Epmore
Community Development District
(JMC Groves)

June 26, 2026

Epmore

Community Development District

(JMC Groves)

Special Meeting 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
June 26, 2026
10:15 a.m.

The Office of Lennar Homes
5505 Waterford District Drive Miami, Florida
Join the meeting now
Meeting ID: 256 682 355 984 03 and Passcode: Ts2p3Ni2
1-872-240-4685 Phone Conference ID: 618 183 376#

1. Roll Call

2. Approval of the Minutes for the March 20, 2026 Meeting **– Page 4**

3. Public Hearing to Adopt the Fiscal Year 2027 Budget **– Page 7**
   A. Motion to Open the Public Hearing

   B. Public Comment and Discussion

   C. Consideration of **Resolution #2026-05** Annual Appropriation Resolution **– Page 17**

   D. Consideration of **Resolution #2026-06** Levy of Non Ad Valorem Assessments **– Page 20**

   E. Motion to Close the Public Hearing

4. **Appointment of Audit Selection Committee – Page 26**
   Audit Selection Committee Meeting:
   Opening Audit Selection Committee Meeting
   A. Roll Call

   B. Selection of Criteria for Evaluation

   C. Authorizing of RFP

   D. Adjournment

5. Staff Reports
   A. Attorney – Memorandum – 2026 Legislative Update **– Page 30**

   B. Engineer

   C. Manager
      1) District Update **– Page 36**

      2) Consideration of Proposed Fiscal Year 2027 Meeting Schedule **– Page 38**

      3) Form 1 Financial Disclosure Due July 1, 2026 – ***everyone has filed – Page 39***

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

5) Number of Registered Voters in the District **– 6 – Page 42**

6. Financial Reports
    A. Approval of Funding Request **#8 – Page 43**

    B. Approval of Unaudited Financials **– Page 45**

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 regular meeting of the Board of Supervisors of the Epmore Community Development District was held on Friday, March 20, 2026, at 10:15 a.m. at The Office of Lennar Homes, 5505 Waterford District Drive, Miami, Florida.

Present and constituting a quorum were:

Teresa Baluja	Chairperson
Vanessa Perez	Vice Chairperson
Raisa Krause	Assistant Secretary

Also present were:

Juliana Duque	District Manager, GMS
Michael Pawelczyk	District Counsel

FIRST ORDER OF BUSINESS — Roll Call

Ms. Duque called the meeting to order.

SECOND ORDER OF BUSINESS — Approval of Minutes of the February 20, 2026 Meeting

Ms. Duque: You have the minutes of the February 20, 2026 meeting. Are there any comments, corrections, or changes to the minutes? Hearing no changes, I would ask for a motion to approve them.

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

THIRD ORDER OF BUSINESS Consideration of:

A. Resolution #2026-03 Expanding Boundaries

Ms. Duque: Let's move forward to consideration of Resolution 2026-03 Expanding Boundaries. This resolution authorizes District counsel and District staff to file a petition with Miami-Dade County to expand District boundaries by approximately 39.75 acres as is described on Exhibit A. This expansion reflects that landowners request to annex additional parcels to Epmore. It's being done as per Florida statute.

> On MOTION by Ms. Baluja, seconded by Ms. Perez, with all in favor, Resolution #2026-03 Expanding Boundaries, was approved.

B. Resolution #2026-04 Approving the Proposed Fiscal Year 2027 Budget and Setting the Public Hearing

Ms. Duque: Resolution 2026-04 approves the proposed Fiscal Year 2027 budget and schedules the required public hearing. The proposed budget maintains the same total funding level as Fiscal Year 2026, with $91,505 for administrative costs and $17,500 for field expenses, inclusive of the annexation area. The public hearing to adopt the budget must be set at least 60 days from today's date, and the operation and maintenance budget must be provided to the Clerk of the Miami-Dade County Board of County Commissioners by June 15. Staff recommends holding the public hearing on June 26, 2026, to coincide with other meetings already scheduled for that date.

> On MOTION by Ms. Baluja, seconded by Ms. Perez, with all in favor, Resolution #2026-04 Approving the Proposed Fiscal Year 2027 Budget and Setting the Public Hearing for June 26, 2026 at 10:15 a.m. at 5505 Waterford District Drive, Miami, Florida, was approved.

FOURTH ORDER OF BUSINESS Staff Reports

A. Attorney

Mr. Pawelczyk: I'm happy to report that on March 17th we closed on the Series 2026 bonds. The money should be in the trust account and the developer will start submitting requisitions to pay for that infrastructure.

B. Engineer

There being no comments, the next item followed.

C. Manager

Ms. Duque: I have nothing additional to report.

FIFTH ORDRER OF BUSINESS Financial Reports

A. Approval of Funding Request #7

B. Approval of Unaudited Financials

Ms. Duque: You have Funding Request #7 and the unaudited financials. Unless there are any questions, I would ask for a motion to approve both of those.

> On MOTION by Ms. Baluja, seconded by Ms. Perez, with all in favor, Funding Request #7 and the Unaudited Financials, were approved.

SIXTH 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.

SEVENTH ORDER OF BUSINESS Adjournment

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

___________________________	___________________________
Secretary /Assistant Secretary	Chairman / Vice Chairman

Epmore/Dunagans Annexation

Community Development District

Approved Proposed Budget

FY 2027

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Epmore/Dunagans Annexation

Community Development District

Approved Proposed Budget

General Fund

Description	With Annexation of Dunagans Adopted Budget FY 2026	Approved Proposed Budget FY 2027	
REVENUES:			
Developer Contributions/Maintenance Assessments	$ 109,005	$ 109,005	
TOTAL REVENUES	**$ 109,005**	**$ 109,005**	
EXPENDITURES:			
Administrative			
Engineering	$ 10,000	$ 10,000	
Attorney	15,000	15,000	
Annual Audit	6,000	6,000	
Assessment Administration	2,000	2,000	(1)
Arbitrage Rebate	550	550	(1)
Dissemination Agent	1,200	1,200	(1)
Trustee Fees	5,000	5,000	(1)
Management Fees	35,000	35,000	
Website Maintenance	1,000	1,000	
Postage & Delivery	250	250	
Insurance General Liability	7,000	7,000	
Printing & Binding	250	250	
Legal Advertising	5,000	5,000	
Other Current Charges	530	530	
Office Supplies	50	50	
Dues, Licenses & Subscriptions	175	175	
Contingency	2,500	2,500	
TOTAL ADMINISTRATIVE	**$ 91,505**	**$ 91,505**	
Field Expenditures			
Landscape Maintenance	$ 15,000	$ 15,000	
Mail Kiosk	2,500	2,500	
TOTAL FIELD EXPENDITURES	**$ 17,500**	**$ 17,500**	
TOTAL EXPENDITURES	**$ 109,005**	**$ 109,005**	
EXCESS REVENUES (EXPENDITURES)	**$ -**	**$ -**	

(1) Represents costs associated with the issuance of Bonds.

Epmore/Dunagans Annexation

Community Development District

Budget Narrative

FY 2027

REVENUES

Developer Contributions/Assessments
The District will levy a Non-Ad Valorem assessment on all platted lots withing the Districts to pay all of the operating expenditures for the Fiscal Year in Accordance with the Adopted Budget.

