

***Epmore
Community Development District
(JMC Groves)***

September 18, 2026

Epmore
Community Development District
(JMC Groves)
Agenda

Seat 1: Teresa Baluja – (C.)	
Seat 2: Vanessa Perez – (V.C.)	
Seat 3: Carmen Orozco – (A.S.)	
Seat 4: Marc Szasz – (A.S.)	
Seat 5: Raisa Krause – (A.S.)	

Friday
September 18, 2026
10:15 a.m.

The Office of Lennar Homes
5505 Waterford District Drive Miami, Florida
Join the meeting now

Meeting ID: 255 267 174 072 and Passcode: 3ut97oi3
1-872-240-4685 Phone Conference ID: 321 189 93#

1. Roll Call
2. Approval of the Minutes for the June 26, 2026 Meeting – **Page 3**
3. **Audit Selection Committee Meeting: – Page 9**
Opening Audit Selection Committee Meeting
 - A. Roll Call**
 - B. Ranking of Respondents to RFP**
 - C. Adjournment**
4. **Selection of Audit Firms**
5. Staff Reports
 - A. Attorney
 - B. Engineer – District Engineer's Report for Fiscal Year 2026-2027 – **Page 78**
 - C. Manager
 - 1) Final – Approval of the FY2025 – FY2026 Report Performance Measures and Standards as Required by Florida Statute 189.069 – **Page 84**
 - 2) Consideration of FY2026 – FY2027 Performance Measures and Standards as Required by Florida Statute 189.069 – **Page 82**
6. Financial Reports
 - A. Approval of Funding Requests **#9, #10, #11 & #12 – Page 97**
 - B. Approval of Unaudited Financials – **Page 101**
7. Supervisors Requests and Audience Comments
8. Adjournment

Meetings are open to the public and may be continued to a time, date and place certain. For more information regarding this CDD please visit the website: <http://www.epmorecdd.com>

**MINUTES OF MEETING
EPMORE
COMMUNITY DEVELOPMENT District**

The Special meeting of the Board of Supervisors of the Epmore Community Development District was held on Friday, June 26, 2026, at 10:19 a.m. at The Office of Lennar Homes, 5505 Waterford District Drive, Miami, Florida.

Present and constituting a quorum were:

Teresa Baluja
Vanessa Perez
Raisa Krause

Chairperson
Vice Chairperson
Assistant Secretary

Also present were:

Juliana Duque
Michael Pawelczyk

District Manager, GMS
District Counsel

FIRST ORDER OF BUSINESS

Roll Call

Ms. Duque called the meeting to order.

SECOND ORDER OF BUSINESS

Approval of Minutes of the March 20, 2026 Meeting

Ms. Duque: You have the minutes from the March 20, 2026 meeting, beginning on page four of your agenda. Are there any comments, corrections, or revisions to the minutes? Hearing none, may I have a motion to approve the minutes as presented?

On MOTION by Ms. Baluja, seconded by Ms. Krause, with all in favor, the Minutes of the March 20, 2026 Meeting, were approved.

THIRD ORDER OF BUSINESS

Public Hearing to Adopt the Fiscal Year 2027 Budget

A. Motion to Open the Public Hearing

Ms. Duque: Next item is public hearing to adopt the Fiscal Year 2027 budget. Is there a motion to open the public hearing?

On MOTION by Ms. Baluja, seconded by Ms. Krause, with all in favor, Opening the Public Hearing, was approved.

B. Public Comment and Discussion

Ms. Duque: At this time, I will open the floor for public comments on the proposed Fiscal Year 2027 budget. For the record, there are no members of the public present in person or participating by teleconference.

C. Consideration of Resolution #2026-05 Annual Appropriation Resolution

Ms. Duque: You have for consideration Resolution 2026-05, the Annual Appropriations Resolution. As the Board is aware, this resolution formally adopts the Fiscal Year 2027 budget, which is attached as Exhibit A. At this time, I would ask for a motion to adopt Resolution 2026-05.

On MOTION by Ms. Baluja, seconded by Ms. Krause, with all in favor, Resolution #2026-05 Annual Appropriation Resolution, was approved.

D. Consideration of Resolution #2026-06 Levy of Non Ad Valorem Assessments

Ms. Duque: This resolution levies the operations and maintenance and debt service assessments necessary to fund the adopted budget. It also approves the assessment roll and authorizes collection of the assessments on the County tax bill pursuant to the Uniform Method of Collection

On MOTION by Ms. Baluja, seconded by Ms. Perez, with all in favor, Resolution #2026-06 Levy of Non Ad Valorem Assessments, was approved.

E. Motion to Close the Public Hearing

Ms. Duque: Is there a motion to close the public hearing?

On MOTION by Ms. Baluja, seconded by Ms. Perez, with all in favor, Closing the Public Hearing, was approved.

FOURTH ORDER OF BUSINESS**Appointment of Audit Selection Committee**

Ms. Duque: The next item is the appointment of the audit selection committee, which begins on page 26 of your agenda. At this time, the Board needs to appoint the audit selection committee that will review proposals and rank the firms of District annual audit for fiscal year 2026. Typically, the Board itself serves as that committee. Unless there are any objections from the Board, I would like to call the roll.

A. Roll Call

Ms. Duque: Now we open the audit selection committee meeting for the Epmore Community Development District. Present today, we have Teresa, Vanessa, and Raisa.

On MOTION by Ms. Baluja, seconded by Ms. Krause, with all in favor, Opening the Audit Selection Committee Meeting, was approved.

B. Selection of Criteria for Evaluation

Ms. Duque: Under item B, the committee will consider the criteria to evaluate the audit firms. The proposed evaluation criteria sheet is in your package, and we have suggested five equal weighted categories, which are the ability of personal, proposers experience, the understanding of the scope of work, ability to furnish the required services, and the price. Unless the Audit Committee wishes to make any changes to that, I request a motion to adopt the criteria as presented.

On MOTION by Ms. Baluja, seconded by Ms. Krause, with all in favor, Adopting the Criteria as Presented, was approved.

C. Authorizing of RFP

Ms. Duque: The next item is authorizing the issuance of the request for proposal for the annual audit services, which begins on page 26. The RFP provides for the auditing of the District financial records of the Fiscal Year 2026, with options for four additional annual renewals.

On MOTION by Ms. Baluja, seconded by Ms. Krause, with all in favor, Authorizing of RFP, was approved.

D. Adjournment

Ms. Duque: Is there a motion to adjourn the audit selection committee?

On MOTION by Ms. Baluja, seconded by Ms. Krause, with all in favor, the Audit Selection Committee was adjourned.

FIFTH ORDER OF BUSINESS**Staff Reports****A. Attorney – Memorandum – 2026 Legislative Update**

Mr. Pawelczyk: We just have the legislative update that you all have heard in other meetings. Item one is the increase in the sovereign immunity liability caps. And item 5 in that memo references the recall election process for Chapter 190 CDDs.

B. Engineer

There being no comments, the next item followed.

C. Manager**1) District Update**

Ms. Duque: Under the Manager's Report, we have included recent photographs showing the current condition of the District's improvements and common areas. These photographs are attached to the agenda for informational purposes only.

2) Consideration of Proposed Fiscal Year 2027 Meeting Schedule

Ms. Duque: The next item is consideration of the proposed Fiscal Year 2027 meeting schedule. It's my understanding that the Board would like to meet on the fourth Wednesday of each month at the same time and location.

On MOTION by Ms. Baluja, seconded by Ms. Krause, with all in favor, the Proposed Fiscal Year 2027 Meeting Schedule, was approved.

3) Form 1 Financial Disclosure Due July 1, 2026

Ms. Duque: The next item is the Form 1 financial disclosure, which is due by July 1st. Everyone has filed.

4) Reminder to Complete Annual Ethics Training by December 31, 2026

Ms. Duque: Next, a reminder to complete annual ethics training by December 31, 2026.

5) Number of Registered Voters in the District – 6

Ms. Duque: This is confirming that we currently have six registered voters within the District.

SIXTH ORDER OF BUSINESS

Financial Reports

A. Approval of Funding Request #8

B. Approval of Unaudited Financials

Ms. Duque: You have approval of Funding Request #8 and the unaudited financials.

On MOTION by Ms. Baluja, seconded by Ms. Krause, with all in favor, Funding Request #8 and Unaudited Financials, were approved.

SEVENTH ORDER OF BUSINESS

Supervisors' Requests and Audience Comments

Ms. Duque: Are there any supervisors' requests at this time? We have no audience members present, and I do not hear any Supervisor requests.

EIGHTH ORDER OF BUSINESS

Adjournment

On MOTION by Ms. Baluja, seconded by Ms. Krause, with all in favor, the meeting was adjourned.

Secretary /Assistant Secretary

Chairman / Vice Chairman

EPMORE
COMMUNITY DEVELOPMENT DISTRICT
 Audit Proposals - Fiscal Years 2026, 2027, 2028, 2029, 2030

Ranking Scale	Ability of Personnel	Proposer's Experience	Understanding Scope of Work	Ability to Furnish the Required Services	Price	TOTAL
Maximum Points	20	20	20	20	20	100

FEE

Berger, Toombs, Elam, Gaines & Frank Fort Pierce	2026	\$5,900					
	2027	\$5,900					
	2028	\$6,150					
	2029	\$6,300					
	2030	\$6,300					
		\$30,550					
Grau & Associates Boca Raton	2026	\$4,200					
	2027	\$4,300					
	2028	\$4,400					
	2029	\$4,500					
	2030	\$4,600					
		\$22,000					
RMclntosh CPA Boca Raton	2026	\$4,200					
	2027	\$4,300					
	2028	\$4,400					
	2029	\$4,500					
	2030	\$4,600					
		\$22,000					
		\$0					

Auditor Selection Evaluation Criteria:

1. Ability of Personnel

20 Points

E.g. geographic locations of firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.

