

East 547
Community Development District

Meeting Agenda

April 9, 2026

AGENDA

East 547

Community Development District

219 E. Livingston St., Orlando, Florida 32801
Phone: 407-841-5524 – Fax: 407-839-1526

April 2, 2026

Board of Supervisors Meeting East 547 Community Development District

Dear Board Members:

A meeting of the Board of Supervisors of the **East 547 Community Development District** will be held **Thursday, April 9, 2026 at 11:00 AM** at the **Offices of Highland Homes, 3020 S. Florida Ave., Suite 101, Lakeland, FL 33803.**

Zoom Video Join Link: <https://us06web.zoom.us/j/85943051989>

Call-In Information: 1-646-876-9923

Meeting ID: 859 4305 1989

Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (Public Comments will be limited to three (3) minutes each)
3. Approval of Minutes of the March 12, 2026 Board of Supervisors Meeting
4. Consideration of Resolution 2026-02 Approving the Proposed Fiscal Year 2026/2027 Budget (Suggested Date: July 9, 2026), Declaring Special Assessments, and Setting the Public Hearings on the Adoption of the Fiscal Year 2026/2027 Budget and the Imposition of Operations and Maintenance Assessments
5. Consideration of Resolution 2026-03 General Election Resolution and Announcement of Qualifying Period
6. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager's Report
 - i. Consideration of Proposal to Replace Damaged Tables at Amenity Center
 - ii. Consideration of Proposal to Replace Dead Plants (*to be provided under separate cover*)
 - D. District Manager's Report
 - i. Check Register
 - ii. Balance Sheet & Income Statement
7. Other Business
8. Supervisors Requests and Audience Comments
9. Appointment of Audit Committee
10. Adjournment

Audit Committee Meeting

1. Roll Call
2. Public Comment Period
3. Audit Services
 - A. Approval of Request for Proposals and Selection Criteria

- B. Approval of Notice of Request for Proposals for Audit Services
 - C. Public Announcement of Opportunity to Provide Audit Services
4. Adjournment

MINUTES

**MINUTES OF MEETING
EAST 547
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the East 547 Community Development District was held **Thursday, March 12, 2026** at 11:22 am a.m. at the Offices of Highland Homes, 3020 S. Florida Ave., Suite 101, Lakeland, Florida.

Present and constituting a quorum:

Milton Andrade <i>by Zoom</i>	Chairman
Brian Walsh	Vice Chairman
Kareyann Ellison	Assistant Secretary
Garret Parkinson	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Patrick Collins	District Counsel, KVV Law
Chace Arrington <i>by Zoom</i>	District Engineer, Dewberry
Joey Duncan <i>by Zoom</i>	District Engineer, Dewberry
Rey Malave <i>by Zoom</i>	District Engineer, Dewberry
Allen Bailey	Field Manager, GMS

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order and called roll at 11:22 a.m. Three Supervisors were present in person constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Burns stated there were no members of the public present and none joining via Zoom.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the December 11,
2025 Board of Supervisors Meeting**

Ms. Burns presented the minutes of the December 11, 2025 Board of Supervisors meeting. She asked if there were any questions, comments or corrections. Hearing no changes, she asked for a motion of approval.

On MOTION by Mr. Walsh, seconded by Ms. Ellison, with all in favor, the Minutes of the December 11, 2025 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS

Consideration of 2026 Contract Agreement with Polk County Property Appraiser

Ms. Burns stated this is the renewal of the agreement to collect the assessments on the tax bill.

On MOTION by Mr. Walsh, seconded by Ms. Ellison, with all in favor, the 2026 Contract Agreement with Polk County Property Appraiser, was approved.

FIFTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Collins had nothing to report.

B. Engineer

Mr. Malave reported that they are getting the planning for the stormwater inspections and facilities inspections for the requirements. He noted over the next two months they will get them scheduled and ready to be completed by the end of June.

C. Field Manager’s Report

i. Consideration of Proposals for Entry Sign Repair

a) Wood Repair Option

b) Aluminum Repair Option

Mr. Bailey stated several signs were installed in the community to help manage traffic, and vendors are meeting expectations. The recent freeze caused significant damage particularly to landscaping and the wooden monument beam at the entrance, which has deteriorated. There are proposals to replace the damaged wooden beam with either another wooden or a metal beam, with the metal option costing more but being recommended to prevent future issues. Additionally, there has been noticeable landscape damage, especially to smaller bushes, due to the freeze.

The proposal for another wooden beam is \$13,900. Staff recommended the other proposal which is a metal beam that would be painted and is \$14,900. He noted that while there are a

contingency budget and a general repair and maintenance fund, the current project will nearly exhaust these resources. Some surplus may remain in other budget items, but the field repair and contingency funds will be largely used up.

Ms. Burns stated there is \$7,500 in field contingency and \$10,000 in general repair and maintenance. He stated they have spent about \$2,000. She asked for a motion to approve and not exceed \$14,900.

On MOTION by Mr. Walsh, seconded by Mr. Parkinson, with all in favor, the Proposal for Entry Sign Repair Aluminum Repair Option Not to Exceed \$14,900, was approved.

Mr. Bailey presented a plant and replacement proposal from Harbor. The first material is for the apartment areas, various boric harvest and heathers, jasmine, and the purging of the myrtles in various areas, and installation of mulch totaling \$8,580. The second proposal is for the playground amenity removing the dead material and installing the new plants and refreshing the playground. This totals \$5,880. Ms. Burns noted the plan is to remove the dead material and then get new proposals for those areas and come back with pictures.

D. District Manager’s Report

i. Check Register

Ms. Burns stated the check register is in the agenda package for review. She offered to answer questions on any of the invoices.

On MOTION by Mr. Walsh, seconded by Mr. Parkinson, with all in favor, the Check Register, was approved.

ii. Balance Sheet & income Statement

Ms. Burns stated financial statements are included in the package for review.

SIXTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

SEVENTH ORDER OF BUSINESS

**Supervisors Requests and Audience
Comments**

There being no comments, the next item followed.

EIGHTH ORDER OF BUSINESS

Adjournment

Ms. Burns adjourned the meeting.

