

**DOVERA  
COMMUNITY DEVELOPMENT DISTRICT  
AGENDA PACKAGE**

**Wednesday, October 8, 2025**

**Remote Participation:**

Call in (audio only) (646) 838-1601, 524661109#



313 CAMPUS STREET  
CELEBRATION, FLORIDA 34747  
(407) 566-1935

## Dovera Community Development District

### Board of Supervisors

Vivian Powers, Chairman  
Lorraine Chambers, Vice Chairman  
Marc Hagle, Assistant Secretary

### Staff

Jennifer Goldyn, Regional Director  
Tucker F. Mackie, District Counsel  
Major Stacy, District Engineer

## Meeting Agenda Wednesday, October 8, 2025 – 9:00 a.m.

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1. **Call to Order and Roll Call**
2. **Motion to Approve the Agenda**
3. **Audience Comments on Agenda Items – *Three (3) Minute Time Limit***
4. **Staff Reports**
  - A. Attorney
  - B. Engineer
  - C. Field Inspection Report .....P. 3
  - D. District Manager
5. **Business Items**
  - A. Consideration of Goals and Objectives Report for Fiscal Year 2025.....P. 8
  - B. Consideration of Grau & Associates Engagement Letter ..... P. 12
6. **Business Administration**
  - A. Consideration of Minutes from the Audit Meeting held September 3, 2025.... P. 17
  - B. Consideration of Minutes from the Meeting held September 3, 2025..... P. 19
  - C. Review of Financial Statements..... P. 24
  - D. Acceptance of Check Register ..... P. 34
7. **Supervisors' Comments**
8. **Adjournment**

*The next meeting is scheduled for Wednesday, April 8, 2025, at 9:00 a.m.*

### District Office:

313 Campus Street  
Celebration, FL 34747  
407-566-1935  
[www.DoveraCDD.org](http://www.DoveraCDD.org)

### Meeting Location:

Interlachen County Club  
2245 Interlachen Court  
Winter Park, Florida 32792  
Call-In: 646-838-1601, 524661109#



Kyle Goldberg  
Inframark

## DOVERA CDD SEPTEMBER FIELD INSPECTION

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Wednesday, September 10, 2025

11 Items Identified

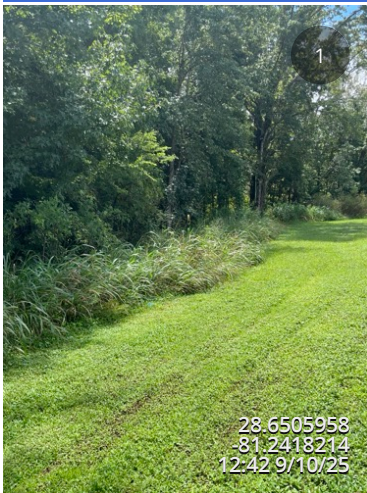
11 Items Incomplete



### ITEM 1 - AQUATIC GRASSES AND AZOLLA

Assigned To: [BTC](#)

Aquatic grasses should be treated during routine maintenance. Azolla was also spotted. Location: Behind 723 Amberly Jewel Way



### ITEM 2 - CUTBACK TO BE SCHEDULED

Assigned To: [Cepira](#)

A cutback in this area will be scheduled for the beginning of Winter. Location: 7455–7459 Pinemire Dr  
Oviedo, FL 32765  
United States

### ITEM 3 - DUMPING

Assigned To: [Cepira/Board Update](#)

Tree cuttings were dumped along 7455–7459 Pinemire Dr.







#### ITEM 4 - REPAIR BARRIER

Assigned To: Inframark

Barrier is damaged and needs to be replaced. Location:  
Corner  
Pinemire Dr and Pine Bluff Pl.

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#### ITEM 5 - DUMPING

Assigned To: Board Update

Dead sod was dumped on CDD property by Target.



#### ITEM 6 - CUTBACK

Assigned To: Cepra

Cutback plants in the median so they're not in the road.