2. Proposer's Experience

20 Points

E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation of respondent, etc.

3. Understanding of Scope of Work

20 Points

Extent to which the proposal demonstrates an understanding of the Districts needs for the services requested.

4. Ability to Furnish the Required Services

20 Points

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required. E.g. the existence of any natural disaster plan for business operations.

5. Price

20 Points

Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.

**EPMORE
COMMUNITY DEVELOPMENT DISTRICT
PROPOSAL FOR AUDIT SERVICES**

PROPOSED BY:

Berger, Toombs, Elam, Gaines & Frank
CERTIFIED PUBLIC ACCOUNTANTS, PL

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

Maritza Stonebraker, CPA, Director

DATE OF PROPOSAL:

August 10, 2026

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

August 10, 2026

Epmore Community Development District
Governmental Management Services-SF, LLC
5385 N. Nob Hill Road
Sunrise, FL 33351

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Epmore Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for Epmore Community Development District. We will provide you with top quality, responsive service.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the standards for financial and compliance audits.

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.



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

Epmore Community Development District
August 10, 2026

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. Maritza Stonebraker is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to Epmore Community Development District.

Very truly yours,

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

PROFILE OF THE PROPOSER

Description and History of Audit Firm

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 70 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and for St. Lucie County for over 34 years. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 100 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 32 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	7
Managers (1 CPA)	2
Senior/Supervisor Accountants (1 CPA)	3
Staff Accountants	8
Paraprofessional	6
Administrative	<u>6</u>
Total – all personnel	32

Following is a brief description of each employee classification:

Staff Accountant – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

Senior Accountant – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

Managers – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

Partner/Director – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

Professional Staff Resources (Continued)

Independence – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Epmore Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

Au-C Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

Ability to Furnish the Required Services

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 74 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

GOVERNMENTAL AUDITING EXPERIENCE

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has been practicing public accounting in Florida for 70 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 1,100 community development districts, and over 2,100 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

Continuing Professional Education

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

Quality Control Program

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 33 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

Florida Green Finance Authority
Jeff Walker, Special District Services
(561) 630-4922

South Village Community Development District
Darrin Mossing, Governmental Management
Services LLC
(407) 841-5524

Gateway Services Community
Development District
Stephen Bloom, Inframark LLC
(954) 753-5841

Clearwater Cay Community
Development District
Cal Teague, Premier District Management
(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

Community Development Districts

Aberdeen Community Development
District

Beacon Lakes Community
Development District

Alta Lakes Community Development
District

Beaumont Community Development
District

Amelia Concourse Community
Development District

Bella Collina Community Development
District

Amelia Walk Community
Development District

Bonnet Creek Community
Development District

Aqua One Community Development
District

Buckeye Park Community
Development District

Arborwood Community Development
District

Candler Hills East Community
Development District

Arlington Ridge Community
Development District

Cedar Hammock Community
Development District

Bartram Springs Community
Development District

Central Lake Community
Development District

Baytree Community Development
District

Channing Park Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District	Evergreen Community Development District
Coconut Cay Community Development District	Forest Brooke Community Development District
Colonial Country Club Community Development District	Gateway Services Community Development District
Connerton West Community Development District	Gramercy Farms Community Development District
Copperstone Community Development District	Greenway Improvement District
Creekside @ Twin Creeks Community Development District	Greyhawk Landing Community Development District
Deer Run Community Development District	Griffin Lakes Community Development District
Dowden West Community Development District	Habitat Community Development District
DP1 Community Development District	Harbor Bay Community Development District
Eagle Point Community Development District	Harbourage at Braden River Community Development District
East Nassau Stewardship District	Harmony Community Development District
Eastlake Oaks Community Development District	Harmony West Community Development District
Easton Park Community Development District	Harrison Ranch Community Development District
Estancia @ Wiregrass Community Development District	Hawkstone Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District	Madeira Community Development District
Heritage Isles Community Development District	Marhsall Creek Community Development District
Heritage Lake Park Community Development District	Meadow Pointe IV Community Development District
Heritage Landing Community Development District	Meadow View at Twin Creek Community Development District
Heritage Palms Community Development District	Mediterra North Community Development District
Heron Isles Community Development District	Midtown Miami Community Development District
Heron Isles Community Development District	Mira Lago West Community Development District
Highland Meadows II Community Development District	Montecito Community Development District
Julington Creek Community Development District	Narcoossee Community Development District
Laguna Lakes Community Development District	Naturewalk Community Development District
Lake Bernadette Community Development District	New Port Tampa Bay Community Development District
Lakeside Plantation Community Development District	Overoaks Community Development District
Landings at Miami Community Development District	Panther Trace II Community Development District
Legends Bay Community Development District	Paseo Community Development District
Lexington Oaks Community Development District	Pine Ridge Plantation Community Development District
Live Oak No. 2 Community Development District	Piney Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District	Sampson Creek Community Development District
Poinciana West Community Development District	San Simeon Community Development District
Port of the Islands Community Development District	Six Mile Creek Community Development District
Portofino Isles Community Development District	South Village Community Development District
Quarry Community Development District	Southern Hills Plantation I Community Development District
Renaissance Commons Community Development District	Southern Hills Plantation III Community Development District
Reserve Community Development District	South Fork Community Development District
Reserve #2 Community Development District	St. John's Forest Community Development District
River Glen Community Development District	Stoneybrook South Community Development District
River Hall Community Development District	Stoneybrook South at ChampionsGate Community Development District
River Place on the St. Lucie Community Development District	Stoneybrook West Community Development District
Rivers Edge Community Development District	Tern Bay Community Development District
Riverwood Community Development District	Terracina Community Development District
Riverwood Estates Community Development District	Tison's Landing Community Development District
Rolling Hills Community Development District	TPOST Community Development District
Rolling Oaks Community Development District	

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community Development District	Vizcaya in Kendall Development District
TSR Community Development District	Waterset North Community Development District
Turnbull Creek Community Development District	Westside Community Development District
Twin Creeks North Community Development District	WildBlue Community Development District
Urban Orlando Community Development District	Willow Creek Community Development District
Verano #2 Community Development District	Willow Hammock Community Development District
Viera East Community Development District	Winston Trails Community Development District
VillaMar Community Development District	Zephyr Ridge Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

City of Westlake	Office of the Medical Examiner, District 19
Florida Inland Navigation District	Rupert J. Smith Law Library of St. Lucie County
Fort Pierce Farms Water Control District	St. Lucie Education Foundation
Indian River Regional Crime Laboratory, District 19, Florida	Seminole Improvement District
Viera Stewardship District	Troup Indiantown Water Control District

Current or Recent Single Audits

St. Lucie County, Florida
Early Learning Coalition, Inc.
Gateway Services Community Development District
Healthy Start Coalition

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

Counties

(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

City of Port St. Lucie
City of Vero Beach
Town of Orchid

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

Bannon Lakes Community Development District
Boggy Creek Community Development District
Capron Trail Community Development District
Celebration Pointe Community Development District
Coquina Water Control District
Diamond Hill Community Development District
Dovera Community Development District
Durbin Crossing Community Development District
Golden Lakes Community Development District
Lakewood Ranch Community Development District
Martin Soil and Water Conservation District
Meadow Pointe III Community Development District
Myrtle Creek Community Development District
St. Lucie County – Fort Pierce Fire District
The Crossings at Fleming Island
St. Lucie West Services District
Indian River County Mosquito Control District
St. John's Water Control District
Westchase and Westchase East Community Development Districts
Pier Park Community Development District
Verandahs Community Development District
Magnolia Park Community Development District

Schools and Colleges

Federal Student Aid Programs – Indian River Community College
Indian River Community College
Okeechobee County District School Board
St. Lucie County District School Board
Indian River School District – Internal Accounts

State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)
Florida School for Boys at Okeechobee
Indian River Community College Crime Laboratory
Indian River Correctional Institution

FEE SCHEDULE

We propose the fee for our audit services described below to be \$5,900 for the years ending September 30, 2026 and 2027, \$6,150 for the year ending September 30, 2028 and \$6,300 for the years ending September 30, 2029 and 2030. In addition, if a bond issuance occurs there will be an additional fee for each additional bond. The fee is contingent upon the financial records and accounting systems of Epmore Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Epmore Community Development District as of September 30, 2026, 2027, 2028, 2029 and 2030. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP

Director – 31 years experience

Education

- ◆ University of Central Florida, B.A. – Accounting
- ◆ Barry University – Master of Professional Accountancy

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- ◆ Certified Not-For-Profit Core Concepts 2018

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Associate Member, Florida Government Finance Office Associates
- ◆ Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- ◆ Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- ◆ Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- ◆ Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- ◆ Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- ◆ Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- ◆ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – present)
- ◆ Board Member – Phrozen Pharos (2019-2021)

Professional Experience

- ◆ Twenty-eight years public accounting experience with an emphasis on nonprofit and governmental organizations.
- ◆ Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
 - St. Lucie County, Florida
 - 19th Circuit Office of Medical Examiner
 - Troup Indiantown Water Control District
 - Exchange Club Center for the Prevention of Child Abuse, Inc.
 - Healthy Kids of St. Lucie County
 - Mustard Seed Ministries of Ft. Pierce, Inc.
 - Reaching Our Community Kids, Inc.
 - Reaching Our Community Kids - South
 - St. Lucie County Education Foundation, Inc.
 - Treasure Coast Food Bank, Inc.
 - North Springs Improvement District
- ◆ Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

Commitment to Quality Service

Personnel Qualifications and Experience
--

David S. McGuire, CPA, CITP (Continued)

Director

Continuing Professional Education

- ◆ Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:

- Not-for-Profit Auditing Financial Results and Compliance Requirements

- Update: Government Accounting Reporting and Auditing

- Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience
--

Matthew Gonano, CPA

Director – 14 years total experience

Education

- ◆ University of North Florida, B.B.A. – Accounting
- ◆ University of Alicante, Spain – International Business
- ◆ Florida Atlantic University – Masters of Accounting

Professional Affiliations/Community Service

- ◆ American Institute of Certified Public Accountants
- ◆ Florida Institute of Certified Public Accountants

Professional Experience

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- ◆ Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education

- ◆ Mr. Gonano has participated in numerous continuing professional education courses.

