INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

Sunstone Community Development District

November 11, 2026

Agenda Package

2005 PAN AM CIRCLE, SUITE 300
TAMPA, FLORIDA 33607

CLEAR PARTNERSHIPS



Sunstone
Community Development District

Board of Supervisors
Carlos de la Ossa, Chairman
Nicholas J. Dister, Vice-Chairman
Kyle Smith, Assistant Secretary
Angie Grunwald, Assistant Secretary
Albert Viera, Assistant Secretary

District Staff
Brian Lamb, District Secretary
Angel Montagna, District Manager
Vivek K. Babbar, District Counsel
Tonja Stewart, District Engineer
Charlotte Sonetirot, District Manager

Regular Meeting Agenda

The Regular Meeting of the **Sunstone Community Development District** will be held on **Wednesday, November 11, 2026, at 1:30 p.m. at the Cooper Memorial Library 2525 Oakley Seaver Drive Clermont, FL 34711.** Please let us know at least 24 hours in advance if you are planning to call into the meeting. Following is the Agenda for the Meeting:

Microsoft Teams meeting;
https://teams.microsoft.com/meet/233179205900316?p=qFHOwIs2UZIl2k5PpR
Meeting ID: 233 179 205 900 316 **Passcode: 9bG2VF3T**

THE REGULAR MEETING OF BOARD OF SUPERVISORS

1. **CALL TO ORDER/ROLL CALL**
2. **PUBLIC COMMENTS** *(Each individual has the opportunity to comment for up to 3 minutes)*
3. **BUSINESS ITEMS**
   - **A.** Consideration of Resolution 2027-01: Canvassing and Certifying the Results of the Landowner Election
   - **B**. Consideration of Resolution 2027-02: Designating Officers of the Board of Supervisors
   - **C**. Consideration of the Wrathell Hunt Associates District Management Agreement (Under Separate Cover)
4. **CONSENT AGENDA**
   - **A.** Approval of the Regular Meeting Minutes from October 14, 2026
   - **B.** Consideration of the Operation and Maintenance for October 2026
   - **C.** Acceptance of the Financials and Approval of the Check Register for October 2026
   - **D.** Ratification of the FY 2025 Audit Engagement Letter
5. **STAFF REPORTS**
   - **A.** District Counsel
   - **B.** District Engineer
   - **C.** District Manager
6. **BOARD OF SUPERVISORS REQUESTS AND COMMENTS**
7. **ADJOURNMENT**

RESOLUTION 2027-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SUNSTONE COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS MEETING FOR THE ELECTION OF SUPERVISORS, DESIGNATING SEAT NUMBERS, AND DESIGNATING TERMS OF OFFICE.

WHEREAS, the Sunstone Community Development District (the "**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, pursuant to Section 190.006(2), Florida Statutes, there shall be a meeting of the landowners of the District held every 2 years after the establishment of the District for the purpose of electing individuals to serve on the Board of Supervisors of the District (the "**Board**"); and

WHEREAS, the landowners meeting was properly noticed and held on Wednesday, November 11, 2026, and the Board desires to canvass and certify the results of the landowners election, designate the seat numbers assigned to each Board member, and designate terms of office.

NOW THEREFORE BE IT RESOLVED BY THE BOARD:

Section 1. Incorporation of Recitals. The recitals as stated above are true and correct and by this reference are incorporated into and form a material part of this Resolution.

Section 2. Canvassing and Certifying the Election Results, Designating Seat Numbers, Designating Terms of Office.

a. All valid ballots cast in the election are accurately counted and included in the final election results shown below.
b. The election results are hereby canvassed and certified, and the individuals listed below are found to have been duly elected as Board members.
c. The seat number assigned to each Board member is designated as shown below.
d. The designated term of office (commenced immediately upon election until the subsequent election in November of the year shown below) for each Board member is shown below.

Name of Board Member	# of Votes	Seat #	Term of Office
		3	2030
		4	2030
		5	2028

Passed and Adopted on November 11, 2026.

Attested By:

Sunstone
Community Development District

_____
Print Name:_____
☐Secretary/☐Assistant Secretary

_____
Print Name:_____
☐Chair/☐Vice Chair of the Board

RESOLUTION 2027-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SUNSTONE COMMUNITY DEVELOPMENT DISTRICT DESIGNATING OFFICERS OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Sunstone Community Development District (the "**District**"), is a local unit of special-purpose government created and existing pursuant to *Chapter 190, Florida Statutes*; and

WHEREAS, the Board of Supervisors of the District desire to designate the Officers of the District per *Section 190.006(6), Florida Statutes*.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE DISTRICT:

1. The following persons are elected to the offices shown, to wit:

_____	Chair
_____	Vice-Chair
_____	Secretary
_____	Treasurer
_____	Assistant Treasurer
_____	Assistant Secretary
_____	Assistant Secretary
_____	Assistant Secretary
_____	Assistant Secretary

2. This Resolution shall become effective immediately upon its adoption.

Passed and Adopted on November 11, 2026.

Attest:

Sunstone
Community Development District

_____
Name: _____
☐Secretary/☐Assistant Secretary

_____
Name: _____
☐Chair/☐Vice Chair of the Board of Supervisors

MINUTES OF MEETING
SUNSTONE
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of Sunstone Community Development District was held on Wednesday, October 14, 2026 and called to order at 1:35 p.m., at the Cooper Memorial Library 2525 Oakley Seaver Drive Clermont, Florida 34711.