On MOTION by Mr. Walsh, seconded by Ms. Ellison, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

RESOLUTION 2026-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EAST 547 COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2027; DECLARING SPECIAL ASSESSMENTS TO FUND THE PROPOSED BUDGETS PURSUANT TO CHAPTERS 190, 197, AND/OR 170, FLORIDA STATUTES; SETTING PUBLIC HEARINGS; ADDRESSING PUBLICATION; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to June 15, 2026, prepared and submitted to the Board of Supervisors (“**Board**”) of the East 547 Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027 (“**Fiscal Year 2027**”); and

WHEREAS, it is in the best interest of the District to fund the administrative and operations services (together, “**Services**”) set forth in the Proposed Budget by levy of special assessments pursuant to Chapters 190, 197, and/or 170, *Florida Statutes* (“**Assessments**”), as set forth in the preliminary assessment roll included within the Proposed Budget; and

WHEREAS, the District hereby determines that benefits would accrue to the properties within the District, as outlined within the Proposed Budget, in an amount equal to or in excess of the Assessments, and that such Assessments would be fairly and reasonably allocated as set forth in the Proposed Budget; and

WHEREAS, the Board has considered the Proposed Budget, including the Assessments, and desires to set the required public hearings thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE EAST 547 COMMUNITY DEVELOPMENT DISTRICT:

1. PROPOSED BUDGET APPROVED. The Proposed Budget prepared by the District Manager for Fiscal Year 2027 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

DECLARING ASSESSMENTS. Pursuant to Chapters 190, 197, and/or 170, *Florida Statutes*, the Assessments shall defray the cost of the Services in the total estimated amounts set forth in the Proposed Budget. The nature of, and plans and specifications for, the Services to be funded by the Assessments are described in the Proposed Budget, all of which are on file and available for public inspection at the “**District’s Office**,” Governmental Management Services Central Florida, LLC, 219 E. Livingston St., Orlando, FL 32801. The Assessments shall be levied within the District on all benefitted lots and lands, and shall be apportioned among such lots and lands, all as described in the Proposed Budget and the preliminary assessment roll included therein. The preliminary assessment roll is also on file and available for public inspection at the District’s Office. The Assessments shall be paid in one or more installments pursuant to a bill issued by the District in November of 2026, and pursuant to Chapter 170, *Florida Statutes*, or, alternatively, pursuant to the *Uniform Method* as set forth in Chapter 197, *Florida Statutes*.

2. SETTING PUBLIC HEARINGS. Pursuant to Chapters 190, 197, and/or 170, *Florida Statutes*, public hearings on the approved Proposed Budget and the Assessments are hereby declared and set for the following date, hour and location:

DATE: Thursday, July 9, 2026
HOUR: 11:00 AM
LOCATION: Offices of Highland Homes
3020 S. Florida Ave., Suite 101
Lakeland, FL 33803

3. TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENTS. The District Manager is hereby directed to submit a copy of the Proposed Budget to City of Davenport and Polk County at least sixty (60) days prior to the hearing set above.

4. POSTING OF PROPOSED BUDGET. In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two (2) days before the budget hearing date as set forth in Section 3 and shall remain on the website for at least forty-five (45) days.

5. PUBLICATION OF NOTICE. Notice of the public hearings shall be published in the manner prescribed by Florida law.

6. 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.

7. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 9TH DAY OF APRIL 2026.

ATTEST:

EAST 547 COMMUNITY DEVELOPMENT DISTRICT

Secretary

By: _____
Its: _____

Exhibit A: Proposed Budget for Fiscal Year 2027

East 547
Community Development District

Proposed Budget
FY2027



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East 547
Community Development District
General Fund

Description	Adopted Budget FY2026	Actuals Thru 2/28/26	Projected Next 7 Months	Total Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments - Tax Roll	\$ 500,346	\$ 498,482	\$ 1,864	\$ 500,346	\$ 560,690
Developer Contributions	\$ 14,786	\$ 75,000	\$ -	\$ 75,000	\$ -
Interest Income	\$ -	\$ 1,278	\$ 500	\$ 1,778	\$ -
Total Revenues	\$ 515,133	\$ 574,760	\$ 2,364	\$ 577,124	\$ 560,690

Expenditures

Administrative

Supervisor Fees	\$ 10,000	\$ 800	\$ 8,000	\$ 8,800	\$ 12,000
FICA Expense	\$ 765	\$ 61	\$ 612	\$ 673	\$ 918
Engineering Fees	\$ 10,000	\$ 1,218	\$ 2,435	\$ 3,653	\$ 10,000
Assessment Administration	\$ 5,408	\$ 5,408	\$ -	\$ 5,408	\$ 6,000
Arbitrage Fees	\$ 900	\$ -	\$ 900	\$ 900	\$ 900
Dissemination Fees	\$ 6,489	\$ 3,304	\$ 3,185	\$ 6,489	\$ 6,489
Reamortization Schedules	\$ 1,000	\$ 500	\$ 500	\$ 1,000	\$ 1,000
Disclosure Software	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
Attorney Fees	\$ 10,000	\$ 2,906	\$ 4,069	\$ 6,975	\$ 15,000
Annual Audit	\$ 6,000	\$ 2,000	\$ 4,100	\$ 6,100	\$ 6,200
Management Fees	\$ 41,328	\$ 17,220	\$ 24,108	\$ 41,328	\$ 43,394
Information Technology	\$ 1,947	\$ 811	\$ 1,135	\$ 1,947	\$ 2,044
Website Maintenance	\$ 1,298	\$ 541	\$ 757	\$ 1,298	\$ 1,363
Trustee Fees	\$ 8,869	\$ 4,256	\$ 4,613	\$ 8,869	\$ 8,869
Postage	\$ 1,300	\$ 545	\$ 763	\$ 1,309	\$ 1,400
Insurance	\$ 7,085	\$ 6,530	\$ -	\$ 6,530	\$ 7,183
Copies	\$ 500	\$ -	\$ 250	\$ 250	\$ 500
Legal Advertising	\$ 2,500	\$ 1,026	\$ 1,474	\$ 2,500	\$ 2,500
Contingency	\$ 2,500	\$ 206	\$ 288	\$ 494	\$ 1,000
Office Supplies	\$ 250	\$ 10	\$ 55	\$ 65	\$ 250
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total Administrative	\$ 120,312	\$ 49,517	\$ 57,245	\$ 106,762	\$ 129,185

