of Connerton East Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Connerton East Community Development District's Accounting Department at 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

Connerton East Community Development District
STATEMENT OF NET POSITION
September 30, 2025

	Governmental Activities
Assets	
Current Assets	
Cash	$ 766,055
Due from developer	600
Prepaid expenses	35,106
Deposits	152,672
Total Current Assets	954,433
Non-current Assets	
Restricted Assets	
Investments	1,427,044
Capital Assets, Not Being Depreciated	
Construction in progress	8,148,690
Capital Assets, Being Depreciated	
Improvements other than buildings	4,463,214
Infrastructure	2,503,952
Less: accumulated depreciation	(139,343)
Right-to-use leased infrastructure, net	2,720,790
Total Non-current assets	19,124,347
Total Assets	20,078,780
Liabilities	
Current Liabilities	
Accounts payable and accrued expenses	167,489
Accrued interest	346,361
Bonds payable	355,000
Leases payable	100,066
Total Current Liabilities	968,916
Non-current Liabilities	
Bonds payable, net	22,035,405
Leases payable	2,673,288
Total Non-current Liabilities	24,708,693
Total Liabilities	25,677,609
Net Position	
Net investment in capital assets	(653,013)
Restricted for debt service	(64,745)
Unrestricted	(4,881,071)
Total Net Position	$ (5,598,829)

See accompanying notes to financial statements.

Connerton East Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues Charges for Services	Net (Expenses) Revenues and Changes in Net Position Governmental Activities
Governmental Activities			
General government	$ (143,193)	$ 199,992	$ 56,799
Physical environment	(953,526)	972,941	19,415
Culture/recreation	(10,464)	14,615	4,151
Interest and other charges	(1,408,014)	867,275	(540,739)
Total Governmental Activities	$ (2,515,197)	$ 2,054,823	(460,374)
	General Revenues		
	Investment income		106,215
	Change in Net Position		(354,159)
	Net Position - Beginning of Year		(5,244,670)
	Net Position - End of Year		$ (5,598,829)

See accompanying notes to financial statements.

Connerton East Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2025

	General	Debt Service	Capital Projects	Total Governmental Funds
Assets				
Cash and cash equivalents	$ 766,055	$ -	$ -	$ 766,055
Due from developer	600	-	-	600
Prepaid expenses	35,106	-	-	35,106
Deposits	152,672	-	-	152,672
Restricted Assets				
Investments	-	1,182,465	244,579	1,427,044
Total Assets	$ 954,433	$ 1,182,465	$ 244,579	$ 2,381,477
Liabilities and Fund Balances				
Liabilities				
Accounts payable and accrued expenses	$ 167,489	$ -	$ -	$ 167,489
Fund Balances				
Nonspendable - prepaids/deposits	187,778	-	-	187,778
Restricted for debt service	-	1,182,465	-	1,182,465
Restricted for capital projects	-	-	244,579	244,579
Unassigned	599,166	-	-	599,166
Total Fund Balances	786,944	1,182,465	244,579	2,213,988
Total Liabilities and Fund Balances	$ 954,433	$ 1,182,465	$ 244,579	$ 2,381,477

See accompanying notes to financial statements.

Connerton East Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2025

Total Governmental Fund Balances	$ 2,213,988
Capital assets, construction in progress, $8,148,690, infrastructure, $2,503,952, improvements other than buildings, $4,463,214, net of accumulated depreciation, $(139,343), and right-to-use leased infrastructure, net, $2,720,790, used in governmental activities are not current financial resources, and therefore, are not reported at the fund level.	17,697,303
Long-term liabilities, including bonds payable, $(22,460,000), net of bond discount, net, $69,595, and leases payable, $(2,773,354), are not due and payable in the current period and therefore, are not reported at the fund level.	(25,163,759)
Accrued interest for long-term debt is not a current financial use, and therefore, is not reported at the fund level.	(346,361)
Net Position of Governmental Activities	$ (5,598,829)

See accompanying notes to financial statements.

Connerton East Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
For the Year Ended September 30, 2025

	General	Debt Service	Capital Projects	Total Governmental Funds
Revenues				
Special assessments	$ 1,187,548	$ 867,275	$ -	$ 2,054,823
Investment income	30,960	50,420	24,835	106,215
Total Revenues	1,218,508	917,695	24,835	2,161,038
Expenditures				
Current				
General government	143,193	-	-	143,193
Physical environment	696,619	-	-	696,619
Culture/recreation	10,464	-	-	10,464
Capital outlay	1,541,563	-	8,919,831	10,461,394
Debt service				
Principal	77,373	240,000	-	317,373
Interest	90,127	750,397	-	840,524
Other	-	-	411,950	411,950
Total Expenditures	2,559,339	990,397	9,331,781	12,881,517
Excess/(deficiency) of revenues over/(under) expenditures	(1,340,831)	(72,702)	(9,306,946)	(10,720,479)
Other financing sources/(uses)				
Initiation of lease	(1,541,563)	-	-	(1,541,563)
Issuance of long-term debt	-	(428,344)	(9,546,656)	(9,975,000)
Total other financing sources/(uses)	(1,541,563)	(428,344)	(9,546,656)	(11,516,563)
Net Change in Fund Balances	200,732	355,642	239,710	796,084
Fund Balances - Beginning of Year	586,212	826,823	4,869	1,417,904
Fund Balances - End of Year	$ 786,944	$ 1,182,465	$ 244,579	$ 2,213,988

See accompanying notes to financial statements.

Connerton East Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
For the Year Ended September 30, 2025

Net Change in Fund Balances - Total Governmental Funds	$	796,084
Governmental funds report capital outlays and right-to-use assets as expenditures. In the Statement of Activities, the cost of these assets is allocated over their estimated useful lives as amortization/depreciation. This is the amount that amortization, $(117,564), and depreciation, $(139,343), was exceeded by capital outlay, $10,461,394, in the current year.		10,204,487
The issuance of long-term debt is recognized as an other financing source at the fund level, but increases long-term liabilities at the government-wide level.		(9,975,000)
Proceeds from the initiation of leases are recognized as an other financing source at the fund level, but increase liabilities at the government-wide level.		(1,541,563)
Repayments of principal are expenditures at the fund level, but the repayments reduce long-term liabilities at the government-wide level.		317,373
Bond discount is amortized over the life of the bond at the government-wide level. This is the amount of the current year amortization.		(2,516)
Interest is accrued on outstanding bonds at the government-wide level, whereas, interest expenditures are reported when due at the fund level. This is the change in accrued interest in the current period.		(153,024)
Change in Net Position of Governmental Activities	$	(354,159)

See accompanying notes to financial statements.

Connerton East Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For the Year Ended September 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	$ 1,179,999	$ 1,179,999	$ 1,187,548	$ 7,549
Investment income	-	-	30,960	30,960
Total Revenues	1,179,999	1,179,999	1,218,508	38,509
Expenditures				
Current				
General government	136,244	136,244	143,193	(6,949)
Physical environment	946,765	946,765	696,619	250,146
Culture/recreation	96,990	96,990	10,464	86,526
Capital outlay	-	-	1,541,563	(1,541,563)
Debt Service				
Principal	-	-	77,373	(77,373)
Interest	-	-	90,127	(90,127)
Total Expenditures	1,179,999	1,179,999	2,559,339	(1,379,340)
Excess/(deficiency) of revenues over/(under) expenditures	-	-	(1,340,831)	(1,340,831)
Other financing sources/(uses)				
Initiation of lease	-	-	(1,541,563)	1,541,563
Net Change in Fund Balances	-	-	200,732	200,732
Fund Balances - Beginning of year	-	-	586,212	586,212
Fund Balances - End of Year	$ -	$ -	$ 786,944	$ 786,944

See accompanying notes to financial statements.