Present and constituting a quorum were:

Carlos de la Ossa	Chairperson	
Kyle Smith	Assistant Secretary	*(via Teams)*
Albert Viera	Assistant Secretary	
Angie Grunwald	Assistant Secretary	

Also present were:

Charlotte Sonetirot	District Manager	
Brian Lamb	VP Developer Services	*(via Teams)*
Vivek Babbar	District Counsel	*(via Teams)*

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/Continued**

Ms. Sonetirot called the meeting to order, and a quorum was established.

SECOND ORDER OF BUSINESS **Public Comments**

There being none, the next order of business followed.

THIRD ORDER OF BUSINESS **Business Items**

A. Discussion on Ratification of Notice of Termination to Inframark

> On MOTION by Mr. de la Ossa seconded by Ms. Grunwald, with all in favor, Ratification of Notice of Termination to Inframark, was ratified. 4-0

B. Report of Fiscal Year 2026 Special Districts Performance Measures & Standards

> On MOTION by Mr. de la Ossa seconded by Ms. Grunwald, with all in favor, FY 2026 Special Districts Performance Measures & Standards Report, was approved. 4-0

FOURTH ORDER OF BUSINESS **Consent Agenda**

A. Approval of the Regular Meeting Minutes from September 16, 2026

B. Consideration of the Operation and Maintenance for September 2026

C. Acceptance of the Financials/Approval of the Check Register for September 2026

> On MOTION by Mr. de la Ossa seconded by Mr. Viera, with all in favor, the Consent Agenda, was approved. 4-0

FIFTH ORDER OF BUSINESS **Staff Reports**

A. District Counsel

B. District Engineer

C. District Manager

There being no reports, the next order of business followed.

SIXTH ORDER OF BUSINESS **BOS Requests/Comments**

There being none, the next order of business followed.

SEVENTH ORDER OF BUSINESS **Adjournment**

There being nothing further,

> On MOTION by Mr. de la Ossa seconded by Ms. Grunwald, with all in favor, meeting adjourned at 1:38 pm. 4-0

_____ _____

Assistant Secretary Carlos de la Ossa
Chairperson

SUNSTONE CDD

Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Vendor Total	Comments/Description
Monthly Contract						
GANNETT MEDIA CORP. F/K/A GANNETT CO. INC.	9/30/2026	0007907512	$1,905.28			SEP 2026 LEGAL ADVERTISING
LAKE-SUMTER STATE COLLEGE	10/16/2026	A0275666	$225.00			9/16/26 - MEETING ROOM RENTAL
STANTEC CONSULTING SERVICES INC	9/21/2026	2620879	$577.50			ENGINEERING SERVICES THRU 09/11/26
STRALEY ROBIN VERICKER	10/21/2026	29254	$1,818.48			SEPT 2026-DISTRICT COUNSEL
Monthly Contract Subtotal			**$4,526.26**			
Regular Services						
ALBERTO VIERA	10/14/2026	AV-101426	$200.00			BOARD 10/14/2026
ANGIE GRUNWALD	10/14/2026	AG-101426	$200.00			BOARD 10/14/2026
CARLOS DE LA OSSA	10/14/2026	CO-101426	$200.00			BOARD 10/14/2026
FLORIDA COMMERCE	10/1/2026	95821	$175.00			FY2027 DISTRICT STATE FEES
KYLE SMITH	10/14/2026	KS-101426	$200.00			BOARD 10/14/2026
RISK MANAGEMENT ASSOCIATES INC	10/1/2026	26727401	$500.00			FY27 INS POLICY RENEWAL - General liability
RISK MANAGEMENT ASSOCIATES INC	10/1/2026	26727401	$125.00			FY27 INS POLICY RENEWAL
RISK MANAGEMENT ASSOCIATES INC	10/1/2026	26727401	$125.25			FY27 INS POLICY RENEWAL - Commercial Cyber and Privacy Liability
RISK MANAGEMENT ASSOCIATES INC	10/1/2026	26727401	$600.00	$1,350.25	$1,350.25	FY27 INS POLICY RENEWAL
SCHOOLSTATUS PARENT, INC	10/1/2026	INV-SS-10006	$1,659.59			FY27 Website Design & ADA Maintenance
Regular Services Subtotal			**$3,984.84**			
Miscellaneous						
JSH DEVELPMENT GROUP LLC	9/24/2026	31846V203	$775,475.19			JSH DEVELOPMENT GROUP LLC REQ 1 MYALLEN
Miscellaneous Subtotal			**$775,475.19**			
TOTAL			**$783,986.29**			

USA TODAY CO.

LocaliQ

ACCOUNT NAME		ACCOUNT #	INV DATE
Sunstone CDD c/o Inframark		900873	09/30/26
INVOICE #	**INVOICE PERIOD**	**CURRENT INVOICE TOTAL**	
0007907512	Sep 1- Sep 30, 2026	$1,905.28	
PREPAY (Memo Info)	**UNAPPLIED (included in amt due)**	**TOTAL CASH AMT DUE***	
$0.00	$0.00	**$1,905.28**	

BILLING ACCOUNT NAME AND ADDRESS

Sunstone CDD c/o Inframark
2005 Pan Am CIR # 300
Tampa, FL 33607-6008

PAYMENT DUE DATE: OCTOBER 31, 2026

Legal Entity: USA TODAY Media Corp.
Terms and Conditions: Past due accounts are subject to interest at the rate of 18% per annum or the maximum legal rate (whichever is less). Advertiser claims for a credit related to rates incorrectly invoiced or paid must be submitted in writing to Publisher within 30 days of the invoice date or the claim will be waived. Any credit towards future advertising must be used within 30 days of issuance or the credit will be forfeited.
All funds payable in US dollars.