### ITEM 7 - STORM DRAIN DAMAGE

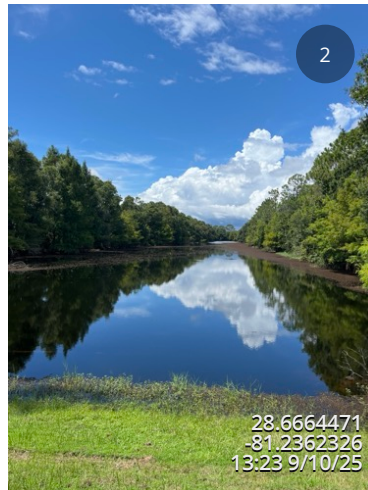
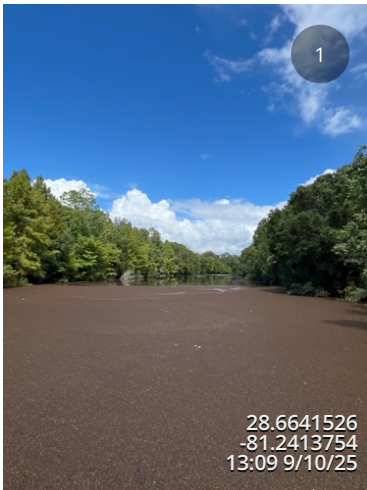
Assigned To: Board Update/District Engineer

This storm drain has sustained damage on Oviedo Mall Blvd.

### ITEM 8 - AZOLLA UPDATE

Assigned To: Board Update

The Azolla behind the Isles of Oviedo is decaying. Inframark will do an inspection of the storm drains to ensure they continue to work functionally.



### ITEM 9 - AZOLLA

Assigned To: BTC

Live azolla was spotted on the opposite pond behind Isles of Oviedo.





## ITEM 10 - WALL UPDATE

Assigned To: Board Update

Current status of the retaining wall behind Isles of Oviedo.

## ITEM 11 - DUMPING

Assigned To: Board Update

Someone has dumped Magnolia and sweet gum trimmings over the retaining wall and onto CDD property. Cut magnolia and sweet gum trees were located at 1221 Northern Way, on the other side of the wall.



## **Memorandum**

**To:** Board of Supervisors

**From:** District Management

**Date:** October 8, 2025

**RE:** HB7013 – Special Districts Performance Measures and Standards

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To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during its 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2025 and develop statutorily compliant goals for each:

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

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

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



**Exhibit A:**  
Goals, Objectives, and Annual Reporting Form

**October 1, 2024 – September 30, 2025**

**1. Community Communication and Engagement**

**Goal 1.1: Public Meetings Compliance**

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

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

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

**Achieved:** Yes ☐ No ☐

**Goal 1.2: Notice of Meetings Compliance**

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

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

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

**Achieved:** Yes ☐ No ☐

**Goal 1.3: Access to Records Compliance**

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

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

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

**Achieved:** Yes ☐ No ☐

**2. Infrastructure and Facilities Maintenance**

**Goal 2.1: Field Management and/or District Management Site Inspections**

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

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

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

**Achieved:** Yes ☐ No ☐

**Goal 2.2: District Infrastructure and Facilities Inspections**

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

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

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

**Achieved:** Yes ☐ No ☐

### **3. Financial Transparency and Accountability**

#### **Goal 3.1: Annual Budget Preparation**

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

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

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

**Achieved:** Yes ☐ No ☐

#### **Goal 3.2: Financial Reports**

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

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

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

**Achieved:** Yes ☐ No ☐

#### **Goal 3.3: Annual Financial Audit**

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

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

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

**Achieved:** Yes ☐ No ☐

#### **SIGNATURES:**

Chair/Vice Chair: \_\_\_\_\_

Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Dovera Community Development District

District Manager: \_\_\_\_\_

Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Dovera Community Development District



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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

September 9, 2025

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

We are pleased to confirm our understanding of the services we are to provide Dovera Community Development District, Seminole County, Florida ("the District") for the fiscal years ended September 30, 2025, 2026, 2027, 2028 and 2029. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Dovera Community Development District as of and for the fiscal years ended September 30, 2025, 2026, 2027, 2028 and 2029. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