Connerton East Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

1. Reporting Entity

The District was established on August 25, 2021, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), by Pasco County Ordinance #21-18 as a Community Development District. In June 2025, the Board of County Commissioners of Pasco County, at the petition of the Board of Supervisors of the District, increased the District's boundaries by approximately 62 acres. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the Connerton East Community Development District. The District is governed by a five member Board of Supervisors who are elected on an at large basis by landowners of the District. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the Connerton East Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth by the Governmental Accounting Standards Board, the District has identified no component units.

2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the District's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

The District classifies fund balance in accordance with Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

Nonspendable Fund Balance – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Assigned Fund Balance – This classification consists of the Board of Supervisors' intent to be used for specific purposes but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company. Assignments are often temporary and normally the same formal action need not be taken to remove the assignment.

Unassigned Fund Balance – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Fund Balance Spending Hierarchy – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balances, as appropriate, then assigned and finally unassigned fund balances.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter, to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of "available spendable resources".

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

General Fund – The General Fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

Debt Service Fund – The Debt Service Fund accounts for debt service requirements to retire the special assessment bonds which were used to finance the construction of District infrastructure improvements. The bonds are secured by a first lien on and pledge of the Pledged Revenues.

Capital Projects Fund – The Capital Projects Fund accounts for the acquisition and construction of infrastructure improvements located within the boundaries of the District.

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as capital assets, and non-current governmental liabilities, such as special assessment bonds be reported in the governmental activities column in the government-wide Statement of Net Position.

4. Assets, Liabilities, and Net Position or Equity

a. Cash and Investments

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;

2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;

3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;

4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

a. Cash and Investments (Continued)

Cash equivalents include time deposits and all highly liquid debt instruments with original maturities of three months or less and held in a qualified public depository as defined by Section 280.02, Florida Statutes.

b. Net Position

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

c. Restricted Net Position

Certain net position of the District is classified as restricted on the statement of net position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted assets, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

d. Capital Assets

Capital assets, which include construction in progress, improvements other than buildings and infrastructure, are reported in the governmental activities column.

The District defines capital assets as assets with an initial, individual cost of $5,000 or more and an estimated useful life in excess of two years. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets is as follows:

Improvements other than buildings	25 years
Infrastructure	25 years

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

e. Budgets

Budgets are prepared and adopted after a public hearing for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. A formal budget is adopted for the general fund. As a result, deficits in the budget columns of the accompanying financial statements may occur.

f. Unamortized Bond Discount

Bond discount associated with the issuance of revenue bonds are amortized according to the straight-line method over the life of the bonds. For financial reporting, unamortized bond discount is netted with the applicable long-term debt.

g. Use of Estimates

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

h. Leases

The District determines if an arrangement is a lease at inception. Lessee arrangements for governmental funds are included as right-to-use lease assets and lease liabilities in the Statement of Net Position, however, these leases are not reflected in the fund financial statements since they are not payable from current available resources.

Payment for short-term leases with a lease term of twelve months or less are recognized as expenses as incurred. The District has a $25,000 threshold, for total lease payments, for leases subject to GASB 87. Short-term leases and leases under the threshold are not included as lease liabilities or right-to-use lease assets on the Statement of Net Position. The right-to-use assets are amortized on a straight-line basis over the terms of the related leases.

NOTE B – CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and cash equivalents.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk, however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2025, the District's bank balance was $767,661 and the carrying value was $766,055. Exposure to custodial credit risk was as follows: the District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by the Federal Deposit Insurance Corporation or collateralized under Chapter 280, Florida Statutes.

Investments

As of September 30, 2025, the District had the following investments and maturities:

Investment	Maturities	Fair Value
First American Treasury Obligations Fund	48 days*	$ 1,427,044

*Maturity is weighted average maturity

The District categorizes its fair value measurement within the fair value hierarchy established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most realizable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtained quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that uses the best information available under the circumstances which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investment listed above is a Level 1 asset.

Interest Rate Risk

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

NOTE B – CASH AND INVESTMENTS (CONTINUED)

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2025, the District's investments in First American Treasury Obligations Fund were rated AAAm by Standard & Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investments in First American Treasury Obligations Fund represent 100% of District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2025 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

NOTE C – CAPITAL ASSETS

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

	Balance October 1, 2024	Additions	Disposals	Balance September 30, 2025
Governmental activities:				
Capital assets, not being depreciated:				
Construction in progress	$ 6,196,025	$ 8,919,831	$ (6,967,166)	$ 8,148,690
Capital assets, being depreciated:				
Improvements other than buildings	-	4,463,214	-	4,463,214
Infrastructure	-	2,503,952	-	2,503,952
Accumulated depreciation	-	(139,343)	-	(139,343)
Total Capital Assets, Being Depreciated, Net	-	6,827,823	-	6,827,823
Governmental Activities Capital Assets	$ 6,196,025	$ 15,747,654	$ (6,967,166)	$ 14,976,513

Depreciation was charged to physical environment, $139,343.

NOTE D – SPECIAL ASSESSMENT REVENUES

Assessments are non-ad valorem assessments on benefitted property within the District. Operating and Maintenance Assessments are based upon the adopted budget and levied annually. Debt Service Assessments are levied when bonds are issued and collected annually for the term of the bond. The District may collect assessments directly or utilize the uniform method of collection (Chapter 197.3632, Florida Statutes). Directly collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the Debt Service Assessments on their property subject to various provisions in the bond documents.

NOTE D – SPECIAL ASSESSMENT REVENUES (CONTINUED)

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

NOTE E – LONG-TERM DEBT

The following is a summary of activity for long-term debt of the Governmental Activities for the period ended September 30, 2025:

Long-term debt at October 1, 2024	$ 12,725,000
Issuance of long-term debt	9,975,000
Principal payments	(240,000)
Long-term debt at September 30, 2025	$ 22,460,000
Less Bond Discount, net at September 30, 2025	(69,595)
Long-term debt at September 30, 2025, net	$ 22,390,405

Long-term debt is comprised of the following:

Special Assessment Bonds

$12,915,000 Series 2023 Bonds are due in annual principal installments beginning June 2024, maturing June 2053. Interest is due semi-annually on June 15 and December 15, beginning June 15, 2023, at variable rates of 4.250% to 5.375%. Current portion is $210,000.	$ 12,485,000
$9,975,000 Series 2025 Bonds are due in annual principal installments beginning June 2026, maturing June 2055. Interest is due semi-annually on June 15 and December 15, beginning June 15, 2025, at variable rates of 4.250% to 5.625%. Current portion is $145,000.	$ 9,975,000

NOTE E – LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2025 are as follows:

Year Ending September 30,	Principal	Interest	Total
2026	$ 355,000	$ 1,187,523	$ 1,542,523
2027	375,000	1,172,435	1,547,435
2028	385,000	1,156,498	1,541,498
2029	400,000	1,140,135	1,540,135
2030	420,000	1,123,135	1,543,135
2031-2035	2,450,000	5,293,701	7,743,701
2036-2040	3,165,000	4,593,168	7,758,168
2041-2045	4,150,000	3,649,652	7,799,652
2046-2050	5,430,000	2,393,859	7,823,859
2051-2055	5,330,000	777,420	6,107,420
Totals	$ 22,460,000	$ 22,487,526	$ 44,947,526