East 547
Community Development District
General Fund

Description	Adopted Budget FY2026	Actuals Thru 2/28/26	Projected Next 7 Months	Total Thru 9/30/26	Proposed Budget FY2027
<i>Operations & Maintenance</i>					
Field Expenditures					
Property Insurance	\$ 13,310	\$ 11,255	\$ -	\$ 11,255	\$ 10,692
Field Management	\$ 16,223	\$ 6,760	\$ 9,463	\$ 16,223	\$ 17,034
Landscape Maintenance	\$ 120,816	\$ 47,761	\$ 68,088	\$ 115,849	\$ 125,000
Landscape Replacement	\$ 15,000	\$ -	\$ 7,500	\$ 7,500	\$ 25,000
Streetlights	\$ 36,000	\$ 20,729	\$ 29,020	\$ 49,749	\$ 57,211
Electric	\$ 25,000	\$ 177	\$ 248	\$ 425	\$ 5,000
Water & Sewer	\$ 14,500	\$ 4,186	\$ 8,372	\$ 12,557	\$ 15,000
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ -	\$ 1,250	\$ 1,250	\$ 2,500
Irrigation Repairs	\$ 6,684	\$ 444	\$ 621	\$ 1,064	\$ 5,000
General Repairs & Maintenance	\$ 10,000	\$ 2,446	\$ 3,425	\$ 5,871	\$ 10,000
Contingency	\$ 7,500	\$ -	\$ 3,750	\$ 3,750	\$ 10,000
Subtotal Field Expenditures	\$ 267,533	\$ 93,757	\$ 131,737	\$ 225,493	\$ 282,437
Amenity Expenditures					
Amenity - Electric	\$ 24,700	\$ 3,946	\$ 7,892	\$ 11,837	\$ 17,000
Amenity - Water	\$ 10,000	\$ 5,194	\$ 10,388	\$ 15,583	\$ 17,920
Internet	\$ 1,500	\$ 547	\$ 766	\$ 1,314	\$ 1,500
Pest Control	\$ 600	\$ 220	\$ 308	\$ 528	\$ 840
Janitorial Services	\$ 11,180	\$ 4,966	\$ 6,952	\$ 11,918	\$ 13,000
Security Services	\$ 20,000	\$ 1,285	\$ 3,854	\$ 5,139	\$ 33,000
Pool Maintenance	\$ 24,308	\$ 8,250	\$ 11,550	\$ 19,800	\$ 24,308
Amenity Management	\$ 10,000	\$ 4,167	\$ 5,833	\$ 10,000	\$ 10,500
Amenity Repairs & Maintenance	\$ 10,000	\$ 775	\$ 2,879	\$ 3,654	\$ 10,000
Holiday Decorations	\$ 7,500	\$ 7,329	\$ -	\$ 7,329	\$ 7,500
Contingency	\$ 7,500	\$ 5	\$ 3,021	\$ 3,026	\$ 7,500
Reserve Study	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Subtotal Amenity Expenditures	\$ 127,288	\$ 36,684	\$ 53,444	\$ 90,128	\$ 149,068
Total Operations & Maintenance	\$ 394,821	\$ 130,440	\$ 185,181	\$ 315,621	\$ 431,505
Total Expenditures	\$ 515,133	\$ 179,957	\$ 242,426	\$ 422,383	\$ 560,690
Excess Revenues/(Expenditures)	\$ -	\$ 394,802	\$ (240,061)	\$ 154,741	\$ -

Net Assessments	\$560,690
Add: Discounts & Collections 7%	\$42,203
Gross Assessments	<u>\$602,893</u>

Product	ERU's	Assessable Units	ERU/Unit	Net Assessment	Net Per Unit	Gross Per Unit
Phase 1 - On Roll	261.00	261	1.00	\$287,505.33	\$1,101.55	\$1,184.47
Phase 2 - On Roll	248.00	248	1.00	\$273,185.15	\$1,101.55	\$1,184.47
Total	509.00	509		\$560,690.48		

FY2027 Gross	FY2026 Gross	Increase/ (Decrease)
\$1,184.47	\$ 1,056.99	\$ 127.48
\$1,184.47	\$ 1,056.99	\$ 127.48

East 547
Community Development District
GENERAL FUND BUDGET

REVENUES:

Assessments

The District will levy a non-ad valorem assessment on all assessable property within the District to fund all general operating and maintenance expenditures during the fiscal year.

Developer Contributions

The District will enter into a Funding Agreement with the Developer to fund the General Fund expenditures for the Fiscal Year.

EXPENDITURES:

Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

FICA Expense

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisors checks.

Engineering Fees

The District's engineer provides general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

Assessment Administration

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage Fees

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on its Series 2021 bonds and Series 2023.

Dissemination Fees

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon the Series 2021 bonds and Series 2023. Governmental Management Services – Central Florida, LLC completes these reporting requirements.

Attorney Fees

The District's legal counsel provides general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

East 547
Community Development District
GENERAL FUND BUDGET

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

Information Technology

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc. Governmental Management Services – Central Florida, LLC provides these systems.

Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc. Governmental Management Services – Central Florida, LLC provides these services.

Trustee Fees

The District will incur trustee related costs with the issuance of its' issued bonds.

Postage

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability, public official's liability insurance and property insurance coverages.

Copies

Printing materials for board meetings, printing of computerized checks, stationary, envelopes etc.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Contingency

Bank charges and any other miscellaneous expenses incurred during the year.

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

East 547
Community Development District
GENERAL FUND BUDGET

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

Operations & Maintenance:

Field Expenditures

Property Insurance

The District's property insurance coverages.

Field Management

The District is contracted with Governmental Management Services-Central Florida, LLC for onsite field management of contracts for the District such as landscape and lake maintenance. Services include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Landscape Maintenance

Represents the estimated maintenance of the landscaping within the common areas of the District after the installation of landscape material has been completed.

Landscape Replacement

Represents the estimated cost of replacing landscaping within the common areas of the District.

Streetlights

Represents the cost to maintain street lights within the District Boundaries that are expected to be in place throughout the fiscal year.

Electric

Represents the electric charges of common areas throughout the District.