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

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

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

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

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

## Audit Objectives

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

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



**Examination Objective**

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

**Other Services**

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

**Management Responsibilities**

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

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

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

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

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

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

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

**Audit Procedures—General**

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

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

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

**Audit Procedures—Internal Control**

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

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

**Audit Procedures—Compliance**

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

**Engagement Administration, Fees, and Other**

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

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

Our fee for these services will not exceed \$3,400, \$3,500, \$3,600, \$3,700 and \$3,800 for the September 30, 2025, 2026, 2027, 2028 and 2029 audits, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

## Dovera Community Development District

Grau & Associates and its subcontractors warrant compliance with all federal immigration laws and regulations that relate to their employees. Grau agrees and acknowledges that the District is a public employer subject to the E-Verify requirements as set forth in Section 448.095, Florida Statutes, and that the provisions of Section 448.095, Florida Statutes apply to this Agreement. If the District has a good faith belief that the Grau has knowingly hired, recruited or referred an alien who is not authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall terminate this Agreement. If the District has a good faith belief that a subcontractor performing work under this Agreement knowingly hired, recruited or referred an alien who is not duly authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall promptly notify Grau and order Grau to immediately terminate the contract with the subcontractor. Grau shall be liable for any additional costs incurred by the District as a result of the termination of a contract based on Grau's failure to comply with E-Verify requirements evidenced herein.

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

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

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

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

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

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

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

Very truly yours,

Grau & Associates



Antonio J. Grau

#### RESPONSE:

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

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

Title: \_\_\_\_\_

Date: \_\_\_\_\_



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



Peer Review  
Program

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

**March 17, 2023**

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

**Dear Antonio Grau:**

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

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

**Peer Review Team**  
**FICPA Peer Review Committee**

**850.224.2727, x5957**

**cc: Daniel Hevia, Racquel McIntosh**

**Firm Number: 900004390114**

**Review Number: 594791**



**MINUTES OF MEETING  
DOVERA COMMUNITY DEVELOPMENT DISTRICT**

The audit meeting of the Board of Supervisors of the Dovera Community Development District was held Wednesday, September 3, 2025, at 9:00 a.m. at the Interlachen Country Club, 2245 Interlachen Court, Winter Park, Florida 32792.

Present and constituting a quorum were:

Vivian Powers	Chairperson
Lorraine Chambers	Vice Chairperson
Marc Hagle	Assistant Secretary

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

Michael Perez	District Manager, Inframark
Jennifer Goldyn	Regional Manager, Inframark
Kyle Goldberg	Field Inspection Coordinator, Inframark
Tucker Mackie	District Counsel, KutakRock
Major Stacy	District Engineer, Appian Engineering
Kristee Cole	District Manager, Inframark
Rod Tomlinson	Representative, Cepra Landscaping

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

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

Mr. Perez called the meeting to order at 9:00 a.m. and called the roll. A quorum was established.

**SECOND ORDER OF BUSINESS                      Business items**

- A. Presentation of Auditor Selection Evaluation Criteria**
- B. Presentation of Grau & Associates Audit Proposal**
- C. Presentation of Berger Toombs Audit Proposal**
- D. Presentation of Scoring Sheet for Auditing Services**

Mr. Perez presented the auditor's proposals and informed the Board of the evaluation criteria and scoring method. The Board reviewed the proposals and scored the vendors, with Grau & Associates receiving a total score of 300 points and Berger Toombs receiving a total score of 254 points.

On MOTION by Mr. Hagle, seconded by Ms. Powers, with all in favor, the Board ranked Grau & Associates as the number one auditor and Berger Toombs as the number two auditor.
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47  
48  
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**THIRD ORDER OF BUSINESS                      Adjournment**

On MOTION by Ms. Chambers, seconded by Ms. Powers, with all in favor, the audit meeting adjourned at 9:07 a.m.

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Secretary

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Chairperson

**MINUTES OF MEETING  
DOVERA COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Dovera Community Development District was held Wednesday, September 3, 2025, at 9:08 a.m. at the Interlachen Country Club, 2245 Interlachen Court, Winter Park, Florida 32792.