Summary of Significant Bond Resolution Terms and Covenants

Significant Bond Provisions

The Series 2023 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after June 15, 2033 at a redemption price equal to the principal amount of the Series 2023 Bonds to be redeemed, plus accrued interest to the date of redemption. The Series 2025 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after June 15, 2035 at a redemption price equal to the principal amount of the Series 2025 Bonds to be redeemed, plus accrued interest to the date of redemption. The Series 2023 and Series 2025 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Trust Indenture requires certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

NOTE E – LONG-TERM DEBT(CONTINUED)

Depository Funds

The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

1. Reserve Fund - The 2023 Reserve Account is funded from the proceeds of the Series 2023 Bonds in an amount equal to fifty percent of the maximum annual debt service with respect to the outstanding Series 2023 Bonds. The reserve requirement can be reduced to ten percent of the maximum annual debt service of the outstanding Series 2023 Bonds if certain release conditions are met as outlined in the trust indenture. The 2025 Reserve Account is funded from the proceeds of the Series 2025 Bonds in an amount equal to fifty percent of the maximum annual debt service with respect to the outstanding Series 2025 Bonds. The reserve requirement can be reduced to ten percent of the maximum annual debt service of the outstanding Series 2025 Bonds if certain release conditions are met as outlined in the trust indenture. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

	Reserve Balance	Reserve Requirement
Special Assessment Bonds, Series 2023	$ 459,772	$ 430,716
Special Assessment Bonds, Series 2025	$ 345,709	$ 340,643

NOTE F – LEASES

The District, as lessee, entered into multiple agreements to lease certain streetlights. The agreements qualify as leases under GASB 87 and, therefore, have been recorded at the present value of future minimum lease payments as of the date of their inception. In addition, in accordance with the implementation of GASB 87, the District has recorded right-to-use assets for leased streetlights.

The first agreement was executed in November 2021 to lease certain streetlights and requires 240 monthly payments of $2,750. The lease liability was measured at a discount rate of 4.25%, which is the District's incremental borrowing rate. During the fiscal year ended September 30, 2024, the lease was partially terminated and the number of leased streetlights was reduced from 55 to 49, decreasing the monthly payment from $2,750 to $2,450 per month. As a result of the lease, the District reported a right-to-use asset with a net book value of $337,247 at September 30, 2025.

The second agreement was executed in October 2023 to lease certain streetlights and requires 240 monthly payments of $2,650. The lease liability was measured at a discount rate of 4.25%, which is the District's incremental borrowing rate. The lease maintains 53 lights. As a result of the lease, the District reported a right-to-use asset with a net book value of $390,052 at September 30, 2025.

NOTE F – LEASES (CONTINUED)

The third agreement was executed in October 2023 to lease certain streetlights and requires 240 monthly payments of $3,650. As of September 30, 2025, only 67 of the 73 lights included in this lease agreement were operational; therefore, monthly payments for the year ended September 30, 2025, were recorded at $3,350 per month. The lease liability was measured at a discount rate of 4.25%, which is the District's incremental borrowing rate. Each additional light will be added at a cost of $50 per month as they become available. As a result of the lease, the District reported a right-to-use asset with a net book value of $500,410 at September 30, 2025.

The fourth agreement was executed in May 2024 to lease certain streetlights and requires 240 monthly payments of $6,050. The lease liability was measured at a discount rate of 4.25%, which is the District's incremental borrowing rate. The lease maintains 121 lights. As a result of the lease, the District reported a right-to-use asset with a net book value of $960,046 at September 30, 2025.

The fifth agreement was executed in May 2024 to lease certain streetlights and requires 240 monthly payments of $4,150. As of September 30, 2025, only 70 of the 83 lights included in this lease agreement were operational; therefore, monthly payments for the year ended September 30, 2025, were recorded at $3,500 per month. The lease liability was measured at a discount rate of 4.25%, which is the District's incremental borrowing rate. Each additional light will be added at a cost of $50 per month as they become available. As a result of the lease, the District reported a right-to-use asset with a net book value of $533,035 at September 30, 2025.

The future minimum payments under these lease agreements and the present value of the minimum payments as of September 30, 2025, are as follows:

Year Ending September 30,	Principal	Interest	Total
2026	$ 100,066	$ 115,934	$ 216,000
2027	104,403	111,597	216,000
2028	108,929	107,071	216,000
2029	113,649	102,351	216,000
2030	118,574	97,426	216,000
Thereafter	2,227,733	713,769	2,941,502
Totals	$ 2,773,354	$ 1,248,148	$ 4,021,502

NOTE F – LEASES (CONTINUED)

The District has recorded a right-to-use leased assets for leased streetlights. Right-to-use asset activity for the year ended September 30, 2025, was as follows:

	Balance October 1, 2024	Additions	Deletions	Balance September 30, 2025
Governmental Activities				
Right-to-use assets				
Streetlights	$ 1,350,972	$ 1,541,563	$ -	$ 2,892,535
Less accumulated amortization:				
Streetlights	(54,181)	(117,564)	-	(171,745)
Right-to-use Assets, Net	$ 1,296,791	$ 1,423,999	$ -	$ 2,720,790

NOTE G – RISK MANAGEMENT

The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There have been no claims from these risks in the last three years.

NOTE H – ECONOMIC DEPENDENCY AND RELATED PARTIES

A substantial portion of the District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a materially adverse effect on the District. At September 30, 2025, all board members were employed by the Developer.

NOTE I – SUBSEQUENT EVENT

In November 2025, the District issued $14,125,000 Special Assessment Bonds, Series 2025, to fund a portion of the cost of acquisition and construction of the Assessment Area Three Project.

In December 2025, the District made prepayments of $10,000 on the Special Assessment Bonds, Series 2023.

Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

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Suite 200
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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Supervisors
Connerton East Community Development District
Pasco County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements, as listed in the table of contents, of Connerton East Community Development District, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 2, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

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

To the Board of Supervisors
Connerton East Community Development District

Report on Compliance and Other Matters

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

Purpose of this Report

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

Berger Toombs Elam Gaines & Frank

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

June 2, 2026

Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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FAX: 772/468-9278

MANAGEMENT LETTER

To the Board of Supervisors
Connerton East Community Development District
Pasco County, Florida

Report on the Financial Statements

We have audited the financial statements of the Connerton East Community Development District as of and for the year ended September 30, 2025, and have issued our report thereon dated June 2, 2026.

Auditor's Responsibility

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

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 2, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been made to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations in the preceding financial audit report.

To the Board of Supervisors
Connerton East Community Development District

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not Connerton East Community Development District met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that Connerton East Community Development District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Connerton East Community Development District. It is management's responsibility to monitor Connerton East Community Development District's financial condition; and our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Specific Information

The information below was provided by management and has not been audited by us; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, Connerton East Community Development District reported:

1) The total number of District employees compensated in the last pay period of the District's fiscal year as: 0
2) The total number of independent contractors, defined as individuals or entities that receive 1099s, to whom nonemployee compensation was paid in the last month of the District's fiscal year as: 1
3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as: $0
4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: $52,034.47
5) Each construction project with a total cost of at least $65,000 approved by the District that is scheduled to begin on or after October 1, 2024, together with the total expenditures for such project as: N/A
6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The Board did not amend the budget.