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Marlin, CPA

Director – 12 years

Education

- ◆ Indian River State College, A.A. – Accounting
- ◆ Florida Atlantic University, B.B.A. – Accounting

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- ◆ Member of the American Institute of Certified Public Accountants
- ◆ Member of the Florida Institute of Certified Public Accountants
- ◆ Affiliate member of the Government Finance Officers Association

Professional Experience

- ◆ Accountant with over 10 years of experience providing professional services to nonprofit and governmental entities.
- ◆ Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education

- ◆ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
 - Governmental Accounting Report and Audit Update
 - Analytical Procedures, FICPA
 - Annual Update for Accountants and Auditors
 - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience
--

Maritza Stonebraker, CPA

Director – 10 years

Education

- ◆ Indian River State College, B.S. – Accounting

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- ◆ Member of the American Institute of Certified Public Accountants
- ◆ Member of the Florida Institute of Certified Public Accountants
- ◆ Affiliate of the Government Finance Officers Association

Professional Experience

- ◆ Maritza launched her professional auditing career at Berger, Toombs, Elam, Gaines, & Frank, accumulating over 9 years of expertise in the field
- ◆ Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education

- ◆ Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
 - Governmental Accounting Report and Audit Update
 - Analytical Procedures, FICPA
 - Annual Update for Accountants and Auditors
 - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA

Director – 12 years

Education

- ◆ University of Central Florida, B.S. – Accounting
- ◆ Florida Atlantic University, MACC

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association

Professional Experience

- ◆ Over 10 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Herman has been involved in all phases of the audits listed on the preceding pages.

Continuing Professional Education

- ◆ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments. He has attended courses in those areas over the last two years such as:
 - Governmental Accounting Report and Audit Update
 - Annual Update: Government Accounting Reporting and Auditing
 - Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA

Accounting and Audit Manager – 34 years

Education

- ◆ Stetson University, B.B.A. – Accounting

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- ◆ Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- ◆ Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- ◆ Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- ◆ Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

Professional Experience

- ◆ Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- ◆ State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- ◆ Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- ◆ Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

Counties:

St. Lucie County

Municipalities:

City of Fort Pierce

City of Stuart

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)

Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:

Bluewaters Community Development District
Country Club of Mount Dora Community Development District
Fiddler's Creek Community Development District #1 and #2
Indigo Community Development District
North Springs Improvement District
Renaissance Commons Community Development District
St. Lucie West Services District
Stoneybrook Community Development District
Summerville Community Development District
Terracina Community Development District
Thousand Oaks Community Development District
Tree Island Estates Community Development District
Valencia Acres Community Development District

Non-Profits:

The Dunbar Center, Inc.
Hibiscus Children's Foundation, Inc.
Hope Rural School, Inc.
Maritime and Yachting Museum of Florida, Inc.
Tykes and Teens, Inc.
United Way of Martin County, Inc.
Workforce Development Board of the Treasure Coast, Inc.

- ◆ While with the Auditor General's Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- ◆ During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

Continuing Professional Education

- ◆ During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Paul Daly

Senior Accountant – 14 years

Education

- ♦ Florida Atlantic University, B.S. – Accounting

Professional Experience

- ♦ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ♦ Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Bryan Snyder

Manager – 11 years

Education

- ♦ Florida Atlantic University, B.B.A. – Accounting

Professional Experience

- ♦ Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- ♦ Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

Continuing Professional Education

- ♦ Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- ♦ Mr. Snyder is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Tifanee Terrell, CPA

Senior Accountant – 5 years

Education

- ♦ Florida Atlantic University, M.A.C.C. – Accounting

Professional Experience

- ♦ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ♦ Ms. Terrell participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Dylan Dixon

Senior Accountant – 4 years

Education

- ♦ Indian River State College, B.S. – Accounting
- ♦ Florida Gulf Coast University, M.S. – Accounting

Professional Experience

- ♦ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ♦ Mr. Dixon participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ♦ Mr. Dixon is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Brennen Moore

Staff Accountant – 3 years

Education

- ♦ Indian River State College, B.S. – Accounting

Professional Experience

- ♦ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ♦ Mr. Moore participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Katie Gifford

Staff Accountant – 2 years

Education

- ♦ Indian River State College, B.S. – Accounting

Professional Experience

- ♦ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ♦ Ms. Gifford participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Rayna Zicari

Staff Accountant – 2 years

Education

- ◆ Stetson University, B.B.A. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Ms. Zicari participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.



6930 Gall Boulevard
Suite 200
Zephyrhills, FL 33542

813.788.2155
DGPerry.com

Report on the Firm's System of Quality Control

December 4, 2025

To the Partners of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2025 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of pass.

DG Perry





Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

EPMORE

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: August 10, 2026
11:00AM

Submitted to:

Epmore
Community Development District
c/o District Manager
5385 N Nob Hill Road
Sunrise, Florida 33351

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
1001 Yamato Road, Suite 301
Boca Raton, Florida 33431
Tel (561) 994-9299
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

August 10, 2026

Epmore Community Development District
c/o District Manager
5385 N Nob Hill Road
Sunrise, Florida 33351

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2026, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Epmore Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you with an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing Your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or Ben Steets, CPA (bsteets@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



3 Partners
11 Professional Staff
2 Administrative Professionals



2005

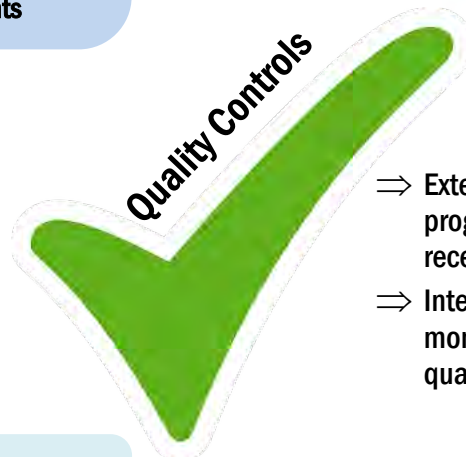
Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

Report on the Firm's System of Quality Control

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

October 3, 2025

To the Partners of Grau & Associates
And the Peer Review Committee of the
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Grau & Associates (the firm), in effect for the year ended June 30, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Grau & Associates in effect for the year ended June 30, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Grau & Associates has received a peer review rating of *pass*.

Prida Guida & Perez

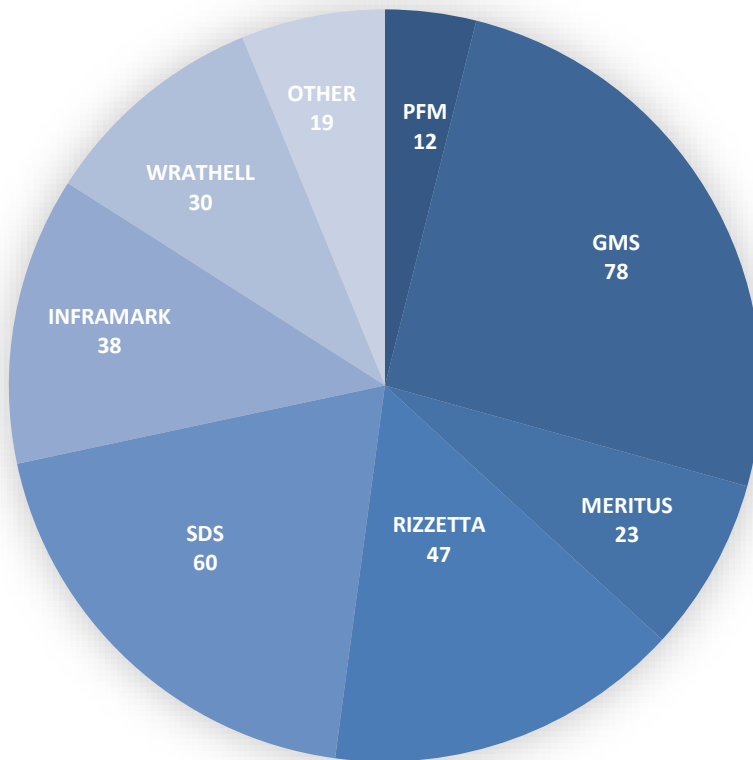
Prida Guida & Perez, P.A.