Present and constituting a quorum were:

Vivian Powers	Chairperson
Lorraine Chambers	Vice Chairperson
Marc Hagle	Assistant Secretary

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

Michael Perez	District Manager, Inframark
Jennifer Goldyn	Regional Manager, Inframark
Kyle Goldberg	Field Inspection Coordinator, Inframark
Tucker Mackie	District Counsel, KutakRock
Major Stacy	District Engineer, Appian Engineering
Kristee Cole	District Manager, Inframark
Rod Tomlinson	Representative, Cepra Landscaping

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

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

Mr. Perez called the meeting to order at 9:08 a.m. and called the roll. A quorum was established.

**SECOND ORDER OF BUSINESS                      Motion to Approve the Agenda**

On MOTION by Ms. Powers, seconded by Ms. Chambers, with all in favor, September 3, 2025, Agenda was approved.
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**THIRD ORDER OF BUSINESS                      Audience Comments on Agenda Items**

There was no audience present.

**FOURTH ORDER OF BUSINESS                      Staff Reports**

**A. District Counsel**

Ms. Mackie stated that she did not see where the Board had formally approved the Audit Committee's recommendation. Following her statement, a motion was made to approve the Board's recommendation of Grau.

On MOTION by Mr. Hagle, seconded by Ms. Powers, with all in favor, the Board approved Grau & Associates as their new auditor.

Ms. Mackie then addressed the counteroffer received from the County in the amount of \$160,000 to purchase the area. A discussion followed regarding the nature of the offer. Mr. Hagle inquired whether this constituted a takeover versus a purchase offer and addressed the matter of recouping costs. Mr. Hagle further suggested that the District consider accepting the County's offer contingent upon the County assuming responsibility for all costs and expenses associated with the transaction, providing full indemnification of the District, and documenting the condition of the area with photographs both before and after the work. Mr. Hagle also recommended that the County be required to repair and restore the area to its original condition, ensure that no interference occurs with any future work in the easement, and that the work not be conducted during the seasonal sales period.

On MOTION by Mr. Hagle, seconded by Ms. Powers, with all in favor, the Board approved the County's offer of \$160,000, subject to the conditions previously stated, and authorized counsel to negotiate the final terms.

#### **B. District Engineer**

Mr. Stacy spoke regarding the outfall pipe that discharges onto District property and advised that the drainage in that area should not be shut down. Mr. Stacy noted that it is unknown who installed the pipe, and it was only discovered during the investigation of erosion issues in the area. A discussion was held regarding whether a letter should be sent to the County or directly to the homeowner. Following discussion, the Board determined that a letter should be mailed to the homeowner informing them of the situation, along with a resolution for this item. The District will put the resident on notice of the issue with a resolution deadline of April 8, 2026, at which time the District will proceed with disconnecting the piping if necessary.

On MOTION by Mr. Hagle, seconded by Ms. Powers, with all in favor, the Board approved mailing a letter to the homeowner regarding the outfall pipe discharging onto District property, placing the resident on notice with a resolution deadline of April 8, 2026, after which the District will disconnect the piping if not resolved.

Mr. Stacy also informed the Board that he would be moving to a new engineering firm. A motion was made by Mr. Hagle, seconded by Ms. Powers, and carried unanimously to transition



the District to the new firm.

On MOTION by Mr. Hagle, seconded by Ms. Powers, with all in favor, the Board approved transitioning the District to Mr. Stacy's new engineering firm.

### C. Field Inspection Report

Mr. Goldberg spoke regarding sod being dumped on District property. Mr. Hagle suggested that Mr. Perez draft a letter to Target requesting compliance with the District's terms, as well as to Oviedo Mall LLC.

Mr. Goldberg also spoke on item 8, noting that it has been sprayed and is in the process of decomposing. The Board discussed a proposal to physically remove the material from the pond. A motion was made by Mr. Hagle for Ms. Chambers to work on this item and approve it outside of a meeting.

On MOTION by Mr. Hagle, seconded by Ms. Powers, with all in favor, the Board authorized Ms. Chambers to work on this item and approve outside of a meeting.

### D. District Manager

Mr. Perez had nothing to report.

## FIFTH ORDER OF BUSINESS Business Items

### A. Ratification of Resolution 2025-02, Resetting of Fiscal Year 2026 Budget Hearing

On MOTION by Ms. Powers, seconded by Ms. Chambers, with all in favor, Resolution 2025-02, Resetting of Fiscal Year 2026 Budget Hearing was adopted.