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

To the Board of Supervisors
Connerton East Community Development District

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)9, Rules of the Auditor General, Connerton East Community Development District reported:

1) The rate or rates of non-ad valorem special assessments imposed by the District as: $32.67 – $1,450.47 for the General Fund and $737.21 – $2,010.57 for the Debt Service Fund.
2) The amount of special assessments collected by or on behalf of the District as: Total special assessments collected was $1,986,885.45.
3) The total amount of outstanding bonds issued by the District and the terms of such bonds are as follows: $12,485,000 Series 2023 Bonds due June 2053 and $9,975,000 Series 2025 Bonds due June 2055.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred or is likely to have occurred, that has an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

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

Berger Toombs Elam Gaines & Frank

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

June 2, 2026

Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

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Fort Pierce, Florida 34950

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FAX: 772/468-9278

INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

To the Board of Supervisors
Connerton East Community Development District
Pasco County, Florida

We have examined Connerton East Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2025. Management is responsible for Connerton East Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Connerton East Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Connerton East Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Connerton East Community Development District's compliance with the specified requirements.

In our opinion, Connerton East Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2025.

Berger Toombs Elam Gaines & Frank

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

June 2, 2026

Tab 4

ESTIMATE

Finn Outdoor LLC
730 20th Ave N
Saint Petersburg, FL 33704

robb@finnoutdoor.com
+1 (813) 957-6075

Connerton CDD

Bill to
Connerton East CDD
c/o Rizzetta

Ship to
Connerton CDD
c/o Rizzetta

Estimate details
Estimate no.: 2564
Estimate date: 07/23/2026

#	Date	Product or service	Description	Qty	Rate	Amount
1.		**Erosion/Pond Bank Restoration**	10071 // 10063 Campanula -- Restore eroded area between addresses with imported fill, geotextile liner, 6-12" limestone rip rap, and Bahia sod.	1	$3,900.00	$3,900.00

Total **$3,900.00**

Note to customer

All invoices are due and payable within 30 days of submittal unless otherwise agreed to in writing. Late fees of up to 3% of invoice amount may be added if payment not received within 30 days.

Accepted date July 23, 2026

Accepted by Jayna Cooper

Tab 5

Estimate

Date 7/21/2026 **Estimate #** EST-SCA4382

Customer Information			Project Information	SM1074 Connerton East CDD
Connerton East CDD C/O Rizzetta & Company 3434 Colwell Avenue Suite 200 Tampa, FL 33614	**Contact** **Phone** **E-mail** **Account #**	 813-514-0400 rizzettacddinvoices@avid...	SM1074 Connerton East CDD Flourish Drive Land O Lakes, FL 34637 **Proposal Prepared By:** **Type Of Work**	 YCORDERO

Steadfast proposes to furnish all labor, materials, equipment and supervision necessary to construct, as an independent contractor, the following described work:

Description	Cost
This proposal is to install Centralus at the master controller to allow us to better manage the irrigation on/off-site. The system has advanced features that allow us to: -troubleshoot -has predictive watering based on a forecast that will shut the system off or on -Notifies of station alarms ie bad wire -Remotely allows us to shut the system off -Better manage the water schedule Price includes device, installation and programming. **The first year subscription is including with the purchase of the device an pro-rated at the time of installation. There will be a reoccurring fee at the beginning of each year of $120.00	3,500.00

I HEREBY CERTIFY that I am the Client/Owner of record of the property which is the subject of this proposal and hereby authorize the performance of the services as described herein and agree to pay the charges resulting thereby as identified above.

Total $3,500.00

I warrant and represent that I am authorized to enter into this Agreement as Client/Owner.

Accepted this 29th day of July, 20 26

Signature: _____ Printed Name and Title: _____

Representing (Name of Firm): _____

30435 Commerce Drive Suite 102 | San Antonio, FL 33576
Phone: 844.347.0702 | office@steadfastalliance.com

Estimate

Date 7/20/2026 **Estimate #** EST-SCA4375

Customer Information			Project Information	SM1074 Connerton East CDD
Connerton East CDD C/O Rizzetta & Company 3434 Colwell Avenue Suite 200 Tampa, FL 33614	**Contact** **Phone** **E-mail** **Account #**	 813-514-0400 rizzettacddinvoices@avid...	SM1074 Connerton East CDD Flourish Drive Land O Lakes, FL 34637 **Proposal Prepared By:** **Type Of Work**	 YCORDERO

Steadfast proposes to furnish all labor, materials, equipment and supervision necessary to construct, as an independent contractor, the following described work:

Description	Cost
This proposal is to install Centralus at the master controller to allow us to better manage the irrigation on/off-site. The system has advanced features that allow us to: -troubleshoot -has predictive watering based on a forecast that will shut the system off or on -Notifies of station alarms ie bad wire -Remotely allows us to shut the system off -Better manage the water schedule Price includes device, installation and programming. **The first year subscription is including with the purchase of the device an pro-rated at the time of installation. There will be a reoccurring fee at the beginning of each year of $120.00	3,500.00

I HEREBY CERTIFY that I am the Client/Owner of record of the property which is the subject of this proposal and hereby authorize the performance of the services as described herein and agree to pay the charges resulting thereby as identified above.

Total $3,500.00

I warrant and represent that I am authorized to enter into this Agreement as Client/Owner.

Accepted this 29th day of July, 2026.

Signature: _____ Printed Name and Title: _____

Representing (Name of Firm): _____

30435 Commerce Drive Suite 102 | San Antonio, FL 33576
Phone: 844.347.0702 | office@steadfastalliance.com

Tab 6

FIRST ADDENDUM TO THE CONTRACT FOR DISTRICT MANAGEMENT SERVICES

This First Addendum to the Contract for District Management Services (this **"Addendum"**), is made and entered into as of the 1st day of October, 2026 (the "**Effective Date**"), by and between **Connerton East Community Development District**, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, located in Pasco County, Florida (the "**District**"), and **Rizzetta & Company, Inc.**, a Florida corporation (the "**District Manager**").

RECITALS

WHEREAS, the District and the District Manager entered into the Contract for District Management Services dated October 1, 2024 (the "**Contract**"), incorporated by reference herein; and

WHEREAS, the District and the District Manager desire to amend **Exhibit B -** Schedule of Fees section of the Contract as further described in this Addendum; and

WHEREAS, the District and the District Manager each has the authority to execute this Addendum and to perform its obligations and duties hereunder, and each party has satisfied all conditions precedent to the execution of this Addendum so that this Addendum constitutes a legal and binding obligation of each party hereto.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the District and the District Manager agree to the changes to amend the Schedule of Fees attached.

The amended Schedule of Fees are hereby ratified and confirmed. All other terms and conditions of the Contract remain in full force and effect.

IN WITNESS WHEREOF the undersigned have executed this Addendum as of the Effective Date.

(Remainder of this page is left blank intentionally)

Therefore, the District Manager and the District each intend to enter this Addendum, understand the terms set forth herein, and hereby agree to those terms.

ACCEPTED BY:

RIZZETTA & COMPANY, INC.

BY: William J Rizzetta

PRINTED NAME: William J. Rizzetta

TITLE: President

DATE: 08/05/26

CONNERTON EAST COMMUNITY DEVELOPMENT DISTRICT

BY: _____

PRINTED NAME: _____

TITLE: Chairman/Vice Chairman

DATE: _____

ATTEST:

_____
Vice Chairman/Assistant Secretary
Board of Supervisors

_____
Print Name

Exhibit B – Schedule of Fees

Exhibit B
Schedule of Fees

STANDARD ON-GOING SERVICES:

Standard On-Going Services will be billed in advance monthly pursuant to the following schedule:

	MONTHLY	ANNUALLY
Management:	$1,912.25	$22,947
Administrative:	$382.50	$4,590
Accounting:	$1,748.33	$20,980
Financial Services & Revenue Collections:	$427.83	$5,134
Assessment Roll: (1)		$5,464
Total Standard On-Going Services:	$4,470.92	$59,115

(1) Assessment Roll is to be billed in one lump-sum upon completion.