Water & Sewer

Represents the costs for water and refuse services provided for common areas throughout the District.

Sidewalk & Asphalt Maintenance

Represents the costs of maintaining the sidewalks and asphalt throughout the District's Boundary.

Irrigation Repairs

Represents the cost of maintaining and repairing the irrigation system. This includes the sprinklers, and irrigation wells.

General Repairs & Maintenance

Represents estimated costs for general repairs and maintenance of the District's common areas.

East 547
Community Development District
GENERAL FUND BUDGET

Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any field category.

Amenity Expenditures

Amenity - Electric

Represents estimated electric charges for the District's amenity facilities.

Amenity - Water

Represents estimated water charges for the District's amenity facilities.

Internet

Internet service will be added for use at the Amenity Center.

Pest Control

The District will incur costs for pest control treatments to its amenity facilities.

Janitorial Services

Represents estimated costs to provide janitorial services and supplies for the District's amenity facilities.

Security Services

Represents the estimated cost of contracting a monthly security service for the District's amenity facilities.

Pool Maintenance

Represents estimated costs of regular cleaning and treatments of the District's pool.

Amenity Management

Provides access card issuance through registration, proof of residency, and photo identification. The team also provides keycard troubleshooting for issues and concerns related to access control. Staff reviews security concerns and amenity policy violations via remote camera monitoring on an as-needed basis. Districts are provided electronic communication for District news and direct remote customer service through phone and email directly to the Amenity Access Team. the cost of managing and monitoring access to the District's amenity facilities.

Amenity Repairs & Maintenance

Represents estimated costs for repairs and maintenance of the District's amenity facilities.

Holiday Decorations

Represents estimated costs for Holiday Decorations of the District.

Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any amenity category.

East 547
Community Development District
GENERAL FUND BUDGET

Reserve Study

The District will conduct a Reserve Study used to identify major common area components and forecast the necessary funding for their repair or replacement.

East 547

Community Development District Debt Service Fund Series 2021

Description	Adopted Budget FY2026	Actuals Thru 2/28/26	Projected Next 7 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments	\$ 205,198	\$ 203,500	\$ 1,699	\$ 205,198	\$ 205,198
Interest	\$ 10,000	\$ 3,294	\$ 1,500	\$ 4,794	\$ 5,000
Carry Forward Surplus ⁽¹⁾	\$ 122,666	\$ 109,453	\$ -	\$ 109,453	\$ 114,922
Total Revenues	\$ 337,865	\$ 316,246	\$ 3,199	\$ 319,444	\$ 325,120
Expenditures					
Interest - 11/01	\$ 59,743	\$ 59,743	\$ -	\$ 59,743	\$ 58,668
Interest - 02/01	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -
Special Call - 02/01	\$ -	\$ 38	\$ -	\$ 38	\$ -
Principal - 05/01	\$ 80,000	\$ -	\$ 80,000	\$ 80,000	\$ 85,000
Interest - 05/01	\$ 59,743	\$ -	\$ 59,743	\$ 59,743	\$ 58,668
Total Expenditures	\$ 199,485	\$ 64,780	\$ 139,743	\$ 204,523	\$ 202,335
Excess Revenues/(Expenditures)	\$ 138,380	\$ 251,466	\$ (136,544)	\$ 114,922	\$ 122,785

Interest - 11/1 \$ 57,392.50

⁽¹⁾ Carryforward Surplus is net of Debt Service Reserve Funds

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Single Family - Area One	132	\$164,918	\$1,249.38	\$1,343.42
Single Family - Area One Paid Down	129	\$40,280	\$312.25	\$335.75
Total ERU's	261	\$205,198		

East 547
Community Development District
Series 2021 Special Assessment Bonds
Amortization Schedule