Expenditures - Administrative

Engineering
The District's engineer will provide general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review of invoices, and other specifically requested assignments.

Attorney
The District's Attorney, will be providing general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

Annual Audit
The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from the previous year engagement plus anticipated increase.

Assessment Roll Administration
GMS SF, LLC provides assessment services for closing lot sales, assessment roll services with the local Tax Collector and financial advisory services.

Arbitrage Rebate
The District has contracted with its independent auditors to annually calculate the arbitrage rebate liability on its bonds.

Dissemination Agent
The District is required by the Security and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues.

Trustee Fees
The District bonds will be held and administered by a Trustee. This represents the trustee annual fee.

Management Fees
The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-South Florida, LLC. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Website Maintenance
Per Chapter 2014-22, Laws of Florida, all Districts must have a website to provide detailed information on the CDD as well as links to useful websites regarding Compliance issues. This website will be maintained by GMS-SF, LLC and updated monthly.

Postage and Delivery
Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Insurance General Liability
The District's General Liability & Public Officials Liability Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon similar Community Development Districts.

Printing and Binding
Copies used in the preparation of agenda packages, required mailings, and other special projects.

Epmore/Dunagans Annexation

Community Development District

Budget Narrative

FY 2027

Expenditures - Administrative (continued)

Legal Advertising
The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

Other Current Charges
This includes monthly bank charges and any other miscellaneous expenses that incur during the year.

Office Supplies
Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

Due, Licenses & Subscriptions
The District is required to pay an annual fee to Florida Commerce for $175.

Contingencies
A contingency for any unanticipated and unscheduled cost to the District.

Expenditures – Field

Landscape Maintenance
The cost of maintaining the common area tracts.

Mailbox Kiosk
The maintenance of the resident's mailbox kiosk.

Epmore/Dunagans Annexation

Community Development District

FY 2027

With Annexation of Dunagans

Type		# Units	Gross Assessment	Gross Assmt Per Unit	Net Assessment	Net Assessment
Single Family		115	43,984.47	$ 382.47	$ 41,785.25	$ 363.35
Single Family	50'	149	56,988.58	382.47	54,139.15	363.35
Multi-Family		36	13,769.05	382.47	13,080.60	363.35
		300	114,742.11		109,005.00	

Total with Annexation $ 114,742.11 $ 109,005.00

Epmore/Dunagans Annexation
Community Development District
Approved Proposed Budget
Debt Service Series 2026 Special Assessment Bonds

Description	Proposed Budget FY 2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY 2027
REVENUES:					
Special Assessments-Direct	$ -	$ -	$ -	$ -	$ 206,400
Interest Earnings	-	-	-	-	-
Carry Forward Surplus [1]	-	-	-	-	99,815
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 306,215**
EXPENDITURES:					
Interest - 11/1	$ -	$ -	$ -	$ -	$ 79,175
Interest - 5/1	19,354	19,354	-	19,354	79,175
Principal - 5/1	-	-	-	-	45,000
TOTAL EXPENDITURES	**$ 19,354**	**$ 19,354**	**$ -**	**$ 19,354**	**$ 203,350**
Other Sources/(Uses)					
Bond Proceeds	$ 119,169	$ 119,169	$ -	$ 119,169	$ -
Interfund transfer In/(Out)	-	-	-	-	-
TOTAL OTHER SOURCES/(USES)	**$ 119,169**	**$ 119,169**	**$ -**	**$ 119,169**	**$ -**
TOTAL EXPENDITURES	**$ (99,815)**	**$ (99,815)**	**$ -**	**$ (99,815)**	**$ 203,350**
EXCESS REVENUES (EXPENDITURES)	**$ 99,815**	**$ 99,815**	**$ -**	**$ 99,815**	**$ 102,865**

[1] Carry Forward is Net of Reserve Requirement

Interest Due 11/1/27	$ 78,275
	$78,275

Epmore/Dunagans Annexation

Community Development District

AMORTIZATION SCHEDULE

Debt Service Series 2026 Special Assessment Bonds

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
05/01/26	$3,055,000	4.000%	$-	$19,354	
11/01/26	3,055,000	4.000%		79,175	98,528.89
05/01/27	3,055,000	4.000%	45,000	79,175	
11/01/27	3,010,000	4.000%		78,275	202,450.00
05/01/28	3,010,000	4.000%	50,000	78,275	
11/01/28	2,960,000	4.000%		77,275	205,550.00
05/01/29	2,960,000	4.000%	50,000	77,275	
11/01/29	2,910,000	4.000%		76,275	203,550.00
05/01/30	2,910,000	4.000%	50,000	76,275	
11/01/30	2,860,000	4.000%		75,275	201,550.00
05/01/31	2,860,000	4.000%	55,000	75,275	
11/01/31	2,805,000	4.000%		74,175	204,450.00
05/01/32	2,805,000	4.000%	55,000	74,175	
11/01/32	2,750,000	4.000%		73,075	202,250.00
05/01/33	2,750,000	4.000%	60,000	73,075	
11/01/33	2,690,000	4.000%		71,875	204,950.00
05/01/34	2,690,000	5.125%	60,000	71,875	
11/01/34	2,630,000	5.125%		70,338	202,212.50
05/01/35	2,630,000	5.125%	65,000	70,338	
11/01/35	2,565,000	5.125%		68,672	204,009.38
05/01/36	2,565,000	5.125%	70,000	68,672	
11/01/36	2,495,000	5.125%		66,878	205,550.00
05/01/37	2,495,000	5.125%	70,000	66,878	
11/01/37	2,425,000	5.125%		65,084	201,962.50
05/01/38	2,425,000	5.125%	75,000	65,084	
11/01/38	2,350,000	5.125%		63,163	203,246.88
05/01/39	2,350,000	5.125%	80,000	63,163	
11/01/39	2,270,000	5.125%		61,113	204,275.00
05/01/40	2,270,000	5.125%	85,000	61,113	
11/01/40	2,185,000	5.125%		58,934	205,046.88
05/01/41	2,185,000	5.125%	90,000	58,934	
11/01/41	2,095,000	5.125%		56,628	205,562.50
05/01/42	2,095,000	5.125%	95,000	56,628	
11/01/42	2,000,000	5.125%		54,194	205,821.88
05/01/43	2,000,000	5.125%	100,000	54,194	
11/01/43	1,900,000	5.125%		51,631	205,825.00
05/01/44	1,900,000	5.125%	105,000	51,631	
11/01/44	1,795,000	5.125%		48,941	205,571.88
05/01/45	1,795,000	5.125%	110,000	48,941	
11/01/45	1,685,000	5.125%		46,122	205,062.50
05/01/46	1,685,000	5.125%	115,000	46,122	
11/01/46	1,570,000	5.125%		43,175	204,296.88
05/01/47	1,570,000	5.500%	120,000	43,175	
11/01/47	1,450,000	5.500%		39,875	203,050.00
05/01/48	1,450,000	5.500%	125,000	39,875	
11/01/48	1,325,000	5.500%		36,438	201,312.50
05/01/49	1,325,000	5.500%	135,000	36,438	
11/01/49	1,190,000	5.500%		32,725	204,162.50
05/01/50	1,190,000	5.500%	140,000	32,725	
11/01/50	1,050,000	5.500%		28,875	201,600.00
05/01/51	1,050,000	5.500%	150,000	28,875	
11/01/51	900,000	5.500%		24,750	203,625.00
05/01/52	900,000	5.500%	160,000	24,750	