ADDITIONAL SERVICES:	FREQUENCY	RATE
Extended and Continued Meetings	Hourly	$ 400
Additional Meetings (includes meeting prep, attendance and drafting of minutes)	Hourly	$ 400
Estoppel Requests (billed to requestor):		
One Lot (on tax roll)	Per Occurrence	$ 125
Two+ Lots (on tax roll)	Per Occurrence	$ 150
One Lot (direct billed by the District)	Per Occurrence	$ 150
Two–Five Lots (direct billed by the District)	Per Occurrence	$ 200
Six-Ten Lots (direct billed by the District)	Per Occurrence	$ 250
Eleventh+ Lots (direct billed by the District)	Per Occurrence	$ 300
Long Term Bond Debt Payoff Requests	Per Occurrence	$ 150/Lot
Two+ Lots	Per Occurrence	Upon Request
Short Term Bond Debt Payoff Requests & Long Term Bond Debt Partial Payoff Requests		
One Lot	Per Occurrence	$ 150
Two – Five Lots	Per Occurrence	$ 200
Six – Ten Lots	Per Occurrence	$ 300
Eleven – Fifteen Lots	Per Occurrence	$ 400
Sixteen+ Lots	Per Occurrence	$ 500
Bond Amortization Schedules	Per Occurrence	$ 600
Special Assessment Allocation Report	Per Occurrence	Upon Request
True-Up Analysis/Report	Per Occurrence	Upon Request
Re-Financing Analysis	Per Occurrence	Upon Request
Bond Validation Testimony	Per Occurrence	Upon Request
Bond Issue Certifications/Closing Documents	Per Occurrence	Upon Request
Electronic communications/E-blasts	Per Occurrence	Upon Request
Special Information Requests	Hourly	Upon Request
Amendment to District Boundary	Hourly	Upon Request
Grant Applications	Hourly	Upon Request
Escrow Agent	Hourly	Upon Request
Continuing Disclosure/Representative/Agent	Annually	Upon Request
Community Mailings	Per Occurrence	Upon Request
Response to Extensive Public Records Requests	Hourly	Upon Request
Litigation Support Services	Hourly	Upon Request

PUBLIC RECORDS REQUESTS FEES:

Public Records Requests will be billed hourly to the District pursuant to the current hourly rates shown below:

JOB TITLE:	HOURLY RATE:
Regional Manager	$ 52.00
District Manager	$ 40.00
Accounting & Finance Staff	$ 28.00
Administrative Support Staff	$ 21.00

LITIGATION SUPPORT SERVICES:

Litigation Support Services shall be billed hourly to the District pursuant to the current hourly rates shown below:

JOB TITLE:	HOURLY RATE:
President	$ 500.00
Chief Financial Officer	$ 450.00
Vice President	$ 400.00
Controller	$ 350.00
Regional District Manager	$ 300.00
Accounting Director	$ 300.00
Finance Manager	$ 300.00
Senior District Manager	$ 275.00
District Manager	$ 250.00
Amenity Services Manager	$ 250.00
Business Development Manager	$ 250.00
Landscape Inspection Services Manager	$ 250.00
Financial Analyst	$ 250.00
Senior Accountant	$ 225.00
Landscape Specialist	$ 200.00
Administrative Support Manager	$ 200.00
Senior Financial Associate	$ 200.00
Senior Administrative Assistant	$ 200.00
Staff Accountant II	$ 200.00
District Coordinator	$ 175.00
Administrative Assistant II	$ 150.00
District Compliance Associate	$ 150.00
Staff Accountant	$ 150.00
Financial Associate	$ 150.00
Administrative Assistant	$ 100.00
Accounting Clerk	$ 100.00
Client Relations Specialist	$ 100.00

Tab 7

Connerton East Community Development District
Performance Measures/Standards & Annual Reporting Form
October 1, 2025 – September 30, 2026

1. Financial Goals and Objectives – Financial Transparency

Goal 1.1: Annual Budget Preparation

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

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

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

Achieved: Yes ☐ No ☐

Goal 1.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit and current fiscal year budget with any amendments.

Measurement: Annual audit and previous years' budgets are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package.

Achieved: Yes ☐ No ☐

Goal 1.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit to the State of Florida.

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

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

Achieved: Yes ☐ No ☐

2. Board Meeting Goals and Objectives - Productive Meetings

Goal 2.1: Public Meetings Compliance

Objective: Hold regular Board of Supervisor meetings to conduct CDD-related business and discuss community needs.

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

Standard: A minimum of two board meetings were held during the Fiscal Year or more as may be necessary or required by local ordinance and establishment requirements.

Achieved: Yes ☐ No ☐

Goal 2.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website and publishing in local newspaper.

Standard: 100% of meetings were advertised with 7 days' notice per statute by at least two methods (i.e., newspaper and CDD website).

Achieved: Yes ☐ No ☐

3. Administrative Goals and Objectives – Website Maintenance

Goal 3.1 Website Maintenance & Monitoring

Objective: Ensure that public records are readily available and easily accessible to the public by posting agendas to website seven (7) days in advance of the CDD meeting.

Measurement: Quarterly website reviews will be completed to ensure public records are up to date.

Standard: 100% of quarterly website checks were completed by District Management and ADA Website Provider.

Achieved: Yes ☐ No ☐

4. Operational Goals and Objectives – Communication

Goal 4.1 Effective Communication

Objective: Ensuring timely resolution of maintenance concerns.

Measurement: Board and residents contact District Manager outside of the meeting to report maintenance issues, not taking up time during a meeting.

Standard: All emails and calls are addressed by District Staff within (24) hours of notification.

Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____ Date:_____

Print Name:_____

Connerton East Community Development District

District Manager:_____ Date:_____

Print Name:_____

Connerton East Community Development District

Tab 8

	A	B	C	D
1	Pole ID	Address	Date submitted	Date Completed
2		Date of inspection 7/20/26		
3				
4				
5	PAS 1582	Stonybrook Cabin Way	6/30/2026	7/20/2026
6	PAS 4065	Nebula Way Light Out	7/20/2026	
7	PAS 1541	Storybrook Cabin Way Light Out	7/20/2026	
8	PAS 3861	Painted Sky PL Light pole reported as leaning still currently working	7/20/2026	
9				
10				
11				
12				
13		Bellflower sign is still out		
14		Bellflower Mailkiosk at villas and Towhnhomes are out		
15		Wildhaven sign is currently not on		
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				

	A	B	C	D
33				
34				
35				
36				.