Date	Balance	Principal	Interest	Total
11/01/26	\$ 3,245,000.00	\$ -	\$ 58,667.50	\$ 198,335.00
05/01/27	\$ 3,245,000.00	\$ 85,000.00	\$ 58,667.50	
11/01/27	\$ 2,800,000.00	\$ -	\$ 57,392.50	\$ 201,060.00
05/01/28	\$ 3,160,000.00	\$ 85,000.00	\$ 57,392.50	
11/01/28	\$ 3,075,000.00	\$ -	\$ 56,117.50	\$ 198,510.00
05/01/29	\$ 3,075,000.00	\$ 90,000.00	\$ 56,117.50	
11/01/29	\$ 2,985,000.00	\$ -	\$ 54,767.50	\$ 200,885.00
05/01/30	\$ 2,985,000.00	\$ 90,000.00	\$ 54,767.50	
11/01/30	\$ 2,895,000.00	\$ -	\$ 53,417.50	\$ 198,185.00
05/01/31	\$ 2,895,000.00	\$ 95,000.00	\$ 53,417.50	
11/01/31	\$ 2,800,000.00	\$ -	\$ 51,992.50	\$ 200,410.00
05/01/32	\$ 2,800,000.00	\$ 100,000.00	\$ 51,992.50	
11/01/32	\$ 2,700,000.00	\$ -	\$ 50,342.50	\$ 202,335.00
05/01/33	\$ 2,700,000.00	\$ 100,000.00	\$ 50,342.50	
11/01/33	\$ 2,600,000.00	\$ -	\$ 48,692.50	\$ 199,035.00
05/01/34	\$ 2,600,000.00	\$ 105,000.00	\$ 48,692.50	
11/01/34	\$ 2,495,000.00	\$ -	\$ 46,960.00	\$ 200,652.50
05/01/35	\$ 2,495,000.00	\$ 110,000.00	\$ 46,960.00	
11/01/35	\$ 2,385,000.00	\$ -	\$ 45,145.00	\$ 202,105.00
05/01/36	\$ 2,385,000.00	\$ 110,000.00	\$ 45,145.00	
11/01/36	\$ 2,275,000.00	\$ -	\$ 43,330.00	\$ 198,475.00
05/01/37	\$ 2,275,000.00	\$ 115,000.00	\$ 43,330.00	
11/01/37	\$ 2,160,000.00	\$ -	\$ 41,432.50	\$ 199,762.50
05/01/38	\$ 2,160,000.00	\$ 120,000.00	\$ 41,432.50	
11/01/38	\$ 2,040,000.00	\$ -	\$ 39,452.50	\$ 200,885.00
05/01/39	\$ 2,040,000.00	\$ 125,000.00	\$ 39,452.50	
11/01/39	\$ 1,915,000.00	\$ -	\$ 37,390.00	\$ 201,842.50
05/01/40	\$ 1,915,000.00	\$ 130,000.00	\$ 37,390.00	
11/01/40	\$ 1,785,000.00	\$ -	\$ 35,245.00	\$ 202,635.00
05/01/41	\$ 1,785,000.00	\$ 130,000.00	\$ 35,245.00	
11/01/41	\$ 1,655,000.00	\$ -	\$ 33,100.00	\$ 198,345.00
05/01/42	\$ 1,655,000.00	\$ 135,000.00	\$ 33,100.00	
11/01/42	\$ 1,520,000.00	\$ -	\$ 30,400.00	\$ 198,500.00
05/01/43	\$ 1,520,000.00	\$ 145,000.00	\$ 30,400.00	
11/01/43	\$ 1,375,000.00	\$ -	\$ 27,500.00	\$ 202,900.00
05/01/44	\$ 1,375,000.00	\$ 150,000.00	\$ 27,500.00	
11/01/44	\$ 1,225,000.00	\$ -	\$ 24,500.00	\$ 202,000.00
05/01/45	\$ 1,225,000.00	\$ 155,000.00	\$ 24,500.00	
11/01/45	\$ 1,070,000.00	\$ -	\$ 21,400.00	\$ 200,900.00
05/01/46	\$ 1,070,000.00	\$ 160,000.00	\$ 21,400.00	
11/01/46	\$ 910,000.00	\$ -	\$ 18,200.00	\$ 199,600.00
05/01/47	\$ 910,000.00	\$ 170,000.00	\$ 18,200.00	
11/01/47	\$ 740,000.00	\$ -	\$ 14,800.00	\$ 203,000.00
05/01/48	\$ 740,000.00	\$ 175,000.00	\$ 14,800.00	
11/01/48	\$ 565,000.00	\$ -	\$ 11,300.00	\$ 201,100.00
05/01/49	\$ 565,000.00	\$ 180,000.00	\$ 11,300.00	
11/01/49	\$ 385,000.00	\$ -	\$ 7,700.00	\$ 199,000.00
05/01/50	\$ 385,000.00	\$ 190,000.00	\$ 7,700.00	
11/01/50	\$ 195,000.00	\$ -	\$ 3,900.00	\$ 201,600.00
05/01/51	\$ 195,000.00	\$ 195,000.00	\$ 3,900.00	\$ 198,900.00
		\$ 3,245,000.00	\$ 1,826,290.00	\$ 5,210,957.50

East 547

Community Development District Debt Service Fund Series 2023

Description	Adopted Budget FY2025	Actuals Thru 2/28/26	Projected Next 7 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments	\$ 442,651	\$ 337,309	\$ 105,342	\$ 442,651	\$ 442,651
Assessments - Prepayment	\$ -	\$ 911,307	\$ -	\$ 911,307	\$ -
Interest	\$ 10,000	\$ 16,828	\$ 5,000	\$ 21,828	\$ 10,000
Carry Forward Surplus ⁽¹⁾	\$ 631,459	\$ 1,138,229	\$ -	\$ 1,138,229	\$ 248,857
Total Revenues	\$ 1,084,111	\$ 2,403,673	\$ 110,342	\$ 2,514,015	\$ 701,508
Expenditures					
Interest - 11/01	\$ 185,575	\$ 167,506	\$ -	\$ 167,506	\$ 106,319
Special Call - 11/01	\$ -	\$ 860,000	\$ -	\$ 860,000	\$ -
Special Call - 02/01	\$ -	\$ 680,000	\$ -	\$ 680,000	\$ -
Interest - 02/01	\$ -	\$ 10,784	\$ -	\$ 10,784	\$ -
Principal - 05/01	\$ 75,000	\$ -	\$ 75,000	\$ 75,000	\$ 45,000
Interest - 05/01	\$ 185,575	\$ -	\$ 118,656	\$ 118,656	\$ 106,319
Special Call - 05/01	\$ -	\$ -	\$ 345,000	\$ 345,000	\$ -
Total Expenditures	\$ 446,150	\$ 1,718,291	\$ 538,656	\$ 2,256,947	\$ 257,638
Other Sources/(Uses)					
Transfer Out	\$ -	\$ (2,737)	\$ (5,474)	\$ (8,211)	\$ -
Total Other Sources/(Uses)	\$ -	\$ (2,737)	\$ (5,474)	\$ (8,211)	\$ -
Excess Revenues/(Expenditures)	\$ 637,961	\$ 682,645	\$ (433,788)	\$ 248,857	\$ 443,871

Interest - 11/1 \$ 105,081.25

⁽¹⁾ Carryforward Surplus is net of Debt Service Reserve Funds

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Single Family	190	\$418,651	\$2,203	\$2,369
Single Family Paid Down	2	\$3,000	\$1,500	\$1,613
Single Family Paid Down	56	\$21,000	\$375	\$403
Total ERU's	248	\$442,651		

East 547
Community Development District
Series 2023 Special Assessment Bonds
Amortization Schedule