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 35+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

56 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

Ben Steets, CPA (Partner)

Years Performing Audits: 10+

CPE (last 2 years):

Government

Accounting, Auditing:

28 hours; Accounting,

Auditing and Other:

88 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

- Ben Steets

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony' J. Grau, CPA

Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I,II,IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District
Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control

St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Professional Associations/Memberships

American Institute of Certified Public Accountants Florida Government Finance Officers Association
Florida Institute of Certified Public Accountants Government Finance Officers Association Member
City of Boca Raton Financial Advisory Board Member

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	56
Total Hours	<u>80</u> (includes of 4 hours of Ethics CPE)



Ben Steets, CPA, Partner

Contact : bsteets@graucpa.com / (561) 939-6669

Experience

Grau & Associates	Partner	2023-Present
Grau & Associates	Manager	2021-2023
Grau & Associates	Senior Auditor	2018-2021
Grau & Associates	Staff Auditor	2016-2018
PCAOB Registered Firm	Staff Auditor	2015-2016

Education

Florida Atlantic University (2015)

Clients Served (partial list)

(>300) Various Special Districts	San Carlos Park Fire and Rescue Service District
Careersource Polk	Sanibel Fire and Rescue District
Central Broward Water Control District	South Broward Drainage District
Dunes Community Development District	South Trail Fire and Rescue District
Greater Naples Fire Rescue District	Town of Highland Beach
Key Marco Community Development District	Town of Lauderdale-By-The-Sea
Lake Worth Drainage District	Verona Walk Community Development District
Mae Volen Senior Center	West Villages Improvement District
Port of the Islands Community Improvement District	Winding Cypress Community Development District

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	28
Accounting, Auditing and Other	88
Total Hours	<u>116</u> (includes 4 hours of Ethics CPE)

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2026-2030 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2026	\$4,200
2027	\$4,300
2028	\$4,400
2029	\$4,500
2030	<u>\$4,600</u>
TOTAL (2026-2030)	<u>\$22,000</u>

The above fees are based on the assumption that the District maintains its current level of operations and are inclusive of the issuance of the Series 2026 Bonds that occurred on March 17, 2026. The issuance of any additional bonds is outside the scope of these fees and would result in an additional fee for the affected fiscal year(s), to be agreed upon in advance. Should the District's level of operations otherwise change, fees would be adjusted accordingly.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	491	5	4	484	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73

Current
Arbitrage
Calculations

We look forward to providing Epmore Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**

Independent Audit Service Proposal



2385 NW Executive Center Dr.
Boca Raton, FL 33431

rmcintoshcpa.com

Epmore Community Development District

Prepared By:
McIntosh CPA

August 10, 2026

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Transmittal Letter



August 10, 2026

Board of Supervisors
Epmore Community Development District
Miami-Dade County, FL

McIntosh CPA is pleased to submit this proposal to provide annual auditing services for the Epmore Community Development District (the "District"). Our firm specializes in auditing services for governmental entities, including special districts, ensuring compliance with Florida Statutes, Government Auditing Standards (Yellow Book), and the requirements set forth by the Florida Auditor General. We are a Woman & Minority Business certified by the State of Florida.

While the firm is new, the managing partner has been providing auditing services to special districts for over 18 years and has an impeccable reputation among former clients. With this experience and knowledge, we are uniquely qualified and ready to assist the District with the audit services needed. We are confident that we will not only provide the services required but exceed expectations.

We understand the importance of accountability and fiscal responsibility in government operations. Our audit methodology is designed to provide an efficient, thorough, and collaborative review process while minimizing disruption to your daily operations. Additionally, we are committed to maintaining open communication and delivering clear, actionable recommendations to support the District's financial integrity and operational efficiency.

We have an established reputation for delivering high-quality, timely, and efficient audits. With our extensive experience, we are confident in our ability to provide the District with the highest level of professional service. We acknowledge that this proposal is valid for ninety (90) days following submission.

We thank you for the opportunity to provide a proposal and look forward to working with the District's team. Please do not hesitate to contact Racquel McIntosh at 2385 NW Executive Center Dr., Suite 100, Boca Raton FL 33431, 561-981-6282, or mcintoshcpa@outlook.com with any questions.

Sincerely,

McIntoshCPA

Racquel McIntosh, CPA
President

Statement of Understanding and Scope of Work

The Epmore Community Development District requires independent audit services for the fiscal years ending September 30, 2026, with an option for four additional one-year renewals. Our firm understands that the audit must comply with:

- Chapter 218.39, Florida Statutes
- Florida Auditor General's Rules
- Government Auditing Standards (Yellow Book)
- Licensure under Chapter 473

The audit will include an examination of the District's financial records, internal controls, and compliance with applicable laws and regulations.

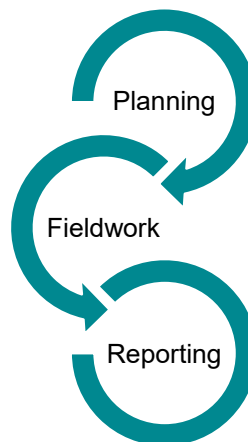
AUDIT TIMELINE

We recognize the importance of adhering to the District's annual audit deadline and are fully committed to ensuring a timely and efficient audit process. Racquel McIntosh will be responsible for the firm meeting the required deadline. Our team will strategically plan and execute the audit to ensure that the draft and auditor's reports are completed well in advance of the deadline, allowing ample time for review and discussion. Additionally, we will maintain open communication throughout the engagement to address any concerns promptly and ensure a smooth and seamless audit experience.

SCOPE OF WORK

- Conduct an independent audit in accordance with Government Auditing Standards
- Evaluate internal controls and compliance with Florida statutes
- Issue audited financial statements with findings and recommendations
- Report to the Board of Supervisors on the audit findings
- Provide ongoing support for financial and compliance questions

The audit will be performed in the three phases below;



AUDIT PLANNING

This is the most critical part of an audit, as a well planned audit determines the flow and efficiency for the entire audit. Planning consists of the following segments:

Obtain an understanding of the District – we will gain an understanding of the District in order to perform risk assessment for the various segments of the audit. It involves reviewing the policies and procedures, documenting the internal controls of the District, including compliance requirements, and making an initial assessment of inherent risk in order to determine the preliminary risk of material misstatement to the financial statements. It also includes gaining an understanding of the District's IT environment and how that affects financial reporting.

IT Assessment – we will discuss with management and document the District's IT infrastructure, including; general controls over the network and the accounting software, and specific controls within the accounting software. We will also discuss access, backups, disaster recovery, and virus protection. These discussions will assist in determining if the IT infrastructure is adequate to reduce any material financial statement misstatements.

Preliminary analytics – current vs prior year review of accounts to determine and document causes for fluctuations.

Risk Assessment - Used in conjunction with other planning items above to dictate further audit procedures.

FIELDWORK

Based on the risk assessment results from planning, a combination of analytical procedures, detail test of transactions, and use of audit confirmations will be applied by the auditor.

Analytical procedures – these will consist of revenue and expenditure variances from the prior year, variances with the budget, calculating revenue expectations, and reviewing trend analysis for anomalies.

Test of details – these will consist of tracing and vouching transactions to and from the accounting records. Will also include testing bond compliance.

Audit confirmations – these will be sent to attorneys, tax collector, bond trustees, and other entities as deemed necessary.

REPORTING

Once the fieldwork has been completed, a draft of the financial statements along with all related audit reports will be prepared for management's review. McIntosh CPA utilizes a memo to management regarding findings and recommendations not deemed significant and therefore not included in any of the audit reports. The memo will detail the observation and provide a recommendation for corrective action. No management response is required since it will not be presented in any audit report. Before a finding is reported in the audit report, a determination is made as to why the issue occurred and whether it was a one-time occurrence. We ensure that reporting items in the audit report are necessary and that recommendations are cost beneficial.

For all three phases above, if deficiencies or discrepancies are identified, management will be informed immediately to give them a chance to research and provide additional information or put corrective measures in place.

Qualifications and Experience

INDEPENDENCE

We affirm that McIntosh CPA is independent with respect to the District. We meet the independence standards of Generally Accepted Auditing Standards and the U.S. Government Accountability Office's *Government Auditing Standards*.

FIRM QUALIFICATIONS

- Licensed under Chapter 473, Florida Statutes
- Over 18 years of experience auditing governments
- Demonstrated expertise in auditing special districts and financials
- Strong track record of timely report delivery and responsiveness

The services as outlined in the statement of understanding will be overseen by Racquel McIntosh CPA, who brings over 18 years of exemplary service in the government auditing and accounting industry. In her previous role, she was an audit partner providing auditing services to municipalities and special districts throughout the State of Florida and was in charge of audit quality for the firm. In addition, she assisted clients with internal policy review, internal control best practices and implementation, and assisted with implementation of accounting software and accounting standards.

Further, she has met the educational requirements for CPAs set forth under Florida Statutes and the Government Auditing Standards (Yellow Book) issued by the Government Accountability Office (GAO). See next page for resume.

Value-Added Service

In addition to providing audit services for the District, Racquel provides an annual training session for the District accounting staff which will include; reviewing items found in the previous year's audit, accounting treatment for certain transactions, how to respond to auditor inquiry, how to analyze financial statements, and new accounting standards and regulations applicable to the upcoming audit year.

REFERENCES

Below are three districts that the engagement partner has worked on with the named management companies. In total, the engagement partner oversaw and worked on over 200 CDDs.

CATALINA AT WRINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT	Rizzetta & Company 3434 Colwell Avenue, Suite 200 Tampa, FL 33614
BERRY BAY COMMUNITY DEVELOPMENT DISTRICT	Meritus 2005 Pan Am Circle, Suite 300 Tampa, FL 33607
BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT	Inframark 210 N University Drive Coral Springs, FL 33071



RACQUEL MCINTOSH

CPA

561-981-6282

mcintoshcpa@outlook.com

Racquel McIntosh, CPA

2385 NW Executive Center
Dr. Suite 100, Boca Raton FL

EDUCATION

Masters of Accounting
Florida Atlantic University
2004

Bachelor of Arts B.B.A
Major: Accounting & Finance
Florida Atlantic University
2003

INDUSTRIES

Governments

Non-profits

MEMBERSHIPS

AICPA

CSDA

FASD

FICPA

FGFOA

FASD Board Member/Presenter

FICPA SLG Committee Member

Profile

Racquel has been providing auditing and consulting services to governments and non-profits for over 18 years. Her in-depth knowledge of government/non-profit compliance requirements, regulations, accounting principles and audit methodologies provides clients with the highest service quality delivered with the utmost integrity.