Continued

Epmore/Dunagans Annexation

Community Development District

AMORTIZATION SCHEDULE

Debt Service Series 2026 Special Assessment Bonds

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
11/01/52	740,000	5.500%		20,350	205,100.00
05/01/53	740,000	5.500%	170,000	20,350	
11/01/53	570,000	5.500%		15,675	206,025.00
05/01/54	570,000	5.500%	180,000	15,675	
11/01/54	390,000	5.500%		10,725	206,400.00
05/01/55	390,000	5.500%	190,000	10,725	
11/01/55	200,000	5.500%		5,500	206,225.00
05/01/56	200,000	5.500%	200,000	5,500	
11/01/56	-	5.500%		-	205,500.00
Total			**$3,055,000**	**$3,169,723**	**$6,224,723**

Epmore/Dunagans Annexation

Community Development District

Non-Ad Valorem Assessments Comparison

FY 2027

Neighborhood	O&M Units	Bonds Units	Annual Maintenance Assessments			Annual Debt Assessments			Total Assessed Per Unit		
			FY 2027	**FY 2026**	**Variance**	**FY 2027**	**FY 2026**	**Variance**	**FY 2027**	**FY 2026**	**Variance**
Single Family*	115	115	**$382.47**	$0.00	**$382.47**	**$1,889.24**	$0.00	**$1,889.24**	**$2,271.72**	$0.00	**$2,271.72**
Single Family 50'	149	0	**$382.47**	$0.00	**$382.47**	**$0.00**	$0.00	**$0.00**	**$382.47**	$0.00	**$382.47**
Multi-Family	36	0	**$382.47**	$0.00	**$382.47**	**$0.00**	$0.00	**$0.00**	**$382.47**	$0.00	**$382.47**
Total	300	115									

*Gross Acres 38.48

RESOLUTION 2026-05
[FY 2027 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE EPMORE COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**FY 2027**"), the District Manager prepared and submitted to the Board of Supervisors ("**Board**") of the Epmore Community Development District (**"District"**) prior to June 15, 2026, proposed budget(s) ("**Proposed Budget**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statute*s; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local general-purpose government(s) having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing on the Proposed Budget and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District's website in accordance with Section 189.016, *Florida Statutes*; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year.

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

SECTION 1. RECITALS

The foregoing recitals are hereby incorporated as findings of fact of the Board.

SECTION 2. BUDGET

a. The Proposed Budget, attached hereto as **Exhibit A,** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (**"Adopted Budget"**), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Epmore Community Development District for the Fiscal Year Ending September 30, 2027."

c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Section 189.016, *Florida Statutes* and shall remain on the website for at least two (2) years.

SECTION 3. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2027, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A.**

SECTION 4. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2027 or within 60 days following the end of the FY 2027 may amend its Adopted Budget for that fiscal year as follows:

a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of $15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District's website in accordance with Section 189.016, *Florida Statutes*, and remain on the website for at least two (2) years.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 26th DAY OF June 2026.

ATTEST: **EPMORE COMMUNITY DEVELOPMENT DISTRICT**

____
Secretary / Assistant Secretary

____
Chair / Vice Chair

Exhibit A: FY 2027 Budget

RESOLUTION 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EPMORE COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING NON-AD VALOREM SPECIAL ASSESSMENTS FOR FISCAL YEAR 2027; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Epmore Community Development District (the "District") is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, for the purpose of providing, operating, and maintaining infrastructure improvements, facilities, and services to the lands within the District; and

WHEREAS, the District is located in Miami-Dade County, Florida (the "County"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors (the "Board") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("Adopted Budget") for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("Fiscal Year 2027"), attached hereto as Exhibit A and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a special and peculiar benefit to lands within the District; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose non-ad valorem special assessments (the "Assessments") on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the Assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2027; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such Assessments may be placed on the tax roll and collected by the local tax collector ("Uniform Method"), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Epmore Community Development District ("Assessment Roll") attached to this Resolution as Exhibit B and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. RECITALS. The foregoing recitals are hereby incorporated as findings of fact of the Board.

SECTION 2. BENEFIT & ALLOCATION FINDINGS. The Board hereby finds and determines that the provision of the services, facilities, and operations as described in Exhibit A confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the Assessments. The allocation of the Assessments to the specially benefitted lands, as shown in Exhibits A and B, is hereby found to be fair and reasonable.

SECTION 3. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, Florida Statutes, and using the procedures authorized by Florida law for the levy and collection of non-ad valorem special assessments, an Assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with Exhibits A and B. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), Florida Statutes, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance Assessments.

SECTION 4. COLLECTION. The collection of the operation and maintenance special Assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on Exhibits A and B. The decision to collect non-ad valorem special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect such special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 5. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as Exhibit B, is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

SECTION 6. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 7. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 8. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 26th day of June 2026.

ATTEST:	**EPMORE COMMUNITY DEVELOPMENT DISTRICT**
______________________________	By:______________________________
Secretary/Assistant Secretary	Chair / Vice Chair

Exhibit A: Adopted Budget for Fiscal Year 2027
Exhibit B: Assessment Roll

Epmore CDD

Exhibit B

Folio	Gross O&M
30-6932-021-0010	$382.47
30-6932-021-0020	$382.47
30-6932-021-0030	$382.47
30-6932-021-0040	$382.47
30-6932-021-0050	$382.47
30-6932-021-0060	$382.47
30-6932-021-0070	$382.47
30-6932-021-0080	$382.47
30-6932-021-0090	$382.47
30-6932-021-0100	$382.47
30-6932-021-0110	$382.47
30-6932-021-0120	$382.47
30-6932-021-0130	$382.47
30-6932-021-0140	$382.47
30-6932-021-0150	$382.47
30-6932-021-0160	$382.47
30-6932-021-0170	$382.47
30-6932-021-0180	$382.47
30-6932-021-0190	$382.47
30-6932-021-0200	$382.47
30-6932-021-0210	$382.47
30-6932-021-0220	$382.47
30-6932-021-0230	$382.47
30-6932-021-0240	$382.47
30-6932-021-0250	$382.47
30-6932-021-0260	$382.47
30-6932-021-0270	$382.47
30-6932-021-0280	$382.47
30-6932-021-0290	$382.47
30-6932-021-0300	$382.47
30-6932-021-0310	$382.47
30-6932-021-0320	$382.47
30-6932-021-0330	$382.47
30-6932-021-0340	$382.47
30-6932-021-0350	$382.47
30-6932-021-0360	$382.47
30-6932-021-0370	$382.47
30-6932-021-0380	$382.47
30-6932-021-0390	$382.47
30-6932-021-0400	$382.47
30-6932-021-0410	$382.47
30-6932-021-0420	$382.47