Date	Balance	Principal	Interest	Total
11/01/26	\$ 3,345,000.00	\$ -	\$ 106,318.75	\$ 106,318.75
05/01/27	\$ 3,345,000.00	\$ 45,000.00	\$ 106,318.75	
11/01/27	\$ 3,145,000.00	\$ -	\$ 105,081.25	\$ 256,400.00
05/01/28	\$ 3,300,000.00	\$ 50,000.00	\$ 105,081.25	
11/01/28	\$ 3,250,000.00	\$ -	\$ 103,706.25	\$ 258,787.50
05/01/29	\$ 3,250,000.00	\$ 50,000.00	\$ 103,706.25	
11/01/29	\$ 3,200,000.00	\$ -	\$ 102,331.25	\$ 256,037.50
05/01/30	\$ 3,200,000.00	\$ 55,000.00	\$ 102,331.25	
11/01/30	\$ 3,145,000.00	\$ -	\$ 100,818.75	\$ 258,150.00
05/01/31	\$ 3,145,000.00	\$ 55,000.00	\$ 100,818.75	
11/01/31	\$ 3,090,000.00	\$ -	\$ 99,100.00	\$ 254,918.75
05/01/32	\$ 3,090,000.00	\$ 60,000.00	\$ 99,100.00	
11/01/32	\$ 3,030,000.00	\$ -	\$ 97,225.00	\$ 256,325.00
05/01/33	\$ 3,030,000.00	\$ 65,000.00	\$ 97,225.00	
11/01/33	\$ 2,965,000.00	\$ -	\$ 95,193.75	\$ 257,418.75
05/01/34	\$ 2,965,000.00	\$ 70,000.00	\$ 95,193.75	
11/01/34	\$ 2,895,000.00	\$ -	\$ 93,006.25	\$ 258,200.00
05/01/35	\$ 2,895,000.00	\$ 75,000.00	\$ 93,006.25	
11/01/35	\$ 2,820,000.00	\$ -	\$ 90,662.50	\$ 258,668.75
05/01/36	\$ 2,820,000.00	\$ 80,000.00	\$ 90,662.50	
11/01/36	\$ 2,740,000.00	\$ -	\$ 88,162.50	\$ 258,825.00
05/01/37	\$ 2,740,000.00	\$ 85,000.00	\$ 88,162.50	
11/01/37	\$ 2,655,000.00	\$ -	\$ 85,506.25	\$ 258,668.75
05/01/38	\$ 2,655,000.00	\$ 90,000.00	\$ 85,506.25	
11/01/38	\$ 2,565,000.00	\$ -	\$ 82,693.75	\$ 258,200.00
05/01/39	\$ 2,565,000.00	\$ 95,000.00	\$ 82,693.75	
11/01/39	\$ 2,470,000.00	\$ -	\$ 79,725.00	\$ 257,418.75
05/01/40	\$ 2,470,000.00	\$ 100,000.00	\$ 79,725.00	
11/01/40	\$ 2,370,000.00	\$ -	\$ 76,600.00	\$ 256,325.00
05/01/41	\$ 2,370,000.00	\$ 105,000.00	\$ 76,600.00	
11/01/41	\$ 2,030,000.00	\$ -	\$ 73,318.75	\$ 254,918.75
05/01/42	\$ 2,030,000.00	\$ 115,000.00	\$ 73,318.75	
11/01/42	\$ 2,030,000.00	\$ -	\$ 69,725.00	\$ 258,043.75
05/01/43	\$ 2,030,000.00	\$ 120,000.00	\$ 69,725.00	
11/01/43	\$ 2,030,000.00	\$ -	\$ 65,975.00	\$ 255,700.00
05/01/44	\$ 2,030,000.00	\$ 130,000.00	\$ 65,975.00	
11/01/44	\$ 1,900,000.00	\$ -	\$ 61,750.00	\$ 257,725.00
05/01/45	\$ 1,900,000.00	\$ 140,000.00	\$ 61,750.00	
11/01/45	\$ 1,760,000.00	\$ -	\$ 57,200.00	\$ 258,950.00
05/01/46	\$ 1,760,000.00	\$ 150,000.00	\$ 57,200.00	
11/01/46	\$ 1,610,000.00	\$ -	\$ 52,325.00	\$ 259,525.00
05/01/47	\$ 1,610,000.00	\$ 160,000.00	\$ 52,325.00	
11/01/47	\$ 1,450,000.00	\$ -	\$ 47,125.00	\$ 259,450.00
05/01/48	\$ 1,450,000.00	\$ 170,000.00	\$ 47,125.00	
11/01/48	\$ 1,280,000.00	\$ -	\$ 41,600.00	\$ 258,725.00
05/01/49	\$ 1,280,000.00	\$ 180,000.00	\$ 41,600.00	
11/01/49	\$ 1,100,000.00	\$ -	\$ 35,750.00	\$ 257,350.00
05/01/50	\$ 1,100,000.00	\$ 190,000.00	\$ 35,750.00	
11/01/50	\$ 910,000.00	\$ -	\$ 29,575.00	\$ 255,325.00
05/01/51	\$ 910,000.00	\$ 205,000.00	\$ 29,575.00	
11/01/51	\$ 705,000.00	\$ -	\$ 22,912.50	\$ 257,487.50
05/01/52	\$ 705,000.00	\$ 220,000.00	\$ 22,912.50	
11/01/52	\$ 485,000.00	\$ -	\$ 15,762.50	\$ 258,675.00
05/01/53	\$ 485,000.00	\$ 235,000.00	\$ 15,762.50	
11/01/53	\$ 250,000.00	\$ -	\$ 8,125.00	\$ 258,887.50
05/01/54	\$ 250,000.00	\$ 250,000.00	\$ 8,125.00	\$ 258,125.00
		\$ 3,345,000.00	\$ 3,974,550.00	\$ 7,319,550.00

SECTION V

RESOLUTION 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EAST 547 COMMUNITY DEVELOPMENT DISTRICT IMPLEMENTING SECTION 190.006(3)(A)2.C., FLORIDA STATUTES AND INSTRUCTING THE POLK COUNTY SUPERVISOR OF ELECTIONS TO CONDUCT THE DISTRICT’S GENERAL ELECTION; PROVIDING FOR COMPENSATION; SETTING FORTH THE TERMS OF OFFICE; AUTHORIZING NOTICE OF THE QUALIFYING PERIOD; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the East 547 Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Polk County, Florida;

WHEREAS, the Board of Supervisors of the District (“**Board**”) seeks to implement Section 190.006(3)(a)2.c., *Florida Statutes*, and to instruct the Supervisor of Elections for Polk County, Florida (“**Supervisor of Elections**”), to conduct the District’s elections by the qualified electors of the District at the 2026 general election (“**General Election**”).

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE EAST 547 COMMUNITY DEVELOPMENT DISTRICT:

1. CURRENT BOARD MEMBERS. The Board is currently made up of the following individuals, seats and terms:

<u>Seat Number</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
1	Garret Parkinson	November 2028
2	Kareyann Ellison	November 2028
3	Brian Walsh	November 2026
4	Milton Andrade	November 2026
5	Brent Elliott	November 2026

2. GENERAL ELECTION SEATS. Seat 4 and Seat 5, with terms expiring in November 2026, are scheduled for the General Election in November 2026. The District Manager is hereby authorized to notify the Supervisor of Elections of the seats subject to General Election for the current election year, and for each subsequent election year. The remaining seat expiring in November 2026, Seat 3, will be filled by landowner election.