BILLING INQUIRIES/ADDRESS CHANGES 1-877-736-7612 or smb@usatodayco.com

FEDERAL ID 47-2390983

Immediate Action Required: Enroll in E-Invoicing. USA TODAY Co. has discontinued mailed invoices as we move to paperless billing. If you received this by mail, enroll today to avoid invoice delivery interruption: https://gcil.my.site.com/financialservicesportal/s/e-invoicing.

Date	Description	Amount
9/1/26	Balance Forward	$1,840.98
9/21/26	PAYMENT - THANK YOU	-$1,840.98

Legal Advertising:

Date range	Product	Order Number	Description	PO Number	Runs	Ad Size	Net Amount
9/3/26	LEE Daily Commercial	12576794	Sunstone CDD Debt Assessment & Allocation Methodology Table		1	6.0000 x 11.75 in	$1,346.72

Package Advertising:

Start-End Date	Order Number	Product	Description	PO Number	Package Cost
9/1/26	12575610	LEE Daily Commercial	Notice of Meeting September 16th		$90.48
9/23/26-9/30/26	12587859	LEE Daily Commercial	MTG 10/14		$223.92
9/25/26	12593744	LEE Daily Commercial	Sunstone II CDD FY 2027 Regular Board Meeting Schedule		$120.50
9/25/26	12593850	LEE Daily Commercial	SUNSTONE CDD FY 2027 REGULAR BOARD MEETING SCHEDULE	FY 2027 REG BRD MTGS	$123.66

USA TODAY CO.
LocaliQ

ACCOUNT NAME	ACCOUNT NUMBER	INVOICE PERIOD	INV DATE
Sunstone CDD c/o Inframark	900873	Sep 1- Sep 30, 2026	09/30/26

As an incentive for customers, we provide a discount off the total invoice cost equal to the 3.99% service fee if you pay with Cash/Check/ACH. Pay by Cash/Check/ACH and Save!

Total Cash Amount Due	$1,905.28
Service Fee 3.99%	$76.02
*Cash/Check/ACH Discount	-$76.02
*Payment Amount by Cash/Check/ACH	$1,905.28
Payment Amount by Credit Card	$1,981.30

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

ACCOUNT NAME	ACCOUNT NUMBER	INVOICE NUMBER	AMOUNT PAID
Sunstone CDD c/o Inframark	900873	0007907512	

CURRENT DUE	30 DAYS PAST DUE	60 DAYS PAST DUE	90 DAYS PAST DUE	120+ DAYS PAST DUE	UNAPPLIED PAYMENTS	TOTAL CASH AMT DUE*
$1,905.28	$0.00	$0.00	$0.00	$0.00	$0.00	**$1,905.28**

REMITTANCE ADDRESS (Include Account# & Invoice# on check)	TO PAY BY PHONE PLEASE CALL:	TOTAL CREDIT CARD AMT DUE
USA TODAY Media Corp. PO Box 631244 Cincinnati, OH 45263-1244	1-877-736-7612	$1,981.30
	To sign up for E-mailed invoices and online payments please go to https://gcil.my.site.com/financialservicesportal/s/	

0000900873000000000000007907512001905286717 8

Sunstone Community Development District

Attn: Contact Person: Angel Montagna
Email Address: InframarkCMS@payableslockbox.com; amontagna@azuria.com

Invoice Date: October 16, 2026

Invoice #: A0275666

ID#: X00157699 / CRNT

Purpose: Sunstone CDD Meeting

Due Date: Upon Receipt

Invoice Amt: $ 225.00

Contract: Facility Rental – Please see contract

Dates of Usage: September 16, 2026

If you have any questions regarding this invoice, please call Michelle Heister via email – HeisterM@lssc.edu.

Please remit payment in full by due date to:

Lake-Sumter State College
Attn: Financial Services
9501 US Hwy 441
Leesburg, FL 34788

Lake-Sumter State College

9501 U.S. Highway 441
Leesburg, FL 34788

Event Estimate

Date | **September 22, 2026**

Company

Name	Inframark
Contact	Angel Montagna (amontagna@azuria.com)
Phone	813-608-8242
Email	InframarkCMS@payableslockbox.com

Payment is due no later than 5 days before the day of the event.

Event Details

Name	Sunstone CDD Meeting
Dates	September 16, 2026

Item	Description	Amt	Price	Per Unit	Line Total
1	Room Rental Fee (1:30p-2:00p)	0.5	$ 100.00	hour	$ 50.00
2	Set up/Cleaning Fee	1	$ 175.00	event	$ 175.00
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
				Subtotal	$ 225.00
				Sales tax	
				TOTAL COST	$ 225.00

If you have any questions concerning this invoice, use the following contact information:
Name Michelle Heister
Phone 352-323-3612
Email HeisterM@lssc.edu

By signing below I understand that the final invoice is subject to change based on final needs. If any damages to the property incur as a result of this event, I will be contacted by campus personnel and may be charged for said damages.