Folio	Gross O&M
30-6932-021-0590	$382.47
30-6932-021-0600	$382.47
30-6932-021-0610	$382.47
30-6932-021-0620	$382.47
30-6932-021-0630	$382.47
30-6932-021-0640	$382.47
30-6932-021-0650	$382.47
30-6932-021-0660	$382.47
30-6932-021-0670	$382.47
30-6932-021-0680	$382.47
30-6932-021-0690	$382.47
30-6932-021-0700	$382.47
30-6932-021-0710	$382.47
30-6932-021-0720	$382.47
30-6932-021-0730	$382.47
30-6932-021-0740	$382.47
30-6932-021-0750	$382.47
30-6932-021-0760	$382.47
30-6932-021-0770	$382.47
30-6932-021-0780	$382.47
30-6932-021-0790	$382.47
30-6932-021-0800	$382.47
30-6932-021-0810	$382.47
30-6932-021-0820	$382.47
30-6932-021-0830	$382.47
30-6932-021-0840	$382.47
30-6932-021-0850	$382.47
30-6932-021-0860	$382.47
30-6932-021-0870	$382.47
30-6932-021-0880	$382.47
30-6932-021-0890	$382.47
30-6932-021-0900	$382.47
30-6932-021-0910	$382.47
30-6932-021-0920	$382.47
30-6932-021-0930	$382.47
30-6932-021-0940	$382.47
30-6932-021-0950	$382.47
30-6932-021-0960	$382.47
30-6932-021-0970	$382.47
30-6932-021-0980	$382.47
30-6932-021-0990	$382.47
30-6932-021-1000	$382.47

Epmore CDD

Exhibit B

Folio	Gross O&M
30-6932-021-0430	$382.47
30-6932-021-0440	$382.47
30-6932-021-0450	$382.47
30-6932-021-0460	$382.47
30-6932-021-0470	$382.47
30-6932-021-0480	$382.47
30-6932-021-0490	$382.47
30-6932-021-0500	$382.47
30-6932-021-0510	$382.47
30-6932-021-0520	$382.47
30-6932-021-0530	$382.47
30-6932-021-0540	$382.47
30-6932-021-0550	$382.47
30-6932-021-0560	$382.47
30-6932-021-0570	$382.47
30-6932-021-0580	$382.47

Folio	Gross O&M
30-6932-021-1010	$382.47
30-6932-021-1020	$382.47
30-6932-021-1030	$382.47
30-6932-021-1040	$382.47
30-6932-021-1050	$382.47
30-6932-021-1060	$382.47
30-6932-021-1070	$382.47
30-6932-021-1080	$382.47
30-6932-021-1090	$382.47
30-6932-021-1100	$382.47
30-6932-021-1110	$382.47
30-6932-021-1120	$382.47
30-6932-021-1130	$382.47
30-6932-021-1140	$382.47
30-6932-021-1150	$382.47
Future Annex Area	$ 70,756.95

Total **$114,741.00**

Epmore Community Development District
Request for Proposals for Annual Audit Services

The Epmore Community Development District hereby requests proposals for annual financial auditing services. The proposals must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2026, with an option for four (4) additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Miami-Dade County and is approximately 38.48 acres in area. The District currently has an operating budget of approximately $109,005.

The auditing entity submitting a proposal must be duly licensed under Chapter 473, Florida Statutes and be qualified to conduct audits in accordance with "Governmental Auditing Standards", as adopted by the Florida Board of Accountancy. The Audit shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal packages, which include additional qualification requirements, evaluation criteria and instructions to proposers are available from the District's Manager at the address and telephone number listed below.

Proposers must provide (1) electronic copy emailed to **RFP@GMSSF.COM** and one (1) hardcopy of their proposal to Epmore Community Development District, Attn: District Manager, 5385 N Nob Hill Road, Sunrise, Florida 33351, Telephone (954) 721-8681, in an envelope marked on the outside "Auditing Services, Epmore Community Development District." Proposals must be received by 11:00 am. On August 4, 2026, at the offices listed above. Please direct all questions regarding this notice to the Treasurer, Patti Powers at (954) 721-8681.

Patti Powers
Treasurer

EPMORE COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS

District Auditing Services for Fiscal Year 2026
Miami-Dade County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than 11:00 am, August 4, 2026, at the offices of District Manager, located at 5385 N Nob Hill Road, Sunrise, FL 33351. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances, and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit (1) hardcopy and (1) electronic copy of the Proposal Documents, and other requested attachments at the time and place indicated herein. Hardcopy shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Epmore Community Development District" on the face of it. Electronic copy shall be emailed to **RFP@gmssf.com**

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District, Epmore CDD, has the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of District's limited waiver of liability contained in section 768.28, Florida Statutes, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

A. List position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.

B. Describe proposed staffing levels, including resumes with applicable certifications.

C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.

D. The lump sum cost of the provision of the services under the proposal, plus the lump sum cost of four (4) annual renewals.

SECTION 13. PROTESTS. Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after the receipt of the proposed contract documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid contract award.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

EPMORE COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION
EVALUATION CRITERIA

1. Ability of Personnel. **(20 Points)**

(E.g., geographic location of the 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 or current Community Development District(s) in other contracts; character, integrity, reputation of Proposer, etc.)

3. ***Understanding of Scope of Work.*** **(20 Points)**

Extent to which the proposal demonstrates an understanding of the District's 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.

5. Price. **(20 Points)**

Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal.

MEMORANDUM

TO: District Manager

FROM: Billing Cochran, P.A.
District Counsel

DATE: June 11, 2026

RE: 2026 Legislative Update

As District Counsel, throughout the year we continuously monitor pending legislation that may be applicable to the governance and operation of our Community Development District and other Special District clients. It is at this time of year that we summarize those legislative acts that have become law during the most recent legislative session, as follows:

1. Chapter [TBD], Laws of Florida (HB 0145). This legislation amends the sovereign-immunity statute to raise liability caps and change tort-claim procedures for government entities. The bill revises Section 768.28, Florida Statutes, increasing the statutory limits on damages recoverable against the state and its agencies/subdivisions (including special districts). For causes of action accruing on or after October 1, 2026, the liability caps increase from $200,000 to $350,000 per person and from $300,000 to $500,000 per incident. The bill also authorizes state agencies and subdivisions to settle claims or judgments in excess of those caps, up to available insurance limits, without requiring a legislative claims bill.

The bill authorizes a state subdivision (e.g. counties, municipalities, special districts including CDDs) to settle a claim or judgment in excess of the statutory cap without requiring a separate legislative claim bill, so long as settlement is within insurance coverage limits. The bill prohibits any insurance policy issued on or after October 1, 2026, from conditioning liability coverage or payment on the later enactment of a legislative claim bill.

In addition, the bill shortens the pre-suit notice period by requiring claimants to present a claim to the appropriate agency within 18 months after accrual of the claim, rather than the current three-year period. It also revises the statute of limitations by requiring most negligence actions against governmental entities to be filed within two (2) years, while maintaining existing limitations periods for medical malpractice, wrongful death, and contribution claims. The bill also reduces the time for an agency or the Department of Financial Services to make a final disposition of a claim before it is deemed denied, from six (6) months to four (4) months.

This law applies directly to CDDs because CDDs are among the "subdivisions" of state government covered by section 768.28, Florida Statutes. As such CDDs may now be subject to higher damage awards for tort claims.