Experience

- Oct 2023- Present
McIntosh CPA
Founder & President
- 2005 - 2023
Grau & Associates
Audit Staff 2005 - 2009
Audit Senior 2009 -2011
Audit Manager 2011 - 2014,
Audit Partner 2014 - 2023
- Continuing Professional Education
Over the last two(2) years

	Hours
Government Accounting & Auditing	37.5
Accounting, Auditing & Other (Incl Ethics)	42.5
Total hours	80

Collaborations

In addition to external audits, Racquel has assisted clients with implementing new accounting standards and State legislation, switching ERP systems, improving internal controls via new policies and procedures, providing education via webinars/seminars, and providing guidance to management.

LIST OF SPECIAL DISTRICTS AUDITED

COMMUNITY DEVELOPMENT

- OVER 200

WATER CONTROL/DRAINAGE

- Central Broward Water Control District
- East Central Regional Water Reclamation Facility
- Old Plantation Water Control District
- Pinellas Park Water Management District
- Pinetree Water Control District (Broward and Palm Beach)
- Ranger Drainage District
- South Central Regional Wastewater Treatment & Disposal Plant

FIRE RESCUE

- San Carlos Park Fire Protection & Rescue District
- Sanibel Fire & Rescue District
- South Trail Fire & Rescue District

OTHER

- Boca Raton Airport Authority
- Greater Boca Raton Beach & Park District
- Indian Trail Improvement District
- Spring Lake Improvement District

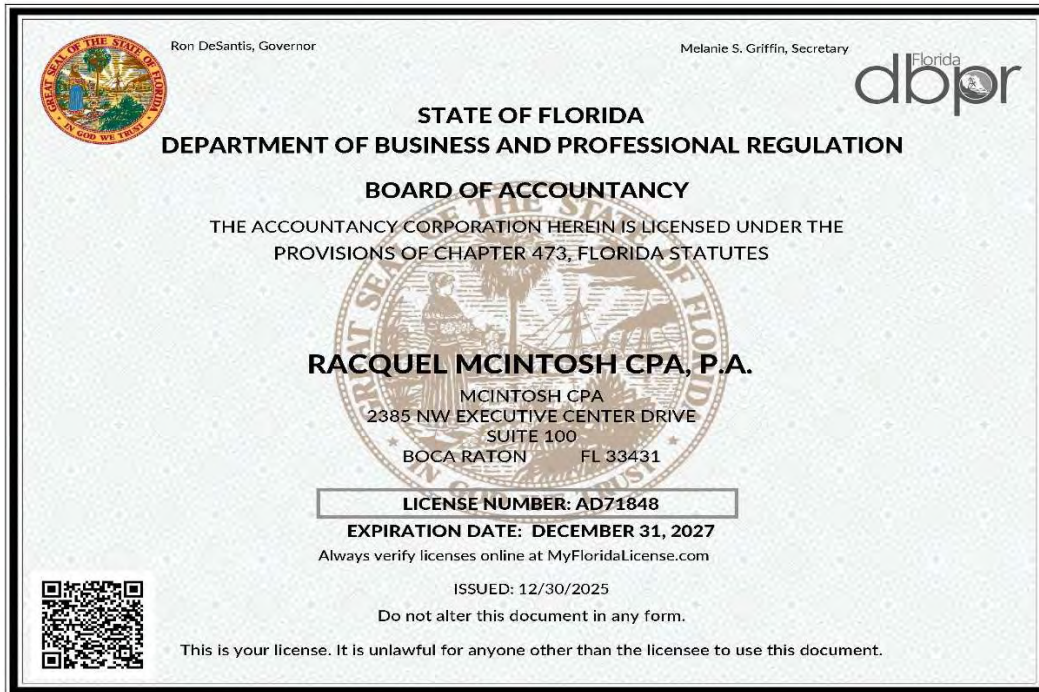
Schedule of Fees

Below are the all-inclusive fees for the District's annual financial statement audit.

Fiscal Year	Proposed Fee
2026	\$4,200
2027	\$4,300
2028	\$4,400
2029	\$4,500
2030	\$4,600

The above fees include pricing for the Series 2026 Bonds. If additional Bonds are issued in any of the fiscal years, then fees will be renegotiated.

Appendix





FL Certificate of Authorization No. 7538
8935 NW 35 Lane, Suite 101
Doral, Florida 33172
Tel. (305) 640-1345
E-Mail: Alvarez@AlvarezEng.com

June 23, 2026

Ms. Juliana Duque
District Manager
Epmore Community Development District
Governmental Management Services, Inc.
5385 N. Nob Hill Road
Sunrise, FL 33351

**Re: Epmore Community Development District
District Engineer's Report for Fiscal Year 2026-2027
Pursuant to Section 9.21 of the Master Trust Indenture as it relates to
Special Assessment Bonds, Series 2026.**

Dear District Manager,

This statement is being made pursuant to Section 9.21 of the Master Indenture between Epmore Community Development District (the "District" or "CDD") and U.S. Bank Trust Company, National Association as Trustee dated March 3, 2026, as it relates to the Special Assessment Bonds Series 2026. With this statement we are setting forth (i) our findings as to whether such portions of the 2026 Project owned by the District have been maintained in good repair, working order and condition, (ii) our recommendations as to the proper maintenance, repair, and operation of such portions of the 2026 Project during the ensuing Fiscal Year 2027, and an estimate of the amount of money necessary for such purpose, and (iii) to review the insurance carried by the District and amounts set aside for the purpose of paying their premiums.

(i) District Property and Condition

As of the date of this statement, the infrastructure is still under construction by the Developer, with roads completed up to the first lift of asphalt. Thus far, only the completed Paving and Drainage infrastructure have been acquired by the CDD. No other components of the public infrastructure or land have been conveyed to or acquired by the District.

A blanket easement over the entire CDD land was recorded at ORB 34960, PG 2479 in favor of the District for public purposes and to acquire completed public infrastructure from the Developer during construction, including earthwork, stormwater drainage, water and sewer systems, roads, landscaping, irrigation, hardscaping and related improvements. The blanket easement will terminate upon recording the final plat and completing the conveyance of land and grant easement to the CDD.

(ii) Estimated Maintenance Costs for District Owned Infrastructure

a. General

Upon conveyance of infrastructure or land to the District for ownership and maintenance, the future CDD budgets will reflect the estimated field expenditures for the proper maintenance, repair, and operation of the CDD-owned land and public infrastructure. The current FY 2027 approved proposed budget can be found at <https://www.epmorecdd.com/auditbudgets>

b. pRoads

We recommend that the District consider creating a sinking fund to finance the future capital expense at the end of the service life of the pavements. The table below provides an estimate of the replacement costs at the end of the pavement service life and the estimated annual contributions over the remaining service life to fund the future expense.

ESTIMATE OF COSTS FOR RESURFACING ROADS IN "n" YEARS									
Analysis and Annuity Recommendation									
Pavement Service Life (30 Years Estimated)		Present Year	Remaining Service Life (Yrs)	Present Year Cost (PC) of Pavement Replacement (Mill and Resurface 3/4" Thick)			Future Replacement Cost @ End of Service Life* For 2.5% Inflation Rate (r)	Annual Interest Rate	Annuity to Finance (FC) in (n) Years given (i)
From	To		(n)	Quantity (SY)	Unit Cost (\$/SY)	(PC)	FC= (PC)(1+r/100)^n	(i)	FCi/((1+i)^n-1)
PAVEMENTS									
2025	2055	2026	29	11,710	\$10.00	\$117,100	\$239,634	0.25%	\$7,978
PAVEMENT MARKINGS AND SIGNING									
2025	2035	2026	9	11,710	\$2.50	\$29,275	\$36,560	0.25%	\$4,022

c. Stormwater Management System

The following is a suggested 5-year cyclical program for servicing the inlets, manholes, pipes, and French drains of the drainage system. The program consists of servicing 20% of the system every year so that at the end of the fifth year, 100% of the system will have been serviced. The table below shows the estimated amount that would need to be budgeted yearly to service the 75 drainage structures and 8,459 Linear Feet of pipes in the District. The program may be financed yearly or in one lump sum when needed, at the discretion of the Board of Supervisors. Refer to Exhibit 3.