### B. Public Hearing on Final Budget for Fiscal Year 2026 i. Consideration of Resolution 2025-03, Adopting the Fiscal Year 2026 Final Budget

On MOTION by Mr. Hagle, seconded by Ms. Powers, with all in favor, the Board opened the Public Hearing on Final Budget for Fiscal Year 2026.

On MOTION by Ms. Chambers, seconded by Ms. Powers, with all in

favor, Resolution 2025-03, Adopting the Fiscal Year 2026 Final Budget was adopted.

On MOTION by Ms. Powers, seconded by Mr. Hagle, with all in favor, the Board closed the Public Hearing on Final Budget for Fiscal Year 2026.

**C. Public Hearing on Levying the O&M Assessments**

**i. Consideration of Resolution 2025-04, Levying the O&M Assessments**

On MOTION by Ms. Powers, seconded by Ms. Chambers, with all in favor, the Board opened the Public Hearing on Levying the O&M Assessments.

On MOTION by Mr. Hagle, seconded by Ms. Powers, with all in favor, Resolution 2025-04, Levying the O&M Assessments was adopted.

On MOTION by Ms. Powers, seconded by Ms. Chambers, with all in favor, the Board closed the Public Hearing on Levying the O&M Assessments.

**D. Consideration of Resolution 2025-05, Adopting the Fiscal Year 2026 Meeting Schedule**

On MOTION by Mr. Hagle, seconded by Ms. Powers, with all in favor, Resolution 2025-05, Adopting the Fiscal Year 2026 Meeting Schedule, was adopted.

**E. Consideration of Resolution 2025-06, Designating Officers of the District**

On MOTION by Mr. Hagle, seconded by Ms. Powers, with all in favor, Resolution 2025-06, Designating Officers of the District was adopted.

**F. Consideration of Goals and Objectives for Fiscal Year 2026**

On MOTION by Mr. Hagle, seconded by Ms. Powers, with all in favor, Goals and Objectives for Fiscal Year 2026 were approved.

**G. Consideration of Motion to Assign Fund Balance**

Mr. Hagle asked what the amount of reserves should be and requested that this be discussed at the next meeting.

On MOTION by Mr. Hagle, seconded by Ms. Powers, with all in favor, Motion to Assign Fund Balance was approved.

**SIXTH ORDER OF BUSINESS****Business Administration****A. Consideration of Minutes from the Meeting held June 4, 2025**

On MOTION by Ms. Powers, seconded by Ms. Chambers, with all in favor, Minutes from the Meeting held June 4, 2025, were approved.

**B. Consideration of Minutes from the Audit Meeting held June 4, 2025**

On MOTION by Ms. Powers, seconded by Ms. Chambers, with all in favor, Minutes from the Audit Meeting held June 4, 2025, were approved.

**C. Review of the Financial Statements**

Mr. Perez discussed the financial statements with the Board, including a review of the reserves.

**D. Review of the Check Registers**

The Board expressed an interest in reaching out to obtain a reserve study. The Check Register was accepted.

**SEVENTH ORDER OF BUSINESS****Supervisors' Comments**

No supervisor comments at this time.

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

On MOTION by Mr. Hagle, seconded by Ms. Powers, with all in favor, the meeting adjourned at 9:52 a.m.

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 Secretary

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 Chairperson

**DOVERA**

Community Development District

*Financial Report*

*August 31, 2025*

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**DOVERA**  
Community Development District

**Financial Statements**

(Unaudited)

**August 31, 2025**



**DOVERA COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

General Fund  
August 31, 2025

<b>ACCOUNT DESCRIPTION</b>	<b>TOTAL</b>
<b><u>ASSETS</u></b>	
Cash - Checking Account	\$ 74,348
Investments:	
Money Market Account	278,139
<b>TOTAL ASSETS</b>	<b>\$ 352,487</b>
<b><u>LIABILITIES</u></b>	
Accounts Payable	\$ 6,689
<b>TOTAL LIABILITIES</b>	<b>6,689</b>
<b><u>FUND BALANCES</u></b>	
Assigned to:	
Operating Reserves	67,648
Unassigned:	278,150
<b>TOTAL FUND BALANCES</b>	<b>\$ 345,798</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 352,487</b>