LSSC Representative Signature Michelle H Date 9/22/2026

LSSC Representative Signature _____ Date _____

Client Signature _____ Date _____

Stantec

INVOICE

Invoice Number	2620879
Invoice Date	September 21, 2026
Purchase Order	238202468
Customer Number	195583
Project Number	238202468

Bill To
Sunstone CDD
Accounts Payable
C/O Inframark
2005 Pan Am Circle, Suite 300,
Tampa FL 33607
United States

EFT/ACH Remit To (Preferred)
Stantec Consulting Services Inc. (SCSI)
Bank of America
ABA No. : 111000012
Account No: 3752096026
Email Remittance: eft@stantec.com

Alternative Remit To
Stantec Consulting Services Inc. (SCSI)
13980 Collections Center Drive
Chicago IL 60693
United States

Project **Sunstone CDD -General Consulting Services**

Project Manager	Stewart, Tonja L	For Period Ending	**September 11, 2026**
Current Invoice Total (USD)	577.50		

Top Task **2026** **FY 2026 General Consulting Services**
Low Task **2026** **FY 2026 General Consulting Services**

Professional Services

Billing Level		Current Hours	Rate	Current Amount
Level 05	Garcia Herreros, Stephanie Ann	1.25	158.00	197.50
Level 09	Nurse, Vanessa M	2.00	190.00	380.00
	Subtotal Professional Services	3.25		577.50

Low Task Subtotal	**FY 2026 General Consulting Services**	577.50
Top Task Subtotal	FY 2026 General Consulting Services	577.50
	Total Fees & Disbursements	577.50
	INVOICE TOTAL (USD)	**577.50**

Net Due in 28 Days or in accordance with terms of the contract
Stantec will not change our banking information. If you receive a request noting our banking information has changed, please contact your Stantec Project Manager

Billing Backup

Date	Project	Task	Employee/Supplier	Quantity	Bill Rate	Bill Amount	Comment	AP Ref. #
2026-01-13	238202468	2026	NURSE, VANESSA M	1.25	190.00	237.50	SUNSTONE CDD - REQUISITIONS	
2026-01-16	238202468	2026	NURSE, VANESSA M	0.75	190.00	142.50	SUNSTONE CDD - REQUISITIONS	
2026-08-26	238202468	2026	GARCIA HERREROS, STEPHANIE ANN	0.50	158.00	79.00	PROJECT COORDINATION	
2026-09-01	238202468	2026	GARCIA HERREROS, STEPHANIE ANN	0.25	158.00	39.50	PROJECT COORDINATION	
2026-09-09	238202468	2026	GARCIA HERREROS, STEPHANIE ANN	0.50	158.00	79.00	PROJECT COORDINATION	
			Total subTask 2026	**3.25**		**577.50**		
			Total Top Task 2026	**3.25**		**577.50**		
			Total Project 238202468	**3.25**		**577.50**		

Straley Robin Vericker

1510 W. Cleveland Street

Tampa, FL 33606
Telephone (813) 223-9400
Federal Tax Id. - 20-1778458

Sunstone CDD
Sunstone CDD
2005 Pan Am Circle, Ste. 300
Tampa, FL 33607

October 21, 2026
Client: 001606
Matter: 000001
Invoice #: 29254

RE: General

For Professional Services Rendered Through September 30, 2026

SERVICES

Date	Person	Description of Services	Hours	Amount
9/1/2026	VKB	REVIEW INFRAMARK SCORE SHEET FOR PERFORMANCE BASED COMPENSATION FOR LANDSCAPING SERVICES; REVIEW AND REPLY TO EMAIL RE: SAME; REVISE AGREEMENT RE: SAME.	0.7	$262.50
9/3/2026	MS	RECEIVE, REVIEW AND REVISE MEETING AGENDA.	0.5	$87.50
9/4/2026	MS	PREPARE DRAFT PUBLICATION AD FOR LANDOWNER'S ELECTION.	0.2	$35.00
9/8/2026	VKB	REVIEW AND REVISE AGENDA FOR UPCOMING BOARD MEETING.	0.4	$150.00
9/8/2026	MS	WORK ON REVISIONS TO AGENDA; TRANSMIT SAME TO DISTRICT ADMIN.	0.2	$35.00
9/15/2026	VKB	REVIEW AGENDA PACKAGE; FOLLOW UP WITH DISTRICT MANAGER RE: UPCOMING BOARD MEETING.	0.3	$112.50
9/16/2026	VKB	PREPARE FOR AND ATTEND BOARD MEETING VIA TEAMS.	0.2	$75.00
9/17/2026	VKB	TELECONFERENCE WITH C. DE LA OSSA RE: TERMINATION OF DISTRICT MANAGEMENT SERVICES AND PLAN FOR NEW DISTRICT MANAGEMENT COMPANY.	0.3	$112.50
9/21/2026	VKB	CONFERENCE WITH C. DE LA OSSA RE: COORDINATION OF TRANSITION FOR NEW DISTRICT MANAGEMENT COMPANY, PERFORMANCE BASED AGREEMENT FOR LANDSCAPING SERVICES, AND RELATED MATTERS; REVIEW AND REVISE TERMINATION NOTICE TO INFRAMARK.	0.6	$225.00
9/21/2026	MS	PREPARE DRAFT TERMINATION LETTER FOR DISTRICT MANAGEMENT SERVICES.	0.3	$52.50