5-YEAR CYCLE ESTIMATE OF YEARLY COSTS FOR SERVICING THE STORMWATER DRAINAGE					
Year	Drainage Component	Unit	Quantity (Q)	Unit Price (\$/Unit)	Cost (\$)
2026 (Y1)	Structures Cleaning	EA	20	230.00	4,600
	Baffle Detachment	EA	22	50.00	1,100
	Baffle Replacement	EA	6	600.00	3,600
	Pipe Cleaning and CCTV	LF	2,716	6.75	18,333
	Cost				27,633
2027 (Y2)	Structures Cleaning	EA	14	236.00	3,304
	Baffle Detachment	EA	15	51.00	765
	Baffle Replacement	EA	4	615.00	2,460
	Pipe Cleaning and CCTV	LF	1,436	6.92	9,937
	Cost				16,466
2028 (Y3)	Structures Cleaning	EA	14	242.00	3,388
	Baffle Detachment	EA	15	53.00	795
	Baffle Replacement	EA	4	630.00	2,520
	Pipe Cleaning and CCTV	LF	1,436	7.09	10,181

5-YEAR CYCLE ESTIMATE OF YEARLY COSTS FOR SERVICING THE STORMWATER DRAINAGE					
Year	Drainage Component	Unit	Quantity (Q)	Unit Price (\$/Unit)	Cost (\$)
	Cost				16,884
2029 (Y4)	Structures Cleaning	EA	14	248.00	3,472
	Baffle Detachment	EA	15	54.00	810
	Baffle Replacement	EA	4	646.00	2,584
	Pipe Cleaning and CCTV	LF	1,436	7.27	10,440
	Cost				17,306
2030 (Y5)	Structures Cleaning	EA	13	254.00	3,302
	Baffle Detachment	EA	14	55.00	770
	Baffle Replacement	EA	2	662.00	1,324
	Pipe Cleaning and CCTV	LF	1,435	7.45	10,691
	Cost				16,087
Total	Total Structures Cleaning	EA	75		
	Total Baffle Detachment	EA	81		
	Total Baffle Replacement	EA	20		
	Total Pipe Cleaning and CCTV	LF	8,459		
	Total Cost				94,376.00
Prices Annual Inflation Rate of:		%			2.50
Baffle Replacement Quantity to be 25 % of the Baffle Detachment.					
Quantities (Q) for First Year (Y1) were computed from plans and other sources.					
Quantities for Y2, Y3 and Y4 were computed as: $Q2 = Q3 = Q4 = (Total\ Q - Q1)/4$					
Quantities for Y5 were computed as: $Q5 = Q - Q1 - Q2 - Q3 - Q4$					

(iii) Insurance.

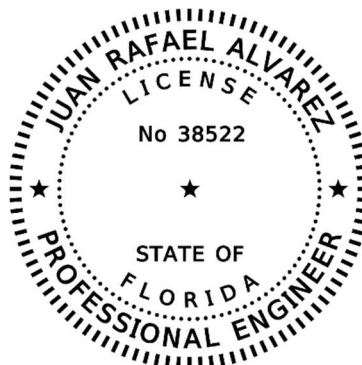
The District carries general liability, hired non-owned auto, employment practices liability, public officials liability insurance under Agreement No. 1001251300 with Florida Insurance Alliance, and has budgeted sufficient funds for its \$2,055 renewal.

If you have any questions, or require additional information, please do not hesitate to contact us at 305-640-1345 or at Alvarez@Alvarezeng.com.

Sincerely,

Alvarez Engineers, Inc.

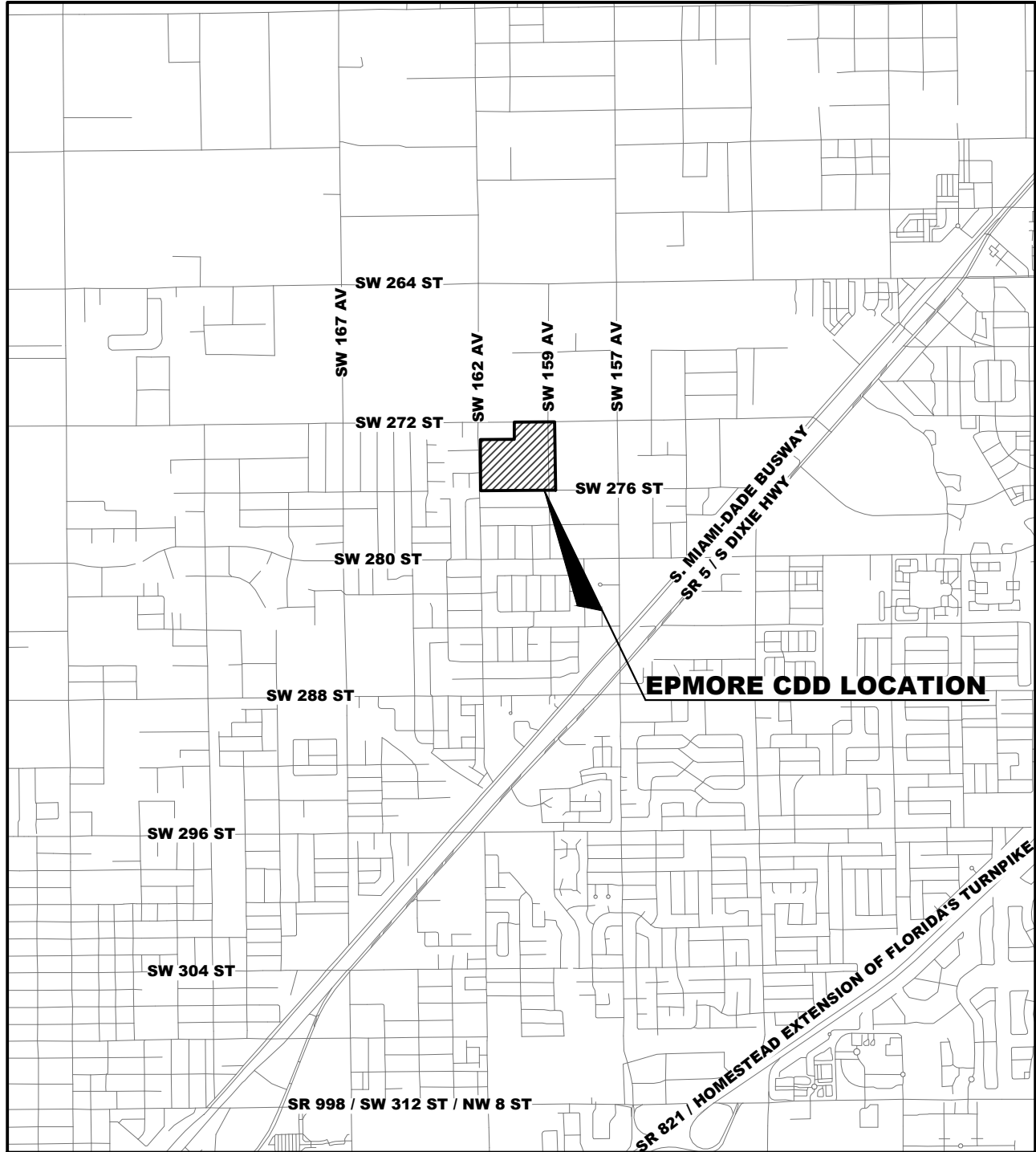
Juan R. Alvarez, PE
District Engineer
Date: June 23, 2026



This item has been digitally signed and sealed by Juan R. Alvarez, PE on June 23, 2026.

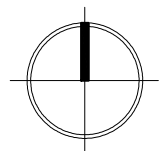
Printed copies of this document are not considered signed and sealed and the signature must be verified on any electronic copies.

Cc Michael Pawelczyk, District Counsel, mjp@bclmr.com
Austin Hackney, Ahackney@gmstnn.com



ALVAREZ ENGINEERS, INC.

**EPMORE CDD
LOCATION MAP**

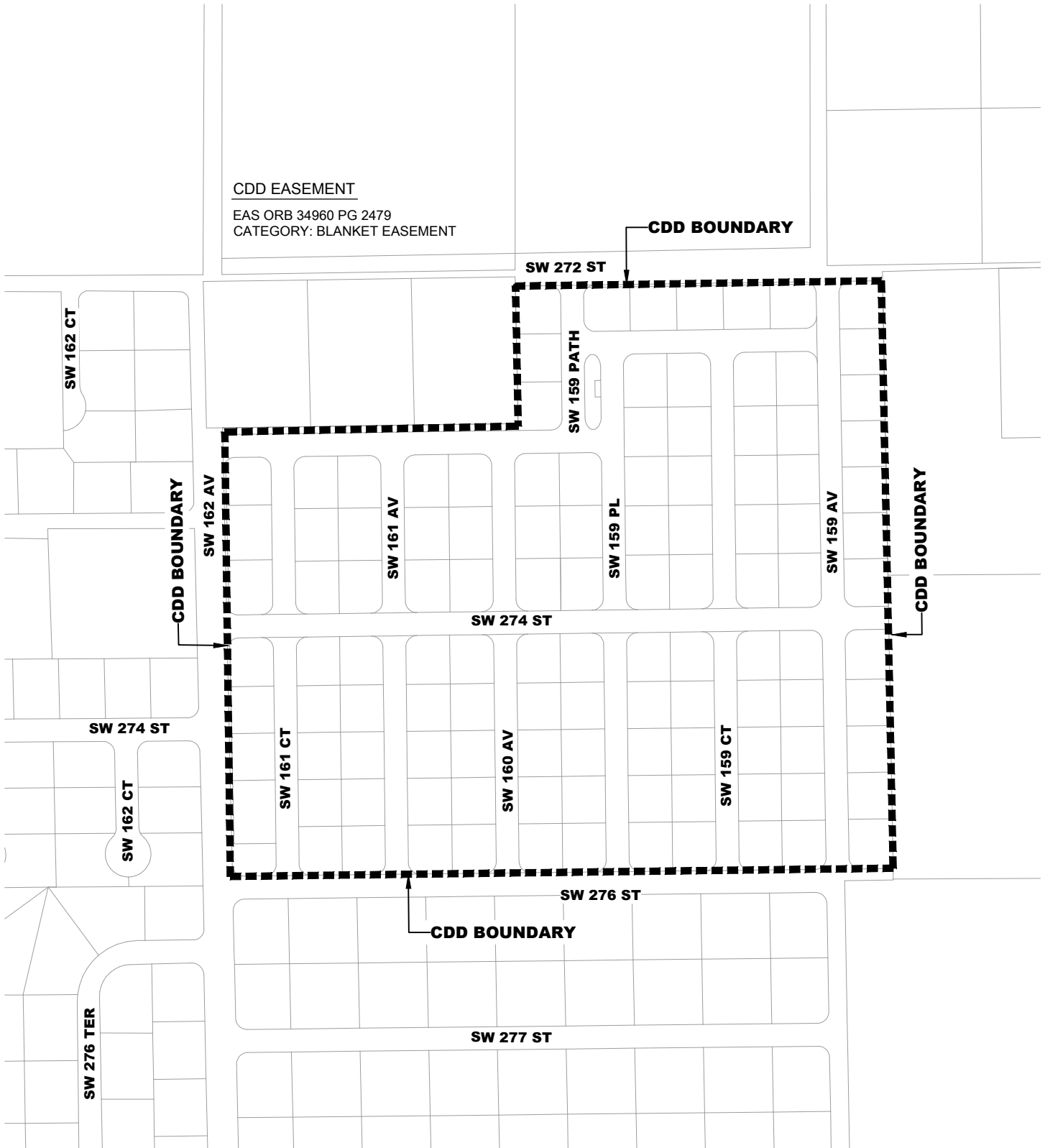


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CDD EASEMENT

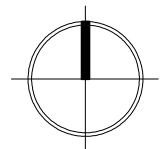
EAS ORB 34960 PG 2479
CATEGORY: BLANKET EASEMENT