Tab 9

Sitex Aquatics

LAKE & FOUNTAIN SERVICES

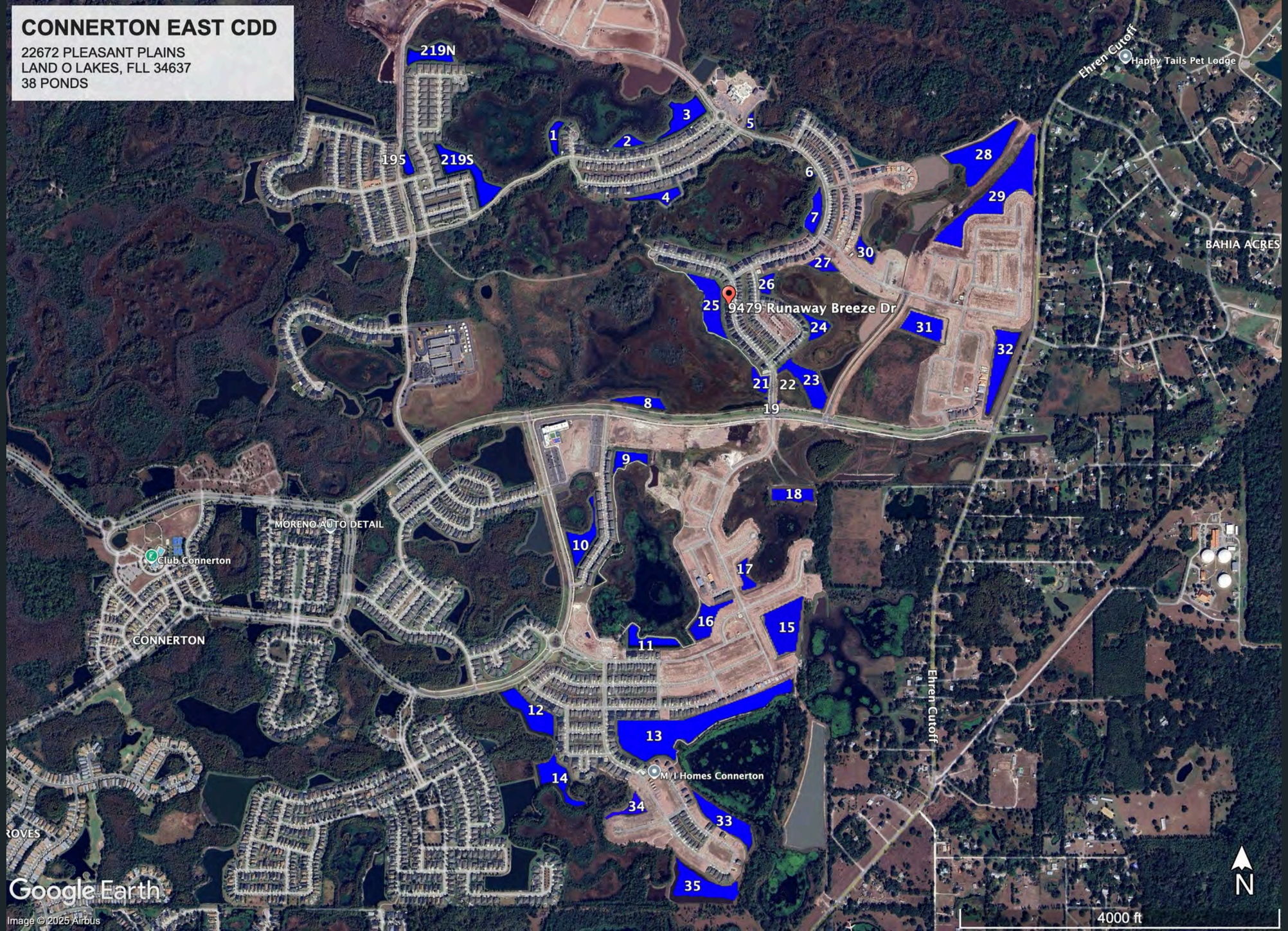
MONTHLY REPORT

AUGUST, 2026



CONNERTON EAST CDD

22672 PLEASANT PLAINS
LAND O LAKES, FLL 34637
38 PONDS



SUMMARY:

The well needed rain is finally coming and extremely appreciated. During this time we hope to see water levels increase tremendously over the next several weeks and bring us back to those high water marks. With this rain we'll see an increase of trash that has compiled in the storm drains from lack of rain water flow. We will be diligent as we go attending to the influx of trash.



Treated for Algae and Shoreline Vegetation.



Treated for Shoreline Vegetation.



Treated for Shoreline Vegetation.



Treated for Shoreline Vegetation.



Treated for Algae and Shoreline Vegetation.



Treated for Shoreline Vegetation.



Treated for Shoreline Vegetation.



Treated for Shoreline Vegetation.



Treated for Shoreline Vegetation.



Treated for Algae and Shoreline Vegetation.



Treated for Algae and Shoreline Vegetation.



Treated for Shoreline Vegetation.

Tab 10

CONNERTON EAST

COMMUNITY ASSET MANAGEMENT REPORT



July 17, 2026

Rizzetta & Company
John R Toborg – Division Manager
Community Asset Management

Rizzetta & Company
Professionals in Community Management

Flourish, Violet Periwinkle, Campanula Park

Summary, General Updates, Recent & Upcoming Maintenance Events

The following are action items for Steadfast Contractor's Alliance (SCA) to complete. Please refer to the item # in your response listing action already taken or anticipated time of completion. Red text indicates deficient from previous report. **Bold Red text** indicates deficient for more than a month. Green text indicates a proposal has been requested. Blue indicates irrigation. Orange is for staff and **Bold Black Underlined** is information or questions for the District BOS.

1. I would hope that with the uptick in rainfall and the application of various fertilizers, there would be more of a top growth expansion of turf in several areas along Flourish (east lawn) as well as along both sides of Little Bluestem (LB) east of Flourish & Campanula Park. However, it still appears bare areas are growing. What are the most recent fertilizer applications and what is scheduled in the near future? Treat weeds. (Pics 1a – d>)









2. Remove tree straps from the trees in Campanula Park.

3. As of the 17th, the dead trees in the wetland as Red Bay Loop curves to the north are still in place. When are these scheduled to be removed? (Pic 3>)

Red Bay Loop, Dog Park, Campanula

4. When will the Walter's Viburnum be planted to finish off the dog park fence line? (Pic 4)



5. Eradicate and line trim all weeds between the curbing and pavers on the Campanula cul-de-sac.

6. **<u>We are handling this severe erosion behind a couple homes on the north leg of Campanula Court as a separate project. (Pics 6a – c>)</u>**

7. Remove a broken limb from a tree directly behind the Bellflower monument at Violet Periwinkle and Flourish.

8. The landscape along the Flourish extension north of Periwinkle as well as the landscaping along the north side of LB needs to be delineated and "terraced" better.









9. I did call this into the SCA irrigation team – water was coming over the curbing along the south side of LB between Flourish and Nyssa, particularly through the expansion joints. Is there a beak in a pipe or a broken head here?

Little Bluestem

10. Properly prune a broken Pine branch along the PVC fence on the north side of LB. It would be great if SCA could paint this wound immediately after cutting it to help prevent the invasion of pine borers. (Pic 10)



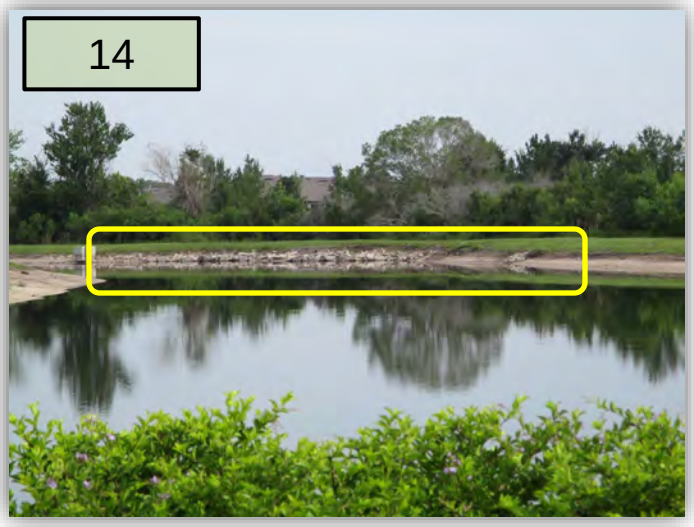
11. Will the newer installed bed of Variegated Confederate Jasmine along the fence on the north side of LB be replaced? This bed was beautiful and full last year and is now non-existent. Plus, the irrigation drip lines are a mess in this bed.