2. Chapter [TBD], Laws of Florida (HB 273). This legislation revises Florida law governing state financial assistance and rural economic development programs to include certain special districts and improve payment processing for eligible rural entities. The bill amends Section 215.971, Florida Statutes to allow state agencies, under certain conditions, to directly facilitate or expedite payment of invoices for counties, municipalities, and qualifying special districts, particularly those located in rural areas or designated rural areas of opportunity. It authorizes agencies to structure agreements so that eligible rural governments and certain special districts, especially those providing water and wastewater services, receive faster payment processing for verified, completed work. The intent is to reduce financial strain and cash flow challenges that rural entities often face when administering state-funded projects, while preserving existing legal and regulatory requirements. The legislation also amends Section 288.0656, Florida Statutes to expand the definition of "rural community" to explicitly include independent special districts that provide water and wastewater services within rural areas of opportunity. This expansion makes those districts eligible for rural economic development support programs and related state assistance. The act takes effect July 1, 2026.

This legislation applies CDDs in a limited and conditional way, depending on the type of CDD and the services it provides. CDDs that are involved in state-funded infrastructure projects, such as water, wastewater, drainage, or utility improvements, may benefit from the amendment to Section 215.971, Florida Statutes. If a CDD is acting as a recipient or sub recipient of state financial assistance, the law allows state agencies to structure agreements so that invoices can be processed and paid more quickly for verified work. This can improve cash flow for CDDs building infrastructure, particularly smaller or rural CDDs that rely on this type of reimbursement funding. Second, the bill's expansion of the definition of "rural community" under Section 288.0656, Florida Statutes generally does not directly include most CDDs, because eligibility is tied primarily to counties, municipalities, and independent special districts providing water and wastewater services in rural areas of opportunity. A typical CDD would only benefit if it meets those narrow conditions, meaning it operates in a qualifying rural area and functions in a way that aligns with the statutory definition (or is structured similarly to an independent utility-focused district).

3. Chapter [TBD], Laws of Florida (HB 0655). This legislation creates a new exemption under Florida law (Section 70.90, Florida Statutes) that allows agencies to hold closed attorney-client meetings during the 90-day notice period for claims brought under the Bert J. Harris, Jr., Private Property Rights Protection Act. These closed meetings are limited to discussions between the agency and its attorney for purposes of settlement strategy or negotiation of private property rights claims. While the meetings are exempt from Florida's Sunshine Law, they must still be recorded by a certified court reporter, fully transcribed, and later released as a public record once the claim is resolved or the statute of limitations expires if no settlement or litigation occurs.

The law also creates a temporary public records exemption for the transcripts, recordings, minutes, and related materials generated during these closed sessions, ensuring confidentiality during active negotiations. However, this exemption is not permanent; it is subject to future legislative review and sunsets in 2031 unless reenacted. The act takes effect July 1, 2026.

The law allows a CDD Board of Supervisors to hold closed attorney-client sessions when the CDD is facing a pre-suit claim under the Bert J. Harris, Jr., Private Property Rights Protection Act regarding topics such as land use impacts, infrastructure construction, easement disputes, and development-related claims that can trigger property rights assertions under the Bert Harris Act.

During these closed sessions, the CDD can privately discuss settlement strategy with its attorney without public disclosure of sensitive legal positions. However, the exemption is narrow and procedural. The CDD must still provide public notice of the meeting, the session must begin and end in an open meeting, and a certified court reporter must record everything discussed. Although the discussion is confidential at the time, the transcript becomes a public record once the claim is resolved or the statutory timeframe expires if no settlement or lawsuit is filed.

4. Chapter 2026-115, Laws of Florida (HB 1085). This legislation creates the Local Government Cybersecurity Protection Program within the Florida Digital Service to assist local governments in strengthening cybersecurity defenses, particularly against threats such as ransomware. It establishes a statewide grant and procurement program that allows eligible local governments to access cybersecurity-related information technology commodities and services through contracts managed by the Florida Digital Service, with a preference for fiscally constrained counties. The program also requires data-sharing agreements between the state and participating local governments to support threat detection, prevention, and incident response.

Local governments may either apply for grants or independently purchase cybersecurity services through state-negotiated contracts, though the local government remains responsible for any associated costs. The law further requires annual reporting to the Governor and Legislature on program participation, funding, and outcomes, ensuring oversight and transparency. The program is set to operate through 2031 unless reenacted. The act takes effect July 1, 2026.

This law applies to CDDs because CDDs are local governments for many operational purposes, including infrastructure, procurement, and administrative functions, and therefore fall within the category of eligible participants under the Local Government Cybersecurity Protection Program. CDDs would be able to access state-negotiated cybersecurity contracts and services through the Florida Digital Service to improve protection of district systems. Even if a CDD does not apply for a cybersecurity grant, it may still purchase cybersecurity commodities and services through the state contracts, which could help reduce costs and improve security standards. However, participation is optional rather than mandatory, and CDDs remain responsible for all costs associated with any purchases or services obtained under the program.

5. Chapter [TBD], Laws of Florida (SB 1180). This legislation makes several targeted but significant changes to the law governing CDDs under Chapter 190, Florida Statutes, with the most important impact being the creation of a formal recall process for elected board members. The bill's primary feature is the creation of a new statutory section establishing a detailed procedure that allows qualified electors within a CDD to remove elected members of the board of supervisors through a recall process. The law limits recall to specific grounds such as malfeasance, misfeasance, neglect of duty, incompetence, drunkenness, permanent inability to perform duties, or conviction of certain felonies. It sets out a structured, multi-step process that begins with a petition signed by at least 10 percent of eligible voters, followed by verification of signatures, the preparation of a formal record of recall proceedings, and then a second petition requiring 15 percent of electors to trigger a recall referendum. If the referendum proceeds, a majority vote determines whether the board member is removed from office, and any resulting vacancy is filled according to existing statutory procedures. The legislation also imposes campaign finance requirements on recall efforts, establishes timelines, governs petition form and verification, allows limited withdrawal of signatures, and creates penalties for fraud or misconduct in the petition process. In addition to the recall framework, the bill clarifies that CDD board members elected by residents are subject to recall, aligning CDD governance more closely with other forms of local government accountability. It also provides that individuals removed by recall, or who resign after a recall petition is filed, are ineligible for reappointment to the board for two years.

The legislation further revises the definition of "compact, urban, mixed-use district" under Section 190.003, Florida Statutes. The revised definition applies to districts consisting of a maximum of 75 acres located within a municipality and within either a qualified opportunity zone or a community redevelopment area. The amendment clarifies qualifying development thresholds by providing that such districts must include either at least 400,000 square feet of retail development and 500 residential units, or at least 250,000 square feet of commercial development and 500 affordable residential rental units for very-low-income, low-income, or moderate-income persons. This revision is significant for developers because it affects eligibility and structuring considerations for the creation of certain community development districts.

The legislation clarifies that restrictions on local regulation of synthetic turf do not prevent a CDD from enforcing private deed restrictions, preserving a CDD's ability to uphold community standards through covenants. The act takes effect July 1, 2026.