SERVICES

Date	Person	Description of Services	Hours	Amount
9/21/2026	KCH	REVIEW AND REVISE NOTICE OF TERMINATION OF DISTRICT MANAGEMENT, FIELD MANAGEMENT, AMENITY MANAGEMENT, AND OTHER SERVICES TO INFRAMARK; MEETING WITH C. DE LA OSSA TO DISCUSS TIMELINE AND NEXT STEPS.	0.2	$65.00
9/23/2026	VKB	REVIEW AND REVISE NEWSPAPER NOTICE OF LANDOWNER MEETING FOR ELECTION OF BOARD MEMBERS.	0.2	$75.00
9/23/2026	MS	FINALIZE AND TRANSMIT LANDOWNERS' ELECTION AD TO DISTRICT ADMIN.	0.2	$35.00
9/28/2026	VKB	ATTEND TEAMS CONFERENCE WITH EPG AND NEW DISTRICT MANAGEMENT AND FIELD TEAM RE: TRANSITION OF SERVICES, COORDINATION RE: SAME, AND EXPECTATIONS FOR SERVICES.	0.6	$225.00
9/28/2026	KCH	PREPARE FOR AND ATTEND TEAMS CALL RE: MANAGEMENT TRANSITION.	0.2	$65.00
9/29/2026	VKB	REVIEW AND REVISE DRAFT E-BLAST TO COMMUNITY RE: TRANSITION OF DISTRICT MANAGEMENT SERVICES.	0.2	$75.00
9/30/2026	VKB	PREPARE FOR AND ATTEND TEAMS CONFERENCE WITH DISTRICT MANAGEMENT COMPANY AND FIELD TEAM TO DISCUSS TRANSITION RESOLUTIONS AND PERFORMANCE BASED CONTRACT EXPECTATIONS.	0.3	$112.50
		Total Professional Services	5.6	$1,800.00

DISBURSEMENTS

Date	Description of Disbursements	Amount
9/21/2026	Postage	$18.48
	Total Disbursements	$18.48

Total Services	$1,800.00	
Total Disbursements	$18.48	
Total Current Charges		$1,818.48
Previous Balance		$6,622.25
Less Retainer Applied		*($1,360.00)*
PAY THIS AMOUNT		**$7,080.73**

Please Include Invoice Number on all Correspondence

Outstanding Invoices

Invoice Number	Invoice Date	Services	Disbursements	Interest	Tax	Total
28435	May 15, 2026	$762.50	$0.00	$0.00	$0.00	$2,580.98
28584	June 15, 2026	$2,307.50	$0.00	$0.00	$0.00	$4,125.98
28755	July 21, 2026	$652.50	$0.00	$0.00	$0.00	$2,470.98
28914	August 14, 2026	$365.00	$0.00	$0.00	$0.00	$2,183.48
29109	September 23, 2026	$1,370.00	$32.25	$0.00	$0.00	$3,220.73
					Total Remaining Balance Due	**$7,308.23**

AGED ACCOUNTS RECEIVABLE

0-30 Days	31-60 Days	61-90 Days	Over 90 Days
$3,220.73	$0.00	$365.00	$3,722.50

Attendance Confirmation

for

BOARD OF SUPERVISORS

District Name: Sunstone CDD

Board Meeting Date: October 14, 2026

	Name	In Attendance Please X	Paid
1	Carlos de la Ossa	x	$200.00
2	Angie Grunwald	x	$200.00
4	Kyle Smith	x	$200.00
5	Albert Viera	x	$200.00

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

District Manager Signature

Date

***** PLEASE RETURN SIGNED DOCUMENT TO LORI BINGLE*****

REVISED 10/14/2026 15:32

Attendance Confirmation

for

BOARD OF SUPERVISORS

District Name: Sunstone CDD

Board Meeting Date: October 14, 2026

	Name	In Attendance Please X	Paid
1	Carlos de la Ossa	x	$200.00
2	Angie Grunwald	x	$200.00
4	Kyle Smith	x	$200.00
5	Albert Viera	x	$200.00

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

District Manager Signature

Date

***** PLEASE RETURN SIGNED DOCUMENT TO LORI BINGLE*****

REVISED 10/14/2026 15:32

Attendance Confirmation

for

BOARD OF SUPERVISORS

District Name: Sunstone CDD

Board Meeting Date: October 14, 2026

	Name	In Attendance Please X	Paid
1	Carlos de la Ossa	x	$200.00
2	Angie Grunwald	x	$200.00
4	Kyle Smith	x	$200.00
5	Albert Viera	x	$200.00

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

District Manager Signature

Date

***** PLEASE RETURN SIGNED DOCUMENT TO LORI BINGLE*****

REVISED 10/14/2026 15:32

FloridaCommerce, Special District Accountability Program

Fiscal Year 2026 - 2027 Special District State Fee Invoice and Profile Update

Required by sections 189.064 and 189.018, Florida Statutes, and Chapter 73C-24, Florida Administrative Code

Date Invoiced: 10/01/2026				**Invoice No: 95821**
Annual Fee: $175.00	**1st Late Fee: $0.00**	**2nd Late Fee: $0.00**	**Received: $0.00**	**Total Due, Postmarked by 11/30/2026: $175.00**

RECEIVED
OCT 05 2026

STEP 1: Review the following profile and make any needed changes.

1. Special District's Name, Registered Agent's Name and Registered Office Address:

001767
Sunstone Community Development District
Mr. Brian Lamb
Inframark
2005 Pan Am Circle, Suite 300
Tampa, Florida 33607

FLORIDA COMMERCE

2. Telephone:	813-873-7300 Ext:
3. Fax:	
4. Email:	Brian.Lamb@Inframark.com
5. Status:	Independent
6. Governing Body:	Elected
7. Website Address:	sunstonecdd.com
8. County(ies):	Lake
9. Special Purpose(s):	Community Development
10. Boundary Map on File:	04/24/2023
11. Creation Document on File:	04/24/2023
12. Date Established:	04/03/2023
13. Creation Method:	Local Ordinance
14. Local Governing Authority:	City of Groveland
15. Creation Document(s):	City Ordinance 2023-17, 2026-12
16. Statutory Authority:	Chapter 190, Florida Statutes
17. Authority to Issue Bonds:	Yes
18. Revenue Source(s):	Assessments

STEP 2: Sign and date to certify accuracy and completeness.