## DOVERA COMMUNITY DEVELOPMENT DISTRICT

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

General Fund

For the Period Ending August 31, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b>REVENUES</b>				
Interest - Investments	\$ 3,154	\$ 2,893	\$ 11,467	\$ 8,574
Special Assmnts- Tax Collector	403,583	403,583	403,582	(1)
Special Assmnts- Delinquent	-	-	1,848	1,848
Special Assmnts- Discounts	(16,143)	(16,143)	(15,445)	698
<b>TOTAL REVENUES</b>	<b>390,594</b>	<b>390,333</b>	<b>401,452</b>	<b>11,119</b>
<b>EXPENDITURES</b>				
<b>Administration</b>				
ProfServ-Engineering	26,000	23,837	14,719	9,118
ProfServ-Legal Services	10,000	9,163	11,200	(2,037)
ProfServ-Mgmt Consulting	19,636	17,996	18,000	(4)
ProfServ-Special Assessment	609	609	609	-
Auditing Services	3,900	3,900	3,100	800
Postage and Freight	250	231	1	230
Insurance - General Liability	7,139	7,139	6,382	757
Printing and Binding	300	275	-	275
Legal Advertising	1,500	1,375	1,498	(123)
Misc-Assessment Collection Cost	8,072	8,072	1,423	6,649
Misc-Contingency	850	781	1,800	(1,019)
Misc-Web Hosting	1,600	1,463	1,593	(130)
Office Supplies	75	66	-	66
Annual District Filing Fee	175	175	175	-
<b>Total Administration</b>	<b>80,106</b>	<b>75,082</b>	<b>60,500</b>	<b>14,582</b>
<b>Field</b>				
Field Services	7,800	7,150	7,150	-
Contracts-Landscape	122,550	112,343	120,288	(7,945)
Contr-Landsc-HOA Common Area	3,600	3,300	3,300	-
Utility - General	20,000	18,333	16,351	1,982
R&M-Irrigation	10,000	9,163	5,048	4,115
R&M-Lake	4,800	4,400	3,600	800
R&M-Roads & Alleyways	3,000	2,750	-	2,750
Misc-Contingency	18,738	17,182	34,655	(17,473)
Reserve	120,000	110,000	-	110,000
<b>Total Field</b>	<b>310,488</b>	<b>284,621</b>	<b>190,392</b>	<b>94,229</b>

**DOVERA COMMUNITY DEVELOPMENT DISTRICT**

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
General Fund  
For the Period Ending August 31, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b>TOTAL EXPENDITURES</b>	<b>390,594</b>	<b>359,703</b>	<b>250,892</b>	<b>108,811</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	30,630	150,560	119,930
Net change in fund balance	\$ -	\$ 30,630	\$ 150,560	\$ 119,930
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>	<b>195,238</b>	<b>195,238</b>	<b>195,238</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 195,238</b>	<b>\$ 225,868</b>	<b>\$ 345,798</b>	

**DOVERA**

Community Development District

**Supporting Schedules**

**August 31, 2025**

**Notes to the Financial Statements**  
**August 31, 2025**

**Balance Sheet**

- ▶ Operating Reserves ties to the FY 2025 budget Exhibit A.

**Financial Overview / Highlights**

- ▶ The YTD special assessments are 100% collected.
- ▶ Total YTD expenditures are approximately 70% of the prorated budget and 64% of the annual budget.

**Variance Analysis**

Account Name	YTD Budget	YTD Actual	% of Budget	Explanation
<b>Expenditures</b>				
<b><u>Administrative</u></b>				
Professional Services - Legal	\$10,000	\$11,200	112%	Kutak Rock, meetings and general counsel services thru August.
Insurance - General Liability	\$7,139	\$6,382	89%	General liability and public officials insurance paid in full for the year.
Legal Advertising	\$1,500	\$1,498	100%	Orlando Sentinel Communication meeting notices.
Miscellaneous - Contingency	\$850	\$1,800	212%	Donation of Board meeting pay to charity, Spacekids Global.
Miscellaneous - Web Hosting	\$1,600	\$1,593	100%	Annual renewal for website services paid to Innersync Studio and Inframark.
<b><u>Field</u></b>				
Contracts - Landscape	\$122,550	\$120,288	98%	Ceptra contract landscape services through August and tree removal.
Miscellaneous - Contingency	\$18,738	\$34,655	185%	Includes \$27,110 paid to Hoag Land Services for tree trimming and removal.