This law applies directly to CDDs because it creates, for the first time, a formal statutory process that allows residents to recall elected members of a CDD board of supervisors. It introduces clear procedures, thresholds, and legal standards for removal, thereby increasing accountability of board members to district electors. The law also clarifies that CDDs may continue enforcing deed restrictions despite broader limits on local regulation of synthetic turf and updates certain statutory definitions affecting district formation and development. Overall, the most significant impact is the shift toward greater resident oversight and governance accountability within CDDs.

5. Chapter 2026-3, Laws of Florida (SB 290). This legislation revises multiple areas of state law, with a primary focus on agriculture, public safety, contractor regulation, and consumer protection. A significant component of the legislation strengthens contractor and vendor accountability by requiring contractors to pay subcontractors and suppliers within 45 days of receiving payment, or in accordance with contractual terms, and authorizing disciplinary action for noncompliance. Additionally, vendors that default on contracts, fail to pay subcontractors, or demonstrate repeated poor performance may be suspended or barred from public contracting for up to five years.

The bill further clarifies and reinforces how public entities may lawfully spend funds and administer contracts for public purposes. The legislation affirms that public funds may be used for core governmental infrastructure and improvements, such as public buildings, emergency shelters, affordable housing, and energy efficiency projects, thereby helping to define the scope of permissible capital projects and expenditures. At the same time, it places limitations on the use of public funds for certain privately owned facilities, reinforcing the principle that expenditures must primarily serve a valid public purpose rather than confer a disproportionate private benefit. The act takes effect July 1, 2026.

This law applies directly to CDDs because CDDs function as local units of special-purpose government that procure services, manage infrastructure, and enter into public contracts. Since a CDD regularly contracts for construction, maintenance, and infrastructure improvements, the new requirement that contractors timely pay subcontractors and suppliers directly affects how a CDD administers its contracts. In addition, the provisions allowing suspension or disqualification of nonperforming vendors from public contracting are relevant to CDD procurement practices, especially where the district adopts or mirrors state purchasing standards. CDDs routinely finance and construct infrastructure such as roadways, utilities, stormwater systems, and public facilities. Clarifications regarding allowable public expenditures, such as for government buildings, emergency shelters, and infrastructure, help define the scope of permissible CDD projects and may influence how CDDs' structure future capital plans and bond-funded improvements.

Portions of the bill related to consumer protection and fraud prevention, including prohibitions on misrepresentation (such as impersonating officials), have indirect relevance. CDDs and District Management interact with residents, property owners, and contractors, so these provisions reinforce broader legal standards around transparency, proper representation, and avoidance of deceptive practices in district operations.

6. Chapter 2026-7, Laws of Florida (HB 399). This legislation is a comprehensive land use and development reform measure that primarily limits local government discretion in permitting, zoning, and development regulation while promoting consistency, affordability, and predictability in the development process. A central component of the legislation requires that application fees for development permits and orders imposed by counties and municipalities must be directly tied to the actual costs of reviewing and processing applications, must be publicly listed, and may not be based on construction value or project cost, thereby preventing fee structures that scale with development size rather than administrative expense. The act takes effect upon becoming law.

Even though CDDs do not exercise zoning or land use regulatory authority, the law applies to CDDs as infrastructure and service providers within the framework established by counties and municipalities. As a result, the bill's restrictions on local governments, particularly those related to development permitting, zoning, and land development regulations, will shape the regulatory environment in which CDDs plan, finance, and construct infrastructure.

The provisions limiting development application fees to actual administrative costs may reduce overall project costs for developments within CDD boundaries, which can influence the scope and timing of infrastructure financed by the CDD, including roads, utilities, and stormwater systems. Similarly, the requirement for more objective and clearly defined compatibility standards, along with limits on discretionary denials, may create a more predictable entitlement process, allowing CDDs to better coordinate infrastructure planning with approved development timelines and reduce delays that can affect bond issuances or capital improvement programs.

Although Chapter 2026-7 does not directly regulate CDD powers or governance, it significantly affects the local government land use framework that CDDs rely on, thereby affecting development timing, infrastructure planning, financing, and overall project feasibility within district boundaries.

7. Chapter [TBD], Laws of Florida (HB 967). This legislation establishes a clear legislative intent that local governments must accept electronic forms of payment, including credit cards, debit cards, charge cards, and electronic funds transfers, and specifically requires units of local government to offer online payment options. This applies broadly to counties, municipalities, special districts, and other local government entities, as well as constitutional officers such as clerks of court and tax collectors, unless another form of payment is required by law.

The legislation also preserves existing authority allowing local governments to pass along processing fees to users who choose electronic payment methods and confirms that governments are not liable for verifying card validity or available funds when processing such transactions. Importantly, it mandates that if a local government accepts electronic payments, it must also maintain an online system for doing so, reinforcing a statewide push toward digital accessibility and standardized payment options.

This legislation requires CDDs that collect any type of payment, such as fees, user charges, amenity payments, permit-related charges, or other CDD revenues, to offer electronic payment options, including credit cards, debit cards, and electronic funds transfers. It also specifically requires that if a CDD accepts electronic payments at all, it must maintain a system for accepting those payments online, which may require updates to CDD websites, billing platforms, or third-party payment processors. The legislation also allows CDDs to continue passing through processing fees associated with electronic payments (such as credit card convenience fees), and it preserves their ability to require verification of payment validity and sufficient funds. However, it removes discretion in practice by making online payment capability a mandatory feature for any CDD that accepts electronic payments in any form.

For convenience, we have included copies of the legislation referenced in this memorandum. We request that you include this memorandum as part of the agenda packages for upcoming meetings of the governing boards of those special districts in which you serve as the District Manager and this firm serves as District Counsel. For purposes of the agenda package, it is not necessary to include the attached legislation, as we can provide copies to anyone requesting the same. Copies of the referenced legislation are also accessible by visiting this link: http://laws.flrules.org/.

EPMORE CDD

GMC Groves

JUNE 26, 2026

Governmental Management Services-South Florida, LLC
5385 N. Nob Hill Road Sunrise, FL 33351

Juliana Duque
District Manager
jduque@gmssf.com

EPMORE CDD

Governmental Management Services- South Florida, LLC
5385 N. Nob Hill Road
Sunrise, Florida 33351

BOARD OF SUPERVISORS MEETING DATES
***EPMORE* COMMUNITY DEVELOPMENT DISTRICT**
FISCAL YEAR 2026/2027

The Board of Supervisors of the *Epmore* Community Development District will hold their regular meetings for the Fiscal Year 2026/2027 at 10:15 a.m. at the offices of Lennar Homes, 5505 Waterford District Drive, Miami, Florida 33126, on the third Friday of each month as follows:

October 16, 2026
November 20, 2026
December 18, 2026
January 15, 2027
February 19, 2027
March 19, 2027
April 16, 2027
May 21, 2027
June 18, 2027
July 16, 2027
August 20, 2027
September 17, 2027

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from Governmental Management Services, LLC, 5385 North Nob Hill Road, Sunrise, Florida 33351, (954) 721-8681, or on the District's website at http://www.epmorecdd.com/

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (904) 940-5850 at least three (3) business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

Juliana Duque
Manager

Public Search Results

In the search results grid, organization names are linked to coordinator contact information. The ℹ links display the relevant contact information. The coordinator is the person who is responsible for adding/removing individuals from the filer list.

