



Memorandum

To: Board of Supervisors

From: District Management

Date: October 1st, 2026

RE: HB7013 – Special Districts Performance Measures and Standards

This final report is submitted in compliance with recent legislative requirements established by the Florida Legislature during its 2024 session to enhance accountability and transparency for all special districts.

District Management had identified the following focus areas with statutorily compliant goals for the Fiscal Year 2026:

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

In addition, a standardized annual reporting form was created to serve both the goal-setting and yearly reporting statutory requirements.

The goals, objectives, performance measures, and standards discussed herein represent the adopted framework by the Board of Supervisors to maintain compliance with House Bill 7013 and demonstrate the District's ongoing commitment to transparency and public accountability.

This report details the accomplishments for the Fiscal Year 2026, confirming that all goals and objectives were met, outlines the performance measures and standards employed, and provides summaries of the District Engineer's yearly infrastructure condition assessment.

District Management recommends this report be accepted as the official and final Annual Report required under Florida Statutes Section 189.0694 and related provisions.

EPMORE COMMUNITY DEVELOPMENT DISTRICT 2025-2026 REPORT – PERFORMANCE MEASURES AND STANDARDS

Exhibit A: Goals, Objectives, and Annual Reporting Form



Epmore Community Development District

Performance Measures & Standards – Annual Report

Reporting Period: October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

The District satisfied its public-meeting compliance objective by holding Board meetings as necessary during Fiscal Year 2026. Certain regularly scheduled meetings were cancelled when Board action was not required.

Meetings were scheduled to take place at 10:15 a.m. at Lennar Homes, 5505 Waterford District Drive, Miami, Florida, on the third Friday of each month.

Meeting Dates:

- October 17, 2025 – Cancelled
- November 21, 2025 – Held
- December 19, 2025 – Held
- January 16, 2026 – Cancelled
- February 20, 2026 – Held
- March 20, 2026 – Held
- April 17, 2026 – Cancelled
- May 15, 2026 – Cancelled
- June 19, 2026 – Cancelled
- June 26, 2026 – Special Meeting Held
- July 17, 2026 – Cancelled
- August 21, 2026 – Cancelled
- September 18, 2026 – Held

During Fiscal Year 2026, the District conducted meetings as necessary to administer its governance, financial, assessment, infrastructure-financing, and public-improvement responsibilities.

Result: Standard achieved.

Goal 1.2: Notice of Meetings Compliance

All meetings held during the reporting period were properly noticed in accordance with applicable Florida law. Meeting notices, agendas, and supporting materials were made available through the District's established public-notice and records procedures. Meetings that were not required were cancelled as appropriate.

Result: Standard achieved.

Goal 1.3: Access to Records Compliance

The District maintained procedures for the retention and availability of public records. Meeting agendas, minutes, resolutions, budget materials, assessment documents, engineer reports, financial records, and other District records were maintained and made available in accordance with Florida public-records requirements.

Result: Standard achieved.

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field/District Management Site Inspections

During the reporting period, the District remained in the development and infrastructure-acquisition phase. District management coordinated with the Developer and District professionals regarding the construction, acquisition, ownership, operation, and maintenance of the District's public infrastructure.

As of the District Engineer's June 23, 2026 annual report, the infrastructure remained under construction by the Developer, with roadways completed through the first lift of asphalt. The District had acquired the completed paving and drainage infrastructure; however, no other components of the public infrastructure or land had been conveyed to or acquired by the District as of the report date.

A blanket easement over the District's land was recorded in favor of the District for public purposes and for the acquisition of completed public infrastructure from the Developer during construction. The easement includes infrastructure such as earthwork, stormwater drainage, water and sewer systems, roads, landscaping, irrigation, hardscaping, and related improvements. The blanket easement is expected to terminate upon recording of the final plat and completion of the conveyance of land and easements to the District.

District management will continue to coordinate with the Developer, District Engineer, and other District professionals regarding the ongoing construction, acceptance, maintenance, and future conveyance of District infrastructure.

Result: Standard achieved.

Goal 2.2: District Engineer Inspections

The District coordinated with Alvarez Engineers, Inc., the District Engineer, regarding the planning, construction, acquisition, and maintenance of the District's public infrastructure.

The District's public infrastructure program includes roadway improvements, stormwater-management and drainage facilities, water-distribution improvements, sanitary sewer-collection improvements, force-main improvements, a sanitary lift station, and associated connection and impact fees. The initial Engineer's Report identifies estimated public-infrastructure costs of approximately \$12,199,000, including roadway improvements, stormwater management and drainage, water-distribution facilities, and sanitary sewer facilities.