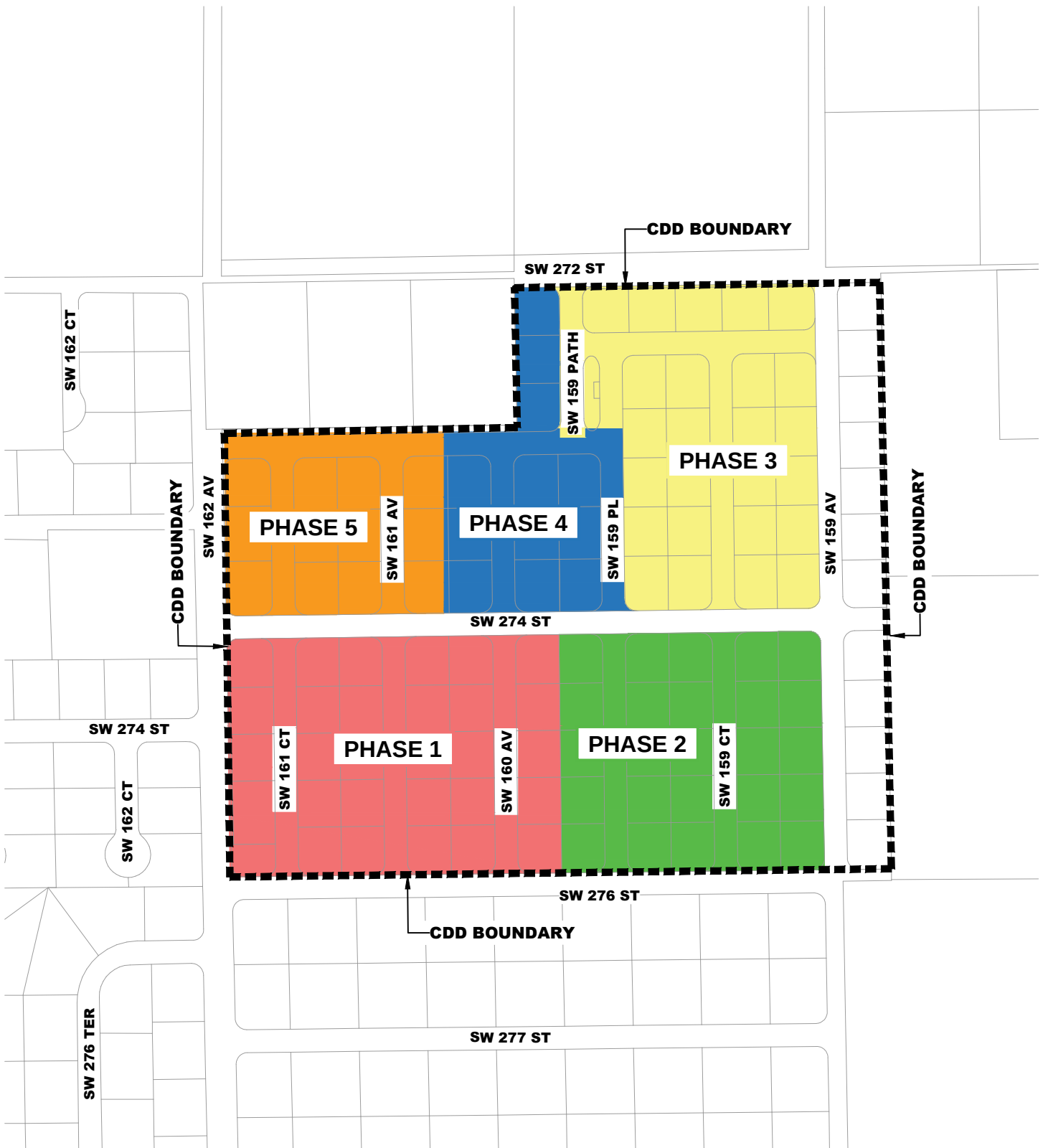
ALVAREZ ENGINEERS, INC.

EPMORE CDD

CDD EASEMENTS



0 150' 300'



ALVAREZ ENGINEERS, INC.

EPMORE CDD

DRAINAGE SYSTEM MAINTENANCE



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.

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

Date: _____

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

Date: _____



Memorandum

To: Epmore Board of Supervisors

From: District Management

Date: September 18, 2026

RE: HB7013 – Special Districts Performance Measures and Standards

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 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, 2027), 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 2027 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 & 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 their commitment to the accountability and transparency of the District.

Exhibit A:
Goals, Objectives and Annual Reporting Form

Epmore Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

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

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

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

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

Standard: 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD 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 CDD 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.

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 CDD website and/or within district records.

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

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

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

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

Standard: CDD website contains 100% of the following information: Most recent annual audit, most 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 results to the CDD website for public inspection, and transmit to the State of Florida.

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

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

Achieved: Yes ☐ No ☐

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

Date: _____

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

Date: _____

Epmore
Community Development District

BILL TO: Lennar Homes
5505 Waterford District, 5th Floor
Miami, FL 33126

May 26, 2026
Funding Request #9

PAYEE		GENERAL FUND
1	Alvarex Engineers	
	Inv# 9141 - Engineering Services (Mar 26)	\$ 142.50
	Inv# 9208 - Engineering Services (Apr 26)	\$ 261.25
2	Billing, Cochran, Lyles, Mauro & Ramsey, PA	
	Inv# 198013 - General Counsel (Mar 2026)	\$ 2,730.00
	Inv# 198479 - General Counsel (Apr 2026)	\$ 662.50
3	Egis Insurance Advisors	
	Inv# 32353 - Insurance FY2026	\$ 2,055.00
4	GMS-SF, LLC	
	Inv# 13 - Management Fees & Expenses (May 26)	\$ 3,000.00
TOTAL		\$ 8,851.25

Please make check payable to:

Epmore Community Development District
5385 N Nob Hill Road
Sunrise, FL 33351

Epmore

Community Development District

BILL TO: Lennar Homes
5505 Waterford District, 5th Floor
Miami, FL 33126

June 26, 2026
Funding Request #10

PAYEE		GENERAL FUND	
1	Billing, Cochran, Lyles, Mauro & Ramsey, PA Inv# 199058 - General Counsel (May 2026)	\$	500.00
2	GMS-SF, LLC Inv# 15- Management Fees & Expenses (Jun 26)	\$	3,000.00
TOTAL		\$	3,500.00

Please make check payable to:

Epmore Community Development District
5385 N Nob Hill Road
Sunrise, FL 33351

Epmore

Community Development District

BILL TO: Lennar Homes
5505 Waterford District, 5th Floor
Miami, FL 33126

July 28, 2026
Funding Request #11

PAYEE		GENERAL FUND	
1	Billing, Cochran, Lyles, Mauro & Ramsey, PA Inv# 199425 - General Counsel (JUN 2026)	\$	930.00
2	GMS-SF, LLC Inv# 16- Management Fees & Expenses (JuL 26)	\$	3,000.00
3	McClatchy Media Inv# IN158863 - Legal Ads	\$	399.91
	Inv# IN158864 - Legal Ads	\$	2,411.92
	Inv# IN158865 - Legal Ads	\$	408.90
TOTAL		\$	7,150.73

Please make check payable to:

Epmore Community Development District
5385 N Nob Hill Road
Sunrise, FL 33351

Epmore
Community Development District

BILL TO: Lennar Homes
5505 Waterford District, 5th Floor
Miami, FL 33126

September 18, 2026
Funding Request #12

PAYEE		GENERAL FUND
1	Alvarex Engineers	
	Inv# 9376 - Annual Engineer's Report	\$ 2,800.00
	Inv# 9436 - Engineering Services (May 26)	\$ 47.50
2	Billing, Cochran, Lyles, Mauro & Ramsey, PA	
	Inv# 199949 - General Counsel (Jul 2026)	\$ 510.00
3	GMS-SF, LLC	
	Inv# 17- Management Fees & Expenses (Aug 26)	\$ 3,000.00
	Inv# 18- Management Fees & Expenses (Sep 26)	\$ 3,000.00
4	McClatchy Media	
	Inv# IN167415 - Legal Ads	\$ 281.34
TOTAL		\$ 9,638.84

Please make check payable to:

Epmore Community Development District
5385 N Nob Hill Road
Sunrise, FL 33351

Epmore
Community Development District

Unaudited Financial Reporting
August 31, 2026



Table of Contents

1	<u>Balance Sheet</u>
2	<u>General Fund</u>
3	<u>Debt Service Fund Series 2026</u>
4	<u>Capital Project Fund Series 2026</u>
5	<u>Month to Month</u>
6	<u>Long Term Debt Report</u>