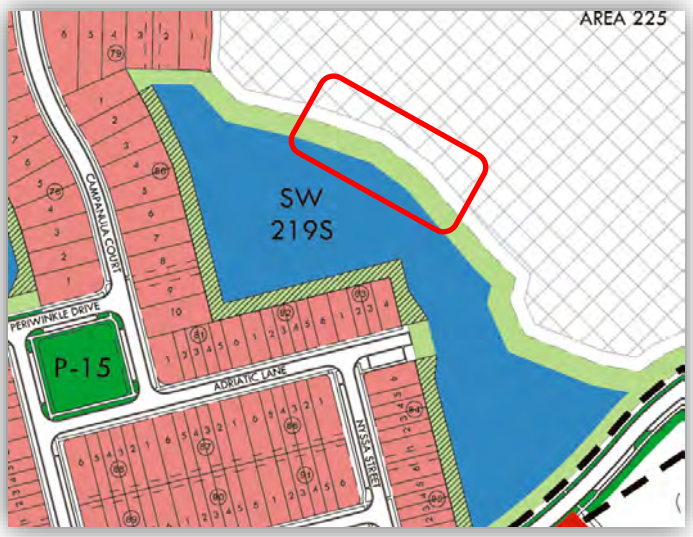
12. What is occurring with these struggling Sandankwa Viburnum along the north side of LB east of Nyssa? (Pic 12)



13. I feel the compacted turf in front of the same fence mentioned above could benefit from a core aeration prior to soil amendments being applied. (Pic 13>)

14. **<u>There are more areas of erosion forming on the northern bank of Pond SW 219S east of Nyssa/north of LB.</u>**
<u>(Pic 14 and below)</u>







Little Bluestem, Storybook Cabin

15. I would like to see if SCA could flush cut this failing next to last Red Maple on the north side of LB before getting to Storybook Cabin Way. (Pic 15)



16. There are many palms within the community that need to be trimmed. Please remove ONLY those fronds that are brown, broken or interfering with architectural structures, signage or traffic signs or streetlights. Yellowing fronds should remain and nothing above the 9 o'clock – 3 o'clock line should be removed. (Pic 16)



17. There are still dead Variegated Confederate Jasmine at the Storybook Cabin Way mail kiosk as well as completely brown Fakahatchee Grasses. When will these be either removed or drenched and cut to low mounds respectively?

18. Turf is suffering even more than it was several weeks ago on the south side of Flourish between Storybook Cabin Way and LB. It also extends to the area in front of the lift station at the roundabout. What is being done here to stop the spread of whatever is causing this? (Pics 18a & b)





19. This is the turf on the south side of Flourish where the LB resident used the ROW for access. It has, since the 17th, been restored by the resident. However, I want to ensure there is working irrigation on the back side of the sidewalk where St. Augustine was installed. (Pics 19a - d>)

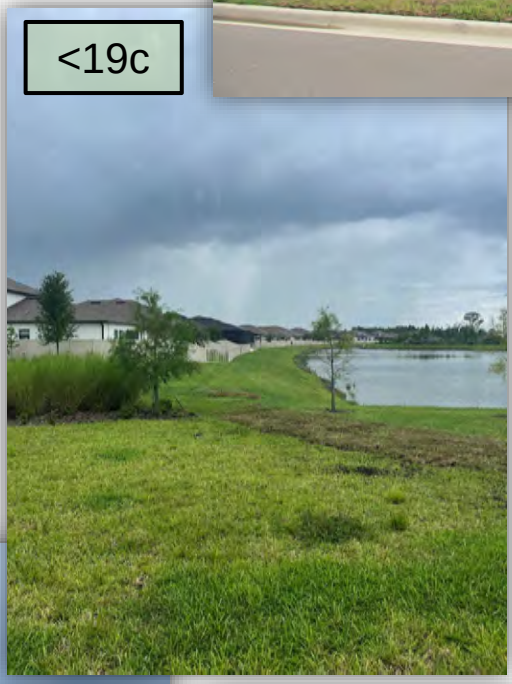
Flourish, Sword Fern, Pleasant Plains Parkway



20. Mentioned before, are these areas under streetlights (here on the north side of Flourish, east of Storybook Cabin Way) being inspected for mole crickets and treated. (Pic 20)







21. Eradicate Torpedograss from the beds on the north side of Flourish west of Sword Fern. When will this turf be replaced in the same area? I would think that with the new turf being installed at the Pleasant Plains Parkway (PPP) roundabout, new sod could also be getting installed in all these Other locations. (Pic 21)





Berry Patch, Raised Tulip Park

22. **A green circle needs to be added to the end of the Berry Patch cul-de-sac. This is a beautifully planted cul-de-sac. (see below)**



23. **This drainage easement has now been opened back up along the north side of Berry Patch for easier access to Pond SW 4H1. (Pic 23 and above)**



24. Although much of the turf in Raised Tulip Park was top-dressed a few months ago, I feel there needs to be further action to continue to improve the condition of this turf as it is beginning to show a bit more brown throughout. Perhaps a quarterly or bi-annual core aeration prior to adding soil amendments may help to improve air and water uptake in the root zones where it is needed. (Pic 24>)

25. There are still dead Podocarpus around the electrical meters near the mail kiosk in the same park as above. These need to be replaced under warranty.

26. Although quite a task, it would improve the current look of the Society Garlic if all spent blossoms could be removed. (Pic 26)



27. It's been months since this tree on the north side of Raised Tulip Park was flush cut. It still needs to have the tree ring restored, irrigation capped and new turf installed. (Pic 27)

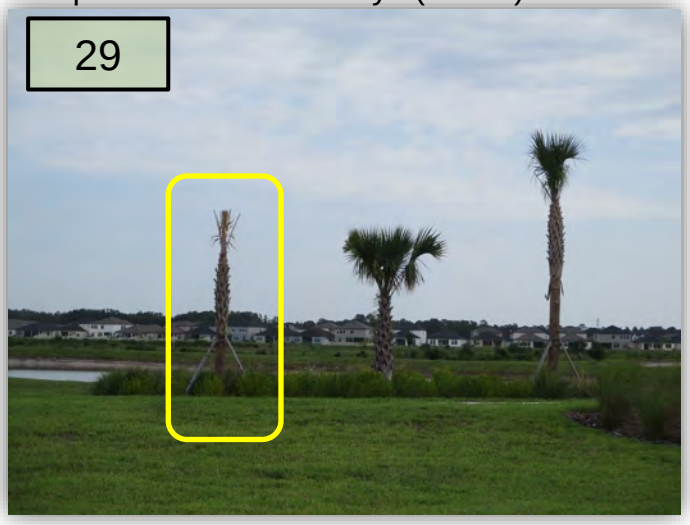




Connerton Blvd., Pondered Day, Collier Parkway

28. When was the last time the turf on the north side of Connerton Blvd. on either side of Runaway Breeze fertilized? I feel it should be much greener.