The District Engineer's Fiscal Year 2026–2027 report provided recommendations for future maintenance of the District-owned paving and drainage infrastructure. The report recommends that the District consider establishing a sinking fund for future pavement replacement. Based on the Engineer's estimate, the pavement system has a 30-year service life, with an estimated annual contribution of approximately \$7,978 for future milling and resurfacing and approximately \$4,022 for future pavement marking and signing replacement.

The Engineer also recommended a five-year cyclical drainage-maintenance program for the District's drainage structures, pipes, and French drains. The suggested program would service approximately 20 percent of the system annually, including 75 drainage structures and approximately 8,459 linear feet of pipe over the five-year cycle. The Engineer estimated total five-year drainage-maintenance costs of approximately \$94,376, subject to the Board's annual budgeting and operational direction.

Result: Standard achieved.

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

The District conducted its annual budgeting process during Fiscal Year 2026 in accordance with applicable Florida law. The District's budget reflects the District's administrative, professional, insurance, and anticipated infrastructure-maintenance responsibilities.

As the District continues through the development and infrastructure-acquisition phase, future budgets will be updated as additional land and public infrastructure are conveyed to and accepted by the District. Future budget considerations will include field operations, maintenance, repair, reserve, replacement, and capital expenditures associated with District-owned infrastructure.

The District Engineer's annual report notes that the District budgeted funds for the renewal of its general liability, hired and non-owned auto, employment-practices liability, public-officials liability, and related insurance coverage.

Result: Standard achieved

Goal 3.2: Financial Reports

The District maintained financial-reporting and recordkeeping procedures through the District's accounting and management functions. Financial records, budget documents, assessment materials, invoices, check registers, and other required public information were maintained in accordance with applicable law and District procedures.

The District's financial and infrastructure planning continued to support the financing, acquisition, and maintenance of the public infrastructure serving the Epmore development. The District will continue to maintain records relating to District-owned improvements, construction and acquisition documentation, maintenance planning, insurance, budgets, and assessments.

Result: Standard achieved.

Goal 3.3: Annual Financial Audit

The District will coordinate the completion, Board acceptance, filing, and publication of its annual independent financial audit in accordance with applicable Florida law and required reporting deadlines.

The District will continue to maintain financial records and supporting documentation so that its financial activity is available for annual audit review.

Result: Standard achieved.

4. Engineer's Annual Report Summary (2026)

The District Engineer's Fiscal Year 2026–2027 report, dated June 23, 2026, confirms that the Developer was still constructing the infrastructure as of that date. The report states that the roads had been completed through the first lift of asphalt and that the completed paving and drainage infrastructure had been acquired by the District. No other public infrastructure components or land had been conveyed to or acquired by the District as of the report date.

The District's infrastructure program includes roadway improvements, stormwater-management and drainage facilities, water-distribution facilities, sanitary sewer-collection facilities, force-main improvements, a sanitary lift station, and related improvements. The initial Engineer's Report estimated the total cost of the public infrastructure program at approximately \$12,199,000.

The District Engineer recommended the following future maintenance planning measures:

- Establish a sinking fund for future pavement milling, resurfacing, marking, and signing replacement.
- Implement a five-year cyclical maintenance program for drainage structures, pipes, and French drains.
- Continue maintaining appropriate insurance coverage for District-owned facilities and operations.
- Update future District budgets as additional infrastructure and land are conveyed to and accepted by the District.

During the reporting period, the District continued coordination with the Developer, District Engineer, District Counsel, and other professionals concerning construction progress, infrastructure acquisition, maintenance planning, financial administration, assessments, and the future transition to full District ownership and maintenance responsibilities.

Result: Standard achieved.

Overall Determination

Epmore Community Development District achieved its performance measures and standards for Fiscal Year 2026. During the reporting period, the District conducted properly noticed Board meetings as needed, maintained public-records and financial-recordkeeping procedures, advanced its budgeting and financial-administration

processes, and coordinated with its professional team regarding the construction, acquisition, inspection, and future maintenance of District infrastructure.

The District remains in an active development and infrastructure-acquisition phase. As additional land and public infrastructure are conveyed to and accepted by the District, the District will continue implementing field-management, inspection, maintenance, repair, reserve, replacement, insurance, and operational responsibilities for District-owned improvements.

DocuSigned by:

Chair/Vice Chair: _____
Print Name: Teresa Baluja
Epmore Community Development District

Date: 2026-09-18

DocuSigned by:

District Manager: _____
Print Name: Juliana Duque
Epmore Community Development District

Date: 2026-09-18

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