When a form is logged, the status will contain the date received and the message “Form Available Soon”. When the Form becomes available online, the Filing Requirement Fulfilled status will have a link to “View Form” for electronic forms and (not available online) for any paper forms.

Section 112.31445, Florida Statutes, requires that all forms filed in the Electronic Financial Disclosure Management System (EFDMS) be posted online. Before being posted online, any information required by law to be maintained as confidential must be redacted. This process is not automated and may take up to five business days.

Export to Excel

Suborganization | Board of Supervisors

Sort by: PID Form Year Filer Name Filing Requirement

PID	FORM YEAR	NAME	ORGANIZATION(S)	FILING REQUIREMENT	FILING REQUIREMENT FULFILLED	FILINGS
222343	2025	Teresa Baluja	• Acacia Grove Community Development District - Board of Supervisors • Bauer Drive Community Development District - Board of Supervisors • Biscayne Drive Estates Community Development District - Board of Supervisors • Black Creek Community Development District - Board of Supervisors • Campo Bello Community Development District - Board of Supervisors • Century Park Square Community Development District - Board of Supervisors • East Palm Drive Community Development District - Board of Supervisors • Epmore Community Development District - Board of Supervisors • Eureka Grove Community Development District - Board of Supervisors • Kingman Gate Community Development District - Board of Supervisors • Los Cayos Community Development District - Board of Supervisors • Newton Road Community Development District - Board of Supervisors • Palm Gate Community Development District - Board of Supervisors • Pine Isle Community Development District - Board of Supervisors • Princeton Commons Community Development District - Board of Supervisors • Quail Roost Community Development District - Board of Supervisors • Rancho Grande Community Development District - Board of Supervisors • San Simeon Community Development District - Board of Supervisors • Sedona Point Community Development District - Board of Supervisors • Siena North Community Development District - Board of Supervisors • Silver Palms West Community Development District - Board of Supervisors	Form 1 with COE	Form 1 - 6/1/2026	View Filings
259767	2025	Raisa Krause	• Acacia Grove Community Development District - Board of Supervisors • Bauer Drive Community Development District - Board of Supervisors • Black Creek Community Development District - Board of Supervisors • Epmore Community Development District - Board of Supervisors • Eureka Grove Community Development District - Board of Supervisors • Kingman Gate Community Development District - Board of Supervisors • Los Cayos Community Development District - Board of Supervisors • Newton Road Community Development District - Board of Supervisors • Pine Isle Community Development District - Board of Supervisors	Form 1 with COE	Form 1 - 6/18/2026	View Filings

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PID	FORM YEAR	NAME	ORGANIZATION(S)	FILING REQUIREMENT	FILING REQUIREMENT FULFILLED	FILINGS
			• Princeton Commons Community Development District - Board of Supervisors • Quail Roost Community Development District - Board of Supervisors • San Simeon Community Development District - Board of Supervisors • Sedona Point Community Development District - Board of Supervisors • Siena North Community Development District - Board of Supervisors • Silver Palms West Community Development District - Board of Supervisors			
272858	2025	Carmen Beatriz Orozco	• Bauer Drive Community Development District - Board of Supervisors • Biscayne Drive Estates Community Development District - Board of Supervisors • Black Creek Community Development District - Board of Supervisors • East Palm Drive Community Development District - Board of Supervisors • Epmore Community Development District - Board of Supervisors • Kingman Gate Community Development District - Board of Supervisors • Los Cayos Community Development District - Board of Supervisors • Newton Road Community Development District - Board of Supervisors • Palm Gate Community Development District - Board of Supervisors • Pine Isle Community Development District - Board of Supervisors • Princeton Commons Community Development District - Board of Supervisors • Quail Roost Community Development District - Board of Supervisors • Rancho Grande Community Development District - Board of Supervisors • San Simeon Community Development District - Board of Supervisors • Sedona Point Community Development District - Board of Supervisors	Form 1 with COE	Form 1 - 4/22/2026	View Filings
280466	2025	Vanessa Perez	• Acacia Grove Community Development District - Board of Supervisors • Bauer Drive Community Development District - Board of Supervisors • Biscayne Drive Estates Community Development District - Board of Supervisors • Black Creek Community Development District - Board of Supervisors • Campo Bello Community Development District - Board of Supervisors • East Palm Drive Community Development District - Board of Supervisors • Epmore Community Development District - Board of Supervisors • Eureka Grove Community Development District - Board of Supervisors • Kingman Gate Community Development District - Board of Supervisors • Los Cayos Community Development District - Board of Supervisors • Newton Road Community Development District - Board of Supervisors • Palm Gate Community Development District - Board of Supervisors • Pine Isle Community Development District - Board of Supervisors • Princeton Commons Community Development District - Board of Supervisors • Quail Roost Community Development District - Board of Supervisors • Rancho Grande Community Development District - Board of Supervisors • San Simeon Community Development District - Board of Supervisors • Sedona Point Community Development District - Board of Supervisors • Siena North Community Development District - Board of Supervisors	Form 1 with COE	Form 1 - 6/4/2026	View Filings
299519	2025	Marc Szasz	• Acacia Grove Community Development District - Board of Supervisors • Bauer Drive Community Development District - Board of Supervisors	Form 1 with COE	Form 1 - 6/8/2026	View Filings

PID	FORM YEAR	NAME	ORGANIZATION(S)	FILING REQUIREMENT	FILING REQUIREMENT FULFILLED	FILINGS
			• Biscayne Drive Estates Community Development District - Board of Supervisors • Black Creek Community Development District - Board of Supervisors • Century Park Square Community Development District - Board of Supervisors • East Palm Drive Community Development District - Board of Supervisors • Epmore Community Development District - Board of Supervisors • Eureka Grove Community Development District - Board of Supervisors • Kingman Gate Community Development District - Board of Supervisors • Los Cayos Community Development District - Board of Supervisors • MainStreet at Coconut Creek Community Development District - Board of Supervisors • Newton Road Community Development District - Board of Supervisors • Palm Gate Community Development District - Board of Supervisors • Pine Isle Community Development District - Board of Supervisors • Princeton Commons Community Development District - Board of Supervisors • Rancho Grande Community Development District - Board of Supervisors • San Simeon Community Development District - Board of Supervisors • Sedona Point Community Development District - Board of Supervisors • Siena North Community Development District - Board of Supervisors			

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Back

Alina Garcia
Supervisor of Elections

2700 NW 87th Ave
Miami, FL 33172

T 305-499-VOTE(8683)
F 305-499-8501
TTY 305-499-8480

votemiamidade.gov
@votemiamidade

CERTIFICATION

STATE OF FLORIDA)

COUNTY OF MIAMI-DADE)

I, Alina Garcia, Supervisor of Elections of Miami-Dade County, Florida, do hereby certify that **Epmore Community Development District,** as described in the attached **MAP**, has **6** voters.

Alina Garcia
Supervisor of Elections

WITNESS MY HAND AND OFFICIAL SEAL, AT MIAMI, MIAMI-DADE COUNTY, FLORIDA, ON THIS 29th DAY OF APRIL, 2026

Please submit a check for $60.00 to our office payable to "Miami-Dade County Office of the Supervisor of Elections" for the cost of certifying the number of registered voters.