3. QUALIFICATION PROCESS. For each General Election, all candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a qualified elector of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Polk County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

4. **COMPENSATION.** Each member of the Board is entitled to receive \$200 per meeting for their attendance; up to a maximum of \$4,800 per year.

5. **TERM OF OFFICE.** The term of office for the individuals to be elected to the Board in the General Election is four (4) years. The newly elected Board members shall assume office on the second Tuesday following the election.

6. **REQUEST TO SUPERVISOR OF ELECTIONS.** The District hereby requests that the Supervisor of Elections conduct the District's General Election in November 2026, and for each subsequent General Election unless otherwise directed by the District Manager. The District understands that it will be responsible to pay for its proportionate share of the General Election cost and agrees to pay same within a reasonable time after receipt of an invoice from the Supervisor of Elections.

7. **PUBLICATION.** The District Manager is directed to publish a notice of the qualifying period for each General Election, in a form substantially similar to **Exhibit A** attached hereto.

8. **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.

9. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 9th day of April 2026

ATTEST:

**EAST 547 COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chairperson/Vice Chairperson, Board of
Supervisors

Exhibit A: Sample Notice of Qualifying Period

EXHIBIT A
SAMPLE NOTICE OF QUALIFYING PERIOD

NOTICE OF QUALIFYING PERIOD FOR CANDIDATES
FOR THE BOARD OF SUPERVISORS OF THE
EAST 547 COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the East 547 Community Development District will commence at **noon on Monday, June 8, 2026, and close at noon on Friday, June 12, 2026.** Candidates must qualify for the office of Supervisor with the Polk County Supervisor of Elections located at 250 S. Broadway Avenue, Bartow, Florida 33830. The Supervisor of elections may be contacted by phone at (863) 534-5888. All candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a “qualified elector” of the District, as defined in Section 190.003, *Florida Statutes*. A “qualified elector” is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Polk County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

The East 547 Community Development District has two (2) seats up for election through the general election process, specifically Seats 4 and 5. Each seat carries a four (4)-year term of office. Elections are non-partisan and will be held at the same time as the general election on November 3, 2026, and in the manner prescribed by law for general elections.

For additional information, please contact the Polk County Supervisor of Elections.

Publish on or before 05/25/2026

SECTION VI

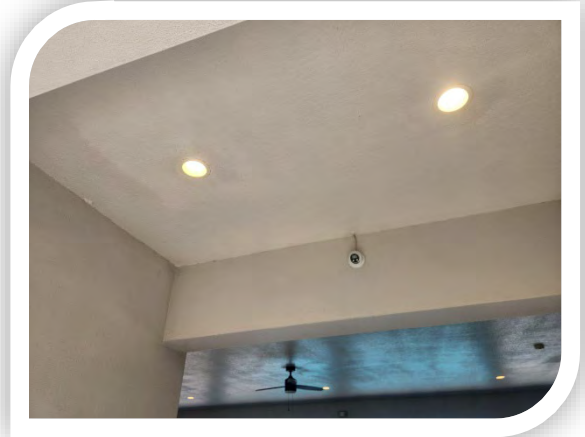
SECTION C

East 547 CDD

Field Management Report

Completed Items

- The fence that was impacted by recent storm activity has been reset and restored to its proper position.
- Amenity areas, including furniture, have been thoroughly cleaned in anticipation of increased resident usage.
- An inspection of previously damaged tables has been completed. The observed damage appears to be limited to surface-level wear and does not affect the usability of the tables.
- Installation of dog stations has been completed to enhance pet amenity services within the District.
- The landscaping contractor has assessed the condition of the Foxtail Palms and has advised that they are not expected to recover due to damage sustained during the recent freeze.



Contracted Services

- The landscaping contractor continues to perform satisfactorily in maintaining the community grounds, with services now adjusted to a weekly schedule for common areas and a bi-weekly schedule for pond banks.
- The pool facility remains well-maintained and in compliance with established operational and safety standards.
- Janitorial services are consistently upholding cleanliness and organization within amenity restrooms and dog stations.
- The lake management vendor continues to deliver a high standard of service and is proactively addressing seasonal vegetation growth associated with rising temperatures.



In Progress

- The monument beam has experienced additional wear since the last inspection. The vendor has reviewed its current condition and has indicated that supplemental support is not necessary at this time. Based on their assessment, the beam is expected to remain structurally adequate until the planned installation of the replacement metal beam, tentatively in May.



SECTION 1

East 547 CDD

Field Management Report – Photo Supplement

Amenity Tables



Photo Description:

The amenity tables have developed cracks within the acrylic surfaces. Testing indicates no immediate safety hazard, and the condition is not likely to pose a risk; however, it negatively impacts the overall appearance of the tables.





April, 9, 2026

Amenity Tables



Ship To:
 East 547 CDD
 1145 mountain flower Ln
 Haines City FL 33844
 United States
 (407) 460-4424

Location	Delivery Method	Expires*
Lakeland Showroom	White Glove, Red Carpet Delivery	04/12/2026
Sales Rep	Sales Rep 2	
Sandra Moses		

Quantity	Item	Item	Options	Each	Amount
4	48 inch Round Dining Table with Umbrella Hole		 Matte Black	\$584.99	\$2,339.96

Thank you for the opportunity to earn your business! Estimated Dates Subject to Change.

Subtotal	\$2,339.96
Discount	
Tax (0%)	\$0.00
Shipping Cost	\$149.00
Total	\$2,488.96

- This is a quote, and may require more information for actual sale.
- Quotes given during a sale expire at the end of the sale period. All other quotes expire 10 days from issue.
- Sales Tax is quoted on the fulfillment location. If the fulfillment location changes sales tax may change. The customer is liable for all Sales Tax on the final transaction.
- Price increases happen from time to time. If a manufacturer increases prices the quote is void.