Epmore
Community Development District
Combined Balance Sheet
August 31, 2026

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Project Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
<u>Cash:</u>				
Operating Account	\$ 25,473	\$ -	\$ -	\$ 25,473
<u>Investments:</u>				
<u>Series 2026</u>				
Reserve	\$ -	\$ 20,640	\$ -	\$ 20,640
Interest	-	79,175	-	79,175
Revenue	-	1,129	-	1,129
Prepayment	-	-	-	-
Sinking	-	-	-	-
Construction	-	-	11,895	11,895
Cost of Issuance	-	-	163	163
Total Assets	\$ 25,473	\$ 100,944	\$ 12,059	\$ 138,475
Liabilities:				
Accounts Payable	\$ 6,639	\$ -	\$ -	\$ 6,639
Total Liabilites	\$ 6,639	\$ -	\$ -	\$ 6,639
Fund Balance:				
Restricted for:				
Debt Service	\$ -	\$ 100,944	\$ -	\$ 100,944
Capital Project	-	-	12,059	12,059
Unassigned	18,834	-	-	18,834
Total Fund Balances	\$ 18,834	\$ 100,944	\$ 12,059	\$ 131,836
Total Liabilities & Fund Balance	\$ 25,473	\$ 100,944	\$ 12,059	\$ 138,475

Epmore
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
Revenues:				
Developer Contributions	\$ 109,005	\$ 75,195	\$ 75,195	\$ -
Interest	-	-	-	-
Total Revenues	\$ 109,005	\$ 75,195	\$ 75,195	\$ -
Expenditures:				
<u>General & Administrative:</u>				
Engineering	\$ 10,000	\$ 9,167	\$ 3,251	\$ 5,915
Attorney	15,000	13,750	13,950	(200)
Annual Audit	6,000	-	-	-
Trustee Fees	5,000	-	-	-
Assessment Administration	2,000	-	-	-
Arbitrage Rebate	550	-	-	-
Dissemination Agent	1,200	-	-	-
Management Fees	35,000	32,083	32,083	(0)
Website Maintenance	1,000	917	917	0
Telephone	-	-	-	-
Postage & Delivery	250	229	1	228
Insurance General Liability	7,000	2,055	2,055	-
Printing & Binding	250	229	2	228
Legal Advertising	5,000	4,583	3,502	1,081
Other Current Charges	530	486	425	61
Office Supplies	50	46	-	46
Dues, Licenses & Subscriptions	175	175	175	-
Contingency	2,500	2,292	-	2,292
Total General & Administrative	\$ 91,505	\$ 66,012	\$ 56,361	\$ 9,651
<u>Operations & Maintenance</u>				
Field Expenditures				
Landscape Maintenance	\$ 15,000	\$ 13,750	\$ -	\$ 13,750
Mail Kiosk	2,500	2,292	-	2,292
Subtotal Field Expenditures	\$ 17,500	\$ 16,042	\$ -	\$ 16,042
Total Operations & Maintenance	\$ 17,500	\$ 16,042	\$ -	\$ 16,042
Total Expenditures	\$ 109,005	\$ 82,053	\$ 56,361	\$ 25,693
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ (6,859)	\$ 18,834	\$ 25,693
Net Change in Fund Balance	\$ -	\$ (6,859)	\$ 18,834	\$ 25,693
Fund Balance - Beginning	\$ -		\$ -	
Fund Balance - Ending	\$ -		\$ 18,834	

Epmore
Community Development District
Debt Service Fund Series 2026
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/26	Thru 08/31/26	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 1,399	\$ 1,399
Total Revenues	\$ -	\$ -	\$ 1,399	\$ 1,399
Expenditures:				
Interest - 5/1	\$ -	\$ -	\$ 19,354	\$ (19,354)
Principal - 5/1	-	-	-	-
Interest - 11/1	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 19,354	\$ (19,354)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (17,954)	\$ (17,954)
Other Financing Sources/(Uses):				
Bond Proceeds	\$ -	\$ -	\$ 119,169	\$ 119,169
Transfer In/(Out)	-	-	(271)	(271)
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 118,898	\$ 118,898
Net Change in Fund Balance	\$ -	\$ -	\$ 100,944	\$ 100,944
Fund Balance - Beginning	\$ -		\$ -	
Fund Balance - Ending	\$ -		\$ 100,944	

Epmore
Community Development District
Capital Project Fund Series 2026
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
Revenues				
Interest	\$ -	\$ -	\$ 6,749	\$ 6,749
Total Revenues	\$ -	\$ -	\$ 6,749	\$ 6,749
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 2,606,298	\$ (2,606,298)
Cost of Issuance	-	-	324,494	(324,494)
Total Expenditures	\$ -	\$ -	\$ 2,930,792	\$ (2,606,298)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (2,924,043)	\$ (2,599,549)
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ 271	\$ 271
Bond Proceeds	-	-	2,935,831	2,935,831
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 2,936,102	\$ 2,936,102
Net Change in Fund Balance	\$ -	\$ -	\$ 12,059	\$ 336,553
Fund Balance - Beginning	\$ -	\$ -	\$ -	
Fund Balance - Ending	\$ -	\$ -	\$ 12,059	

Epmore
Community Development District
Month to Month

	Oct		Nov		Dec		Jan		Feb		March		April		May		June		July		Aug		Sept		Total	
Revenues:																										
Developer Contributions	\$	-	\$	-	\$	2,683	\$	39,771	\$	-	\$	-	\$	23,890	\$	-	\$	8,851	\$	-	\$	-	\$	-	\$	75,195
Interest		-		-		-		-		-		-		-		-		-		-		-		-	-	
Total Revenues	\$	-	\$	-	\$	2,683	\$	39,771	\$	-	\$	-	\$	23,890	\$	-	\$	8,851	\$	-	\$	-	\$	-	\$	75,195
Expenditures:																										
<u>General & Administrative:</u>																										
Supervisor Fees	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
PR-FICA		-		-		-		-		-		-		-		-		-		-		-		-	-	
Engineering		-		-		-		-		-		143		261		48		-		2,800		-		-	3,251	
Attorney		750		1,230		2,640		1,710		2,288		2,730		663		500		930		510		-		-	13,950	
Annual Audit		-		-		-		-		-		-		-		-		-		-		-		-	-	
Assessment Administration		-		-		-		-		-		-		-		-		-		-		-		-	-	
Arbitrage Rebate		-		-		-		-		-		-		-		-		-		-		-		-	-	
Dissemination Agent		-		-		-		-		-		-		-		-		-		-		-		-	-	
Management Fees		2,917		2,917		2,917		2,917		2,917		2,917		2,917		2,917		2,917		2,917		2,917		-	32,083	
Website Maintenance		83		83		83		83		83		83		83		83		83		83		83		-	917	
Telephone		-		-		-		-		-		-		-		-		-		-		-		-	-	
Postage & Delivery		-		-		-		-		1		-		-		-		-		-		-		-	1	
Insurance General Liability		-		-		-		-		-		-		-		2,055		-		-		-		-	2,055	
Printing & Binding		-		-		-		-		-		-		-		2		-		-		-		-	2	
Legal Advertising		-		-		-		-		-		-		-		-		-		3,221		281		-	3,502	
Other Current Charges		-		-		-		58		59		-		80		81		47		52		49		-	425	
Office Supplies		-		-		-		-		-		-		-		-		-		-		-		-	-	
Dues, Licenses & Subscriptions		175		-		-		-		-		-		-		-		-		-		-		-	175	
Total General & Administrative	\$	3,925	\$	4,230	\$	5,640	\$	4,768	\$	5,348	\$	5,873	\$	4,004	\$	5,685	\$	3,977	\$	9,582	\$	3,331	\$	-	\$	56,361
<u>Operations & Maintenance</u>																										
Field Expenditures																										
Landscape Maintenance	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Mail Kiosk		-		-		-		-		-		-		-		-		-		-		-		-	-	
Total Operations & Maintenance	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Expenditures	\$	3,925	\$	4,230	\$	5,640	\$	4,768	\$	5,348	\$	5,873	\$	4,004	\$	5,685	\$	3,977	\$	9,582	\$	3,331	\$	-	\$	56,361
Excess (Deficiency) of Revenues over Expenditures	\$	(3,925)	\$	(4,230)	\$	(2,957)	\$	35,003	\$	(5,348)	\$	(5,873)	\$	19,886	\$	(5,685)	\$	4,875	\$	(9,582)	\$	(3,331)	\$	-	\$	18,834
Net Change in Fund Balance	\$	(3,925)	\$	(4,230)	\$	(2,957)	\$	35,003	\$	(5,348)	\$	(5,873)	\$	19,886	\$	(5,685)	\$	4,875	\$	(9,582)	\$	(3,331)	\$	-	\$	18,834

Epmore

Community Development District

Long Term Debt Report

Series 2026, Special Assessment Bonds (2026 Project)		
Term 1		
Interest Rate:	4.000%	
Maturity Date:	5/1/2033	
Par Value	\$365,000	
Term 2		
Interest Rate:	5.125%	
Maturity Date:	5/1/2046	
Par Value	\$1,120,000	
Term 3		
Interest Rate:	5.500%	
Maturity Date:	5/1/2056	
Par Value	\$1,570,000	
Reserve Fund Definition	10% of Maximum Annual Debt Service	
Reserve Fund Requirement	\$206,400	
Bonds Issuance 3/17/26:		\$3,055,000
Current Bonds Outstanding		\$3,055,000