By signing and dating below, I do hereby certify that the profile above (changes noted if necessary) is accurate and complete:

Registered Agent's Signature: _____ Date 10/7/26

STEP 3: Pay the annual state fee or certify eligibility for zero annual fee.

a. Pay the Annual Fee: Pay the annual fee by following the instructions at www.FloridaJobs.org/SpecialDistrictFee.

b. Or, Certify Eligibility for the Zero Fee: By initialing both of the following items, I, the above signed registered agent, do hereby certify that to the best of my knowledge and belief, **BOTH** of the following statements and those on any submissions to the Department are true, correct, complete, and made in good faith. I understand that any information I give may be verified.

1.___ This special district is not a component unit of a general purpose local government as determined by the special district and its Certified Public Accountant; and,

2.___ This special district is in compliance with its Fiscal Year 2024 - 2025 Annual Financial Report (AFR) filing requirement with the Florida Department of Financial Services (DFS) and that AFR reflects $3,000 or less in annual revenues or, is a special district not required to file a Fiscal Year 2024 - 2025 AFR with DFS and has included an income statement with this document verifying $3,000 or less in revenues for the current fiscal year.

Department Use Only: Approved:____ Denied: ____ Reason:_____

STEP 4: Make a copy of this document for your records.

STEP 5: Email this document to SpecialDistricts@Commerce.fl.gov or mail it to us. For our mailing address, visit www.FloridaJobs.org/SpecialDistrictFee. Direct questions to 850-717-8430.

Attendance Confirmation

for

BOARD OF SUPERVISORS

District Name: Sunstone CDD

Board Meeting Date: October 14, 2026

	Name	In Attendance Please X	Paid
1	Carlos de la Ossa	x	$200.00
2	Angie Grunwald	x	$200.00
4	Kyle Smith	x	$200.00
5	Albert Viera	x	$200.00

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

District Manager Signature

Date

***** PLEASE RETURN SIGNED DOCUMENT TO LORI BINGLE*****

REVISED 10/14/2026 15:32

INVOICE

Brown & Brown

Mail payment to:
Risk Management Associates, Inc.
P.O. Box 745959
Atlanta, GA 30374-5959

Overnight payment to:
Risk Management Associates, Inc.
Lockbox 745959
6000 Feldwood Road
College Park, GA 30349

Customer	Sunstone Community Development District
Acct #	930022
Date	10/01/2026
Customer Service	(386)252-6176
Page	1 of 1

Payment Information	
Invoice Summary	$ 1,350.25
Payment Amount	
Payment for:	Invoice#26727401
PK FL1 0294975 26-02	

Sunstone Community Development District
2005 Pan Am Circle
Suite 300
Tampa, FL 33607

Thank You

Please detach and return with payment

Customer: Sunstone Community Development District

Invoice	Effective	Transaction	Description	Amount
26727401	10/01/2026	Renew policy	Policy #PK FL1 0294975 26-02 10/01/2026-10/01/2027 Preferred Governmental Insurance Trust (PGIT)	
			General Liability - Renew policy	500.00
			Crime - Renew policy	125.00
			Commercial Cyber and Privacy Liability - Renew policy	125.25
			Directors and Officers - Renew policy	600.00

Total
$ 1,350.25

**********Future Invoices**********

01/01/2027	1,350.25	04/01/2027	1,350.25	07/01/2027	1,350.25

Thank You

Please Remit Payment Upon Receipt

Risk Management Associates, Inc. P. O. Box 2416 Daytona Beach, FL 32115	(386)252-6176	**Date** 10/01/2026

SchoolStatus

Invoice # INV-SS-10006
Date: 10/1/2026

Bill To
Sunstone CDD
2005 Pan Am Circle, Suite 300
Tampa FL 33607
United States

Total Due:	$1,659.59
Due Date:	10/31/2026

Terms	Due Date	Purchase Order	Service Start	Service End
Net 30	10/31/2026		11/14/2026	11/13/2027

Item	Amount
SchoolNow ADA Monthly reporting, error correction and training resources	$966.14
SchoolNow CMS Full-featured websites and intranet with unlimited storage and users	$60.00
SchoolNow Server Fee Annual server fee for website hosting	$633.45

Subtotal	$1,659.59
Tax Total	$0.00
Total	$1,659.59
Amount Paid	$0.00
Amount Due	$1,659.59

For Payment by EFT:

Remittance Contact: ar@schoolstatus.com
Bank Name: Stifel Bank
Bank Address: 8000 Maryland Avenue Ste 100, Clayton, Missouri 63105
Routing #: 081018998
Account #: 16763806
SWIFT: STLFUS44XXX
Please include the invoice number in the description if possible.

For Payment by Check:

SchoolStatus, LLC
P.O. Box 771470
St. Louis, MO 63177-9816
United States

Click Here to pay with Credit Card

SchoolStatus

Invoice # INV-SS-10006
Date: 10/1/2026

Click here to view our W-9.

INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

Sunstone Community Development District

Financial Report

October 31, 2026

CLEAR PARTNERSHIPS



Balance Sheet
As of October 31, 2026
(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	GENERAL LONG TERM DEBT ACCOUNT GROUP FUND	TOTAL
ASSETS					
Cash In Bank	$ 2,332	$ -	$ -	$ -	$ 2,332
Accounts Receivable	15,000	-	-	-	15,000
Investments:					
Acquisition & Construction Account	-	-	11,397,656	-	11,397,656
Reserve Fund	-	928,718	-	-	928,718
Revenue Fund	-	263,356	-	-	263,356
Amount To Be Provided	-	-	-	13,500,000	13,500,000
TOTAL ASSETS	**$ 17,332**	**$ 1,192,074**	**$ 11,397,656**	**$ 13,500,000**	**$ 26,107,062**
LIABILITIES					
Accounts Payable	$ 19,912	$ -	$ -	$ -	$ 19,912
Bonds Payable - Series 2026	-	-	-	13,500,000	13,500,000
TOTAL LIABILITIES	**19,912**	**-**	**-**	**13,500,000**	**13,519,912**
FUND BALANCES					
Restricted for:					
Debt Service	-	1,192,074	-	-	1,192,074
Capital Projects	-	-	11,397,656	-	11,397,656
Unassigned:	(2,580)	-	-	-	(2,580)
TOTAL FUND BALANCES	**(2,580)**	**1,192,074**	**11,397,656**	**-**	**12,587,150**
TOTAL LIABILITIES & FUND BALANCES	**$ 17,332**	**$ 1,192,074**	**$ 11,397,656**	**$ 13,500,000**	**$ 26,107,062**

SUNSTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending October 31, 2026

General Fund (001)

(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE ($) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES				
Interest - Investments	$ -	$ 17	$ 17	0.00%
Special Assmnts- Tax Collector	320,309	-	(320,309)	0.00%
Special Assmnts- Discounts	(12,812)	-	12,812	0.00%
Developer Estimated Contribution	51,050	-	(51,050)	0.00%
TOTAL REVENUES	**358,547**	**17**	**(358,530)**	**0.00%**
EXPENDITURES				
Administration				
Supervisor Fees	12,000	800	11,200	6.67%
Administration	4,500	375	4,125	8.33%
Arbitrage Reporting	800	-	800	0.00%
Construction Accounting	6,000	-	6,000	0.00%
Dissemination Agent/Reporting	10,000	-	10,000	0.00%
District Engineer	12,500	-	12,500	0.00%
ProfServ - Info Technology	600	50	550	8.33%
Recording Secretary	2,400	200	2,200	8.33%
Trustees Fees	8,600	-	8,600	0.00%
DTS - Continuing Disclosure Software Subscription	1,500	-	1,500	0.00%
District Counsel	15,000	-	15,000	0.00%
Misc Admin	-	1,833	(1,833)	0.00%
District Management	25,000	2,083	22,917	8.33%
Field Management	12,000	-	12,000	0.00%
Accounting Services	9,000	750	8,250	8.33%
Auditing Services	3,700	-	3,700	0.00%
Website ADA Compliance	1,613	1,660	(47)	102.91%
Postage, Phone, Faxes, Copies	500	-	500	0.00%
Rentals and Leases	600	-	600	0.00%
General Liability	2,144	625	1,519	29.15%
Public Officials Insurance	1,286	600	686	46.66%
Property & Casualty Insurance	2,572	-	2,572	0.00%
Insurance - Crime	-	125	(125)	0.00%
Legal Advertising	3,500	-	3,500	0.00%
Misc-Assessment Collection Cost	6,406	-	6,406	0.00%
Financial/Revenue Collections	5,000	417	4,583	8.34%
Meeting Expense	-	85	(85)	0.00%
Website Admin Services	1,200	100	1,100	8.33%
Dues, Licenses & Fees	175	175	-	100.00%
Total Administration	148,596	9,878	138,718	6.65%

SUNSTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending October 31, 2026

General Fund (001)

(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE ($) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Electric Utility Services				
Electric Utility Services	15,000	-	15,000	0.00%
Street Lights	85,000	-	85,000	0.00%
Water/Waste	5,000	-	5,000	0.00%
Total Electric Utility Services	105,000	-	105,000	0.00%
Other Physical Environment				
Aquatics - Contract	15,000	-	15,000	0.00%
Entrance Monuments, Gates, Walls R&M	2,000	-	2,000	0.00%
Landscape Maintenance - Contract	125,000	-	125,000	0.00%
Debris Cleanup	3,000	-	3,000	0.00%
Tree Trimming	2,000	-	2,000	0.00%
Sidewalk, Pavement, Signage R&M	2,000	-	2,000	0.00%
Storm Cleanup Contingency	5,000	-	5,000	0.00%
Total Other Physical Environment	154,000	-	154,000	0.00%
Contingency				
Misc-Contingency	2,000	-	2,000	0.00%
Total Contingency	2,000	-	2,000	0.00%
TOTAL EXPENDITURES	**409,596**	**9,878**	**399,718**	**2.41%**
Excess (deficiency) of revenues Over (under) expenditures	(51,049)	(9,861)	41,188	19.32%
OTHER FINANCING SOURCES (USES)				
Contribution to (Use of) Fund Balance	(51,049)	-	51,049	0.00%
TOTAL FINANCING SOURCES (USES)	**(51,049)**	**-**	**51,049**	**0.00%**
Net change in fund balance	$ (51,049)	$ (9,861)	$ 143,286	19.32%
FUND BALANCE, BEGINNING (OCT 1, 2026)		**7,281**		
FUND BALANCE, ENDING		**$ (2,580)**		

SUNSTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending October 31, 2026

Debt Service Fund (200)

(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE ($) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES				
Interest - Investments	$ -	$ 2,569	$ 2,569	0.00%
Special Assmnts- Tax Collector	988,032	-	(988,032)	0.00%
Special Assmnts- CDD Collected	-	255,114	255,114	0.00%
Special Assmnts- Discounts	(39,521)	-	39,521	0.00%
TOTAL REVENUES	**948,511**	**257,683**	**(690,828)**	**27.17%**
EXPENDITURES				
Misc-Assessment Collection Cost	19,761	-	19,761	0.00%
Principal Debt Retirement	200,000	-	200,000	0.00%
Interest Expense	617,513	-	617,513	0.00%
Total	837,274	-	837,274	0.00%
TOTAL EXPENDITURES	**837,274**	**-**	**837,274**	**0.00%**
Excess (deficiency) of revenues Over (under) expenditures	111,237	257,683	146,446	231.65%
OTHER FINANCING SOURCES (USES)				
Contribution to (Use of) Fund Balance	111,237	-	(111,237)	0.00%
TOTAL FINANCING SOURCES (USES)	**111,237**	**-**	**(111,237)**	**0.00%**
Net change in fund balance	$ 111,237	$ 257,683	$ (76,028)	231.65%
FUND BALANCE, BEGINNING (OCT 1, 2026)		**934,391**		
FUND BALANCE, ENDING		**$ 1,192,074**		

SUNSTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending October 31, 2026

Capital Projects Fund (300)

(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE ($) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES				
Interest - Investments	$ -	$ 32,861	$ 32,861	0.00%
TOTAL REVENUES	**-**	**32,861**	**32,861**	**0.00%**
EXPENDITURES				
TOTAL EXPENDITURES	**-**	**-**	**-**	**0.00%**
Excess (deficiency) of revenues Over (under) expenditures	-	32,861	32,861	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2026)		**11,364,795**		
FUND BALANCE, ENDING		**$ 11,397,656**		

Bank Account Statement

Sunstone CDD

Bank Account No. 5010
Statement No. 10-26
Statement Date 10/31/2026

G/L Account No. 101002 Balance	2,331.86	**Statement Balance**	2,331.86
		Outstanding Deposits	0.00
Positive Adjustments	0.00	**Subtotal**	2,331.86
Subtotal	2,331.86	**Outstanding Checks**	0.00
Negative Adjustments	0.00	**Ending Balance**	2,331.86
Ending G/L Balance	2,331.86		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Adjustments							
Total Adjustments							
Outstanding Deposits							
Total Outstanding Deposits							

SUNSTONE COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 10/1/2026 to 10/31/2026

(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001								
001	5015	10/07/26	LAKE COUNTY PROPERTY APPRAISER	2026NONAD035	NAL FILE FOR NON-AD VALOREM ASSESSMENT	Dues, Licenses & Fees	554020-51301	$50.00
001	5016	10/09/26	LAKE-SUMTER STATE COLLEGE	092226-ROOM	9/22/26 - ROOM RENTAL BOS MEETING	Rentals and Leases	544025-51301	$225.00
001	5017	10/09/26	RISK MANAGEMENT ASSOCIATES INC	26727401	FY27 INS POLICY RENEWAL	General Liability	545002-51325	$500.00
001	5017	10/09/26	RISK MANAGEMENT ASSOCIATES INC	26727401	FY27 INS POLICY RENEWAL	Insurance - Crime	545013-51325	$125.00
001	5017	10/09/26	RISK MANAGEMENT ASSOCIATES INC	26727401	FY27 INS POLICY RENEWAL	General Liability	545002-51325	$125.25
001	5017	10/09/26	RISK MANAGEMENT ASSOCIATES INC	26727401	FY27 INS POLICY RENEWAL	Public Officials Insurance	545008-51325	$600.00
001	5018	10/16/26	FLORIDA COMMERCE	95821	FY2027 DISTRICT STATE FEES	Dues, Licenses & Fees	554020-51301	$175.00
001	5019	10/22/26	GANNETT MEDIA CORP. F/K/A GANNETT CO. INC.	0007907512	SEP 2026 LEGAL ADVERTISING	Legal Advertising	548002-51301	$1,905.28
							Fund Total	$3,705.53
							Total Checks Paid	$3,705.53

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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

October 22, 2026

To Board of Supervisors
Sunstone 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 Sunstone Community Development District, City of Groveland, Florida ("the District") for the fiscal year ended September 30, 2025. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Sunstone Community Development District as of and for the fiscal year ended September 30, 2025. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

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.

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We will also issue a management letter as required by Chapter 10.550, Rules of the Auditor General of the State of Florida. As part of our audit, we will apply financial condition assessment procedures pursuant to Section 218.39(5), Florida Statutes, and Rule 10.556(8), Rules of the Auditor General, and will report, as applicable, whether the District met any of the conditions described in Section 218.503(1), Florida Statutes.

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.

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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 $3,600 for the September 30, 2025 audit, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

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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 2025 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Sunstone 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 Sunstone Community Development District.

Signed by:
By: Carlos de la Ossa
CC0CB251E795481...

Title: Chair

Date: 10/29/2026

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FICPA
Florida Institute of Certified Public Accountants

AICPA
Peer Review Program

Administered in Florida
by the Florida Institute of CPAs

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, 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, 2028. 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
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114 Review Number: 616829