**DOVERA**

Community Development District

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

<b>Date Received</b>	<b>Net Amount Received</b>	<b>Discount / (Penalties) Amount</b>	<b>Collection Costs</b>	<b>Gross Amount Received</b>
Assessments Levied in FY 2025				\$ 403,583
Allocation %				100%
11/21/24	6,221	259	23	6,503
12/05/24	133,999	5,583	491	140,073
12/19/24	231,035	9,626	846	241,508
01/07/25	2,233	69	8	2,310
02/06/25	1,411	29	5	1,445
03/04/25	674	7	2	683
04/07/25	8,797	4	32	8,832
05/08/25	636	-19	2	620
06/09/25	417	-66	8	359
06/24/25	1,291	-48	5	1,248
<b>TOTAL</b>	<b>\$ 386,714</b>	<b>\$ 15,445</b>	<b>\$ 1,423</b>	<b>\$ 403,582</b>
% COLLECTED				100.0%
<b>TOTAL OUTSTANDING</b>				<b>\$ -</b>



**Cash and Investment Report**

*August 31, 2025*

**General Fund**

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Checking Account- Operating	SouthState	Checking account	n/a	n/a	\$74,348
<b>Subtotal</b>					<u>\$74,348</u>
Money Market Account	BankUnited	Money Market Account	n/a	4.07%	\$278,139
<b>Subtotal</b>					<u>\$278,139</u>
<b>Total</b>					<u><u>\$352,487</u></u>

Note: Interest rates are subject to change daily.

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**DOVERA**

Community Development District

**Check Register and Invoices**

**August 1, 2025 - August 31, 2025**

**DOVERA**  
**Community Development District**

**Payment Register by Bank Account**

For the Period from 8/1/2025 to 8/31/2025

(Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
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**SOUTHSTATE BANK - (ACCT# XXXXX0706)**

Manual Check	100071	08/04/25	Vendor	BIO-TECH CONSULTING, INC.	185913	Quarterly Maintenance of Ponds	QTRLY POND MAINT	001-546042-53901	\$1,200.00
Manual Check	100072	08/05/25	Vendor	ISLES OF OVIEDO TOWNHOME	80125	August 2025 Cost Share for Landscape	SHARED LANDSCAPE SVCS AUG 2025	001-534052-53901	\$300.00
Manual Check	100073	08/05/25	Vendor	CEPRA LANDSCAPE LLC	O-N4943	August 2025 Landscape Maintenance	AUG 2025 LANDSCAPE SVCS	001-534050-53901	\$10,212.50
Manual Check	100074	08/07/25	Vendor	INFRAMARK LLC	155253	August 2025 District Management and Field Services	FIELD OPS SRVCS AUG25	001-531122-53901	\$650.00
Manual Check	100074	08/07/25	Vendor	INFRAMARK LLC	155253	August 2025 District Management and Field Services	ADMIN SRVCS AUG25	001-531027-51201	\$1,636.33
Manual Check	100075	08/12/25	Vendor	APPIAN ENGINEERING	6346	July 18, 2025 - July 24, 2025 District Engineer	GEN ENG	001-531013-51501	\$375.00
Manual Check	100076	08/25/25	Vendor	KUTAK ROCK LLP	3611520	June 5, 2025 - June 24, 2025 District Counsel	GEN COUNSEL JUN25	001-531023-51401	\$1,835.13
Manual Check	300009	08/01/25	Vendor	DUKE ENERGY	071125-ACH	July 2025 Energy	Utility - General	001-543001-53901	\$1,669.85

**Account Total** **\$17,878.81**

**Total Amount Paid** **\$17,878.81**