29. When will this palm on the north side of Connerton Blvd. east of Runaway Breeze be replaced under warranty? (Pic 29)



30. We need to make sure we are regularly tipping these native Dwarf Firebush along the PVC fence on the north side of Pondered Day at Collier Parkway northern extension. They can quickly become very leggy instead of tight and compact. (Pic 30)



31. There is still this failing turf on the south side of Connerton Blvd., east of Gallantree that has not improved at all for several months. What is being done here to improve this turf? (Pic 31>)

32. When will the tree rings be restored where the trees were removed on the east side of PPP south of the school? The trees are beginning to come back from the roots.

33. Both sides of Connerton Blvd. between PPP and Flourish had standing water behind the curbs. Was this simply a result of a recent rain or is there a broken irrigation pipe/head? (Pic 33)



34. SCA to flush cut this dead tree south of the school on the east side fo PPP> (Pic 34>)

35. I feel some of the turf inside Fountain Park is suffering from Chinch Bug. Treat accordingly. (Pic 35>)

36. The area at the dead end of Nebula needs to be maintained better and turf needs attention.



Nebula Way

This is partially maintained by the resident.
(Pic 36> and below)



<36



<34



<35



Proposals

1. SCA to provide a proposal to fill in these bare areas of Gold Mound Lantana and Texas Sage at the Runaway Breeze cul-de-sac using 3 Gal., FULL plants and existing spacing to determine a quantity. (Pics 1a - c)







Tab 11

Rizzetta & Company

UPCOMING DATES TO REMEMBER

- **Next Meeting:** September 8, 2026 @ 9:00 am

District Manager's Report

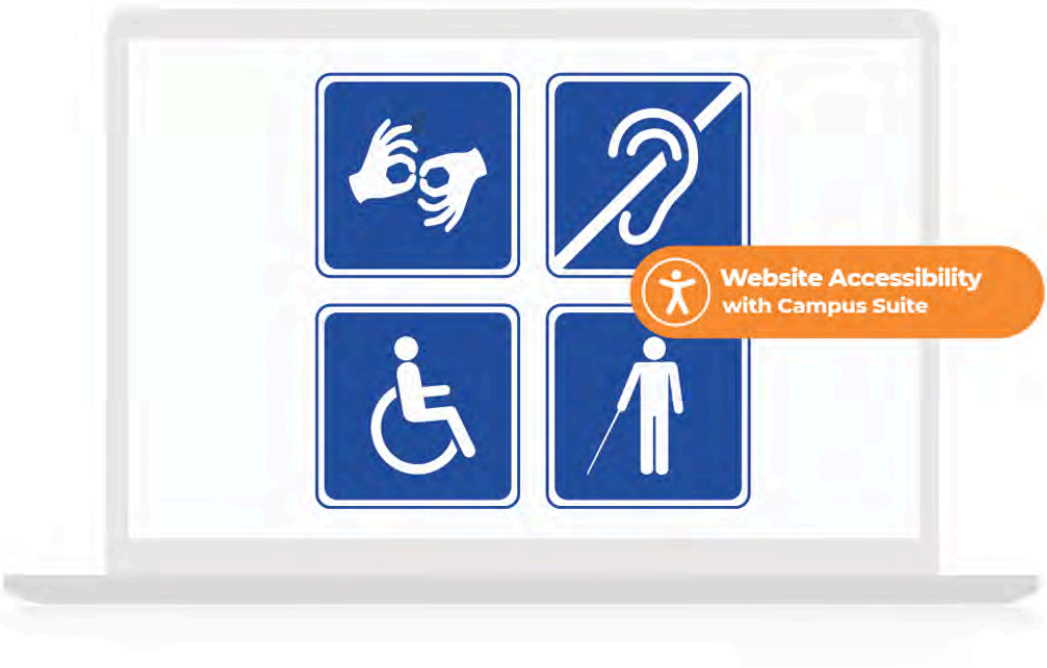
August 11,

2026

CONNERTON EAST CDD

FINANCIAL SUMMARY		06/30/2026
General Fund Cash & Investment Balance:		$1,505,307
Debt Service Fund Cash & Investment Balance:		$2,343,167
Capital Projects Fund Cash & Investment Balance:		$ 266,614
Total Cash and Investment Balances:		**$4,115,088**
General Fund Expense Variance:	**$184,859**	**Under Budget**

Tab 12



Quarterly Compliance Audit Report

Connerton East

Date: June 2026 - 2nd Quarter
Prepared for: Matthew Huber
Developer: Rizzetta
Insurance agency:

Preparer:
Jason Morgan - *Campus Suite Compliance*
ADA Website Accessibility and Florida F.S. 189.069 Requirements

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ADA Compliance Categories 7
Web Accessibility Glossary 11

Compliance Audit Overview

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

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

Compliance Criteria

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



ADA Website Accessibility

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



Florida Statute Compliance

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

Audit Process

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

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

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



ADA Website Accessibility

Result: PASSED

Accessibility Grading Criteria

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

*Errors represent less than 5% of the page count are considered passing
**Error reporting details are available in your Campus Suite Website Accessibility dashboard



Florida F.S. 189.069 Requirements

Result: PASSED

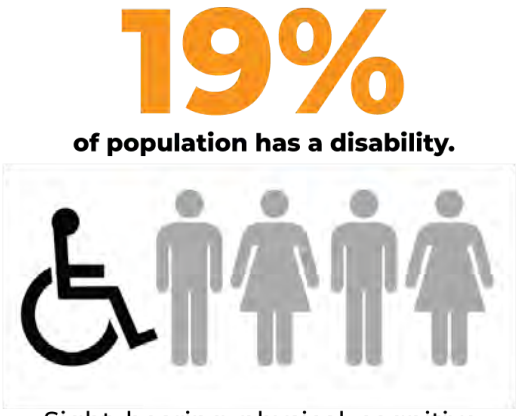
Compliance Criteria

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

Accessibility overview

Everyone deserves equal access.

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



The legal and right thing to do

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



ADA Compliance Categories

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



Contrast and colors

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

Contract checker: *http://webaim.org/resources/contrastchecker*



Using semantics to format your HTML pages

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



Text alternatives for non-text content

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

Helpful article: *http://webaim.org/techniques/alttext*



Ability to navigate with the keyboard

Not everyone can use a mouse. Blind people with many with motor disabilities have to use a keyboard to make their way around a

website. Users need to be able to interact fully with your website by navigating using the tab, arrows and return keys only. A “skip navigation” option is also required. Consider using WAI-ARIA for improved accessibility, and properly highlight the links as you use the tab key to make sections.

Helpful article: *www.nngroup.com/articles/keyboard-accessibility*
Helpful article: *http://webaim.org/techniques/skipnav*



Easy to navigate and find information

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

Helpful article: *http://webaim.org/techniques/sitetools/*



Properly formatting tables

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

Helpful article: *http://webaim.org/techniques/tables/data*



Making PDFs accessible

PDF files must be tagged properly to be accessible, and unfortunately many are not. Images and other non-text elements within that PDF also need to be ADA-compliant. Creating anew is

one thing; converting old PDFs – called PDF remediation – takes time.

Helpful articles: *http://webaim.org/techniques/acrobat/acrobat*



Making videos accessible

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

Helpful article: *http://webaim.org/techniques/captions*



Making forms accessible

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

Helpful article: *http://webaim.org/techniques/forms*



Alternate versions

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



Feedback for users

To be fully interactive, your site needs to be able to provide an easy way for users to submit feedback on any website issues. Clarity is

key for both any confirmation or error feedback that occurs while engaging the page.



Other related requirements

No flashing

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

Timers

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

Fly-out menus

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

No pop-ups

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

Web Accessibility Glossary

Assistive technology	Hardware and software for disabled people that

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