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

Unaudited Financial Reporting

May 31, 2026

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Epmore

Community Development District

Combined Balance Sheet

May 31, 2026

	General Fund	*Debt Service Fund*	*Capital Project Fund*	*Totals Governmental Funds*
Assets:				
Cash:				
Operating Account	$ 36,271	$ -	$ -	$ 36,271
Investments:				
Series 2026				
Reserve	$ -	$ 20,640	$ -	$ 20,640
Interest	-	79,175	-	79,175
Revenue	-	425	-	425
Prepayment	-	-	-	-
Sinking	-	-	-	-
Construction	-	-	13,877	13,877
Cost of Issuance	-	-	162	162
Total Assets	**$ 36,271**	**$ 100,240**	**$ 14,039**	**$ 150,550**
Liabilities:				
Accounts Payable	$ 8,851	$ -	$ -	$ 8,851
Total Liabilites	**$ 8,851**	**$ -**	**$ -**	**$ 8,851**
Fund Balance:				
Restricted for:				
Debt Service	$ -	$ 100,240	$ -	$ 100,240
Capital Project	-	-	14,039	14,039
Unassigned	27,420	-	-	27,420
Total Fund Balances	**$ 27,420**	**$ 100,240**	**$ 14,039**	**$ 141,699**
Total Liabilities & Fund Balance	$ 36,271	$ 100,240	$ 14,039	$ 150,550

Epmore

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues:				
Developer Contributions	$ 109,005	$ 20,496	$ 66,344	$ 45,848
Interest	-	-	-	-
Total Revenues	**$ 109,005**	**$ 20,496**	**$ 66,344**	**$ 45,848**
Expenditures:				
General & Administrative:				
Engineering	$ 10,000	$ 6,667	$ 404	$ 6,263
Attorney	15,000	10,000	12,010	(2,010)
Annual Audit	6,000	-	-	-
Trustee Fees	5,000	-	-	-
Assessment Administration	2,000	-	-	-
Arbitrage Rebate	550	-	-	-
Dissemination Agent	1,200	-	-	-
Management Fees	35,000	23,333	23,333	(0)
Website Maintenance	1,000	667	667	0
Telephone	-	-	-	-
Postage & Delivery	250	167	1	165
Insurance General Liability	7,000	-	2,055	(2,055)
Printing & Binding	250	167	2	165
Legal Advertising	5,000	3,333	-	3,333
Other Current Charges	530	353	277	76
Office Supplies	50	33	-	33
Dues, Licenses & Subscriptions	175	117	175	(58)
Contingency	2,500	1,667	-	1,667
Total General & Administrative	**$ 91,505**	**$ 46,503**	**$ 38,924**	**$ 7,580**
Operations & Maintenance				
Field Expenditures				
Landscape Maintenance	$ 15,000	$ 10,000	$ -	$ 10,000
Mail Kiosk	2,500	1,667	-	1,667
Subtotal Field Expenditures	**$ 17,500**	**$ 11,667**	**$ -**	**$ 11,667**
Total Operations & Maintenance	**$ 17,500**	**$ 11,667**	**$ -**	**$ 11,667**
Total Expenditures	**$ 109,005**	**$ 58,170**	**$ 38,924**	**$ 19,246**
Excess (Deficiency) of Revenues over Expenditures	$ -	$ (37,674)	$ 27,420	$ 65,094
Net Change in Fund Balance	**$ -**	**$ (37,674)**	**$ 27,420**	**$ 65,094**
Fund Balance - Beginning	$ -		$ -	
Fund Balance - Ending	**$ -**		**$ 27,420**	

Epmore

Community Development District

Debt Service Fund Series 2026

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues:				
Interest	$ -	$ -	$ 514	$ 514
Total Revenues	**$ -**	**$ -**	**$ 514**	**$ 514**
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	$ -	$ -	$ (18,840)	$ (18,840)
Other Financing Sources/(Uses):				
Bond Procees	$ -	$ -	$ 119,169	$ 119,169
Transfer In/(Out)	-	-	(89)	(89)
Total Other Financing Sources/(Uses)	$ -	$ -	$ 119,080	$ 119,080
Net Change in Fund Balance	**$ -**	**$ -**	**$ 100,240**	**$ 100,240**
Fund Balance - Beginning	$ -		$ -	
Fund Balance - Ending	**$ -**		**$ 100,240**	

Epmore

Community Development District

Capital Project Fund Series 2026

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues				
Interest	$ -	$ -	$ 6,625	$ 6,625
Total Revenues	**$ -**	**$ -**	**$ 6,625**	**$ 6,625**
Expenditures:				
Capital Outlay	$ -	$ -	$ 2,604,012	$ (2,604,012)
Cost of Issuance	-	-	324,494	(324,494)
Total Expenditures	**$ -**	**$ -**	**$ 2,928,506**	**$ (2,604,012)**
Excess (Deficiency) of Revenues over Expenditures	**$ -**	**$ -**	**$ (2,921,881)**	**$ (2,597,387)**
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ 89	$ 89
Bond Proceeds	-	-	2,935,831	2,935,831
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ 2,935,920**	**$ 2,935,920**
Net Change in Fund Balance	**$ -**	**$ -**	**$ 14,039**	**$ 338,533**
Fund Balance - Beginning	$ -		$ -	
Fund Balance - Ending	**$ -**		**$ 14,039**	

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	$ -	$ -	$ -	$ -	$ -	$ 66,344
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	**$ -**	**$ -**	**$ 2,683**	**$ 39,771**	**$ -**	**$ -**	**$ 23,890**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 66,344**
Expenditures:													
General & Administrative:													
Supervisor Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PR-FICA	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	143	261	-	-	-	-	-	404
Attorney	750	1,230	2,640	1,710	2,288	2,730	663	-	-	-	-	-	12,010
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	-	-	-	-	23,333
Website Maintenance	83	83	83	83	83	83	83	83	-	-	-	-	667
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage & Delivery	-	-	-	-	1	-	-	-	-	-	-	-	1
Insurance General Liability	-	-	-	-	-	-	-	2,055	-	-	-	-	2,055
Printing & Binding	-	-	-	-	-	-	-	2	-	-	-	-	2
Legal Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Charges	-	-	-	58	59	-	80	81	-	-	-	-	277
Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	**$ 3,925**	**$ 4,230**	**$ 5,640**	**$ 4,768**	**$ 5,348**	**$ 5,873**	**$ 4,004**	**$ 5,137**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 38,924**
Operations & Maintenance													
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**	**$ 5,137**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 38,924**
Excess (Deficiency) of Revenues over Expenditures	$ (3,925)	$ (4,230)	$ (2,957)	$ 35,003	$ (5,348)	$ (5,873)	$ 19,886	$ (5,137)	$ -	$ -	$ -	$ -	$ 27,420
Net Change in Fund Balance	**$ (3,925)**	**$ (4,230)**	**$ (2,957)**	**$ 35,003**	**$ (5,348)**	**$ (5,873)**	**$ 19,886**	**$ (5,137)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 27,420**