QLAK5476

SECTION 2

*Item will be
provided under
separate cover.*

SECTION D

SECTION 1

*East 547
Community Development District*

Summary of Checks

February 01, 2026 to February 28, 2026

Bank	Date	Check No.'s	Amount
General Fund			
	2/5/26	572-577	\$ 3,200.04
	2/27/26	578-583	\$ 18,214.92
			\$ 21,414.96

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/05/26	00044	1/27/26	17030	202601	330	57200	48201		JANITORIAL SERVICES JAN26	*	1,000.00		
									CSS CLEAN STAR SERVICES			1,000.00	000572
2/05/26	00039	12/19/25	115287	202512	330	57200	34500		REMOVE HARD DRIVES	*	1,061.04		
									CURRENT DEMANDS ELECTRICAL			1,061.04	000573
2/05/26	00051	1/26/26	12	202601	310	51300	31301		AMORTIZATION SCHEDULE S23	*	100.00		
		1/26/26	12	202601	310	51300	31301		AMORTIZATION SCHEDULE S21	*	500.00		
		1/26/26	12	202601	310	51300	31301		AMORTIZATION SCHEDULE S23	V	100.00-		
		1/26/26	12	202601	310	51300	31301		AMORTIZATION SCHEDULE S21	V	500.00-		
									DISCLOSURE TECHNOLOGY SERVICES LLC			.00	000574
2/05/26	00047	1/10/26	69006501	202601	330	57200	48100		PEST CONTROL JAN26	*	44.00		
									MASSEY SERVICES INC.			44.00	000575
2/05/26	00041	1/09/26	30337	202601	330	57200	48000		POOL REPAIRS	*	495.00		
									RESORT POOL SERVICES			495.00	000576
2/05/26	00043	1/26/26	12	202601	310	51300	31300		AMORTIZATION SCHED. S21	*	100.00		
		1/26/26	12	202601	310	51300	31300		AMORTIZATION SCHED. S23	*	500.00		
									DISCLOSURE SERVICES LLC			600.00	000577
2/27/26	00051	10/28/25	1502	202510	310	51300	31302		YR 2026 CONT. DISCLOSURES	*	2,000.00		
									DISCLOSURE TECHNOLOGY SERVICES LLC			2,000.00	000578
2/27/26	99999	2/27/26	VOID	202602	000	00000	00000		VOID CHECK	C	.00		
									*****INVALID VENDOR NUMBER*****			.00	000579
2/27/26	00001	10/31/25	162	202510	320	53800	47800		FLUME WASHOUT REPAIR	*	605.00		
		10/31/25	163	202510	320	53800	47800		MES CLEANING & WASHOUT	*	660.00		
		1/01/26	166	202601	320	53800	34000		FIELD MANAGEMENT JAN26	*	1,351.92		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/01/26		167		202601	310	51300	34000		MANAGEMENT FEES JAN26	*	3,444.00		
1/01/26		167		202601	310	51300	35200		WEBSITE ADMIN JAN26	*	108.17		
1/01/26		167		202601	310	51300	35100		INFO TECHNOLOGY JAN26	*	162.25		
1/01/26		167		202601	310	51300	31300		DISSEMINATION AGENT JAN26	*	540.75		
1/01/26		167		202601	330	57200	48300		AMENITY ACCESS	*	833.33		
1/01/26		167		202601	310	51300	51000		OFFICE SUPPLIES	*	2.92		
1/01/26		167		202601	310	51300	42000		POSTAGE	*	61.31		
1/31/26		170		202601	320	53800	47800		MONUMENT SIGN REPAIRS	*	576.25		
2/01/26		168		202602	320	53800	34000		FIELD MANAGEMENT FEB26	*	1,351.92		
2/01/26		169		202602	310	51300	34000		MANAGEMENT FEES FEB26	*	3,444.00		
2/01/26		169		202602	310	51300	35200		WEBSITE ADMIN FEB26	*	108.17		
2/01/26		169		202602	310	51300	35100		INFO TECHNOLOGY FEB26	*	162.25		
2/01/26		169		202602	310	51300	31300		DISSEMINATION AGENT FEB26	*	540.75		
2/01/26		169		202602	330	57200	48300		AMENITY ACCESS	*	833.33		
2/01/26		169		202602	310	51300	51000		OFFICE SUPPLIES	*	2.92		
2/01/26		169		202602	310	51300	42000		POSTAGE	*	61.31		
GOVERNMENTAL MANAGEMENT SERVICES CF											14,850.55	000580	
2/27/26	00057	1/30/26	5	202601	320	53800	47800		DRAIN CLEANING	*	605.00		
GOVERNMENTAL MANAGEMENT SERVICES-TA											605.00	000581	
2/27/26	00040	2/16/26	14174	202601	310	51300	31500		GENERAL COUNSEL JAN26	*	528.00		
KILINSKI VAN WYK, PLLC											528.00	000582	
2/27/26	00035	2/20/26	217538	202602	320	53800	47300		IRRIGATION REPAIRS	*	231.37		
WEBER ENVIRONMENTAL SERVICES, INC.											231.37	000583	
TOTAL FOR BANK A											21,414.96		
E547 EAST 547 CDD IARAUJO													

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
TOTAL FOR REGISTER						21,414.96	

SECTION 2

East 547

Community Development District

Unaudited Financial Reporting

February 28, 2026



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East 547
Community Development District
Combined Balance Sheet
February 28, 2026

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash	\$ 452,760	\$ -	\$ -	\$ 452,760
Due from General Fund	\$ -	\$ 11,753	\$ -	\$ 11,753
<u>Series 2021</u>				
Reserve	\$ -	\$ 101,500	\$ -	\$ 101,500
Revenue	\$ -	\$ 246,478	\$ -	\$ 246,478
Prepayment	\$ -	\$ 3	\$ -	\$ 3
Construction	\$ -	\$ -	\$ 150	\$ 150
<u>Series 2023</u>				
Reserve	\$ -	\$ 143,340	\$ -	\$ 143,340
Revenue	\$ -	\$ 406,984	\$ -	\$ 406,984
Prepayment	\$ -	\$ 268,894	\$ -	\$ 268,894
Construction	\$ -	\$ -	\$ 1,476	\$ 1,476
Total Assets	\$ 452,760	\$ 1,178,951	\$ 1,626	\$ 1,633,338
Liabilities:				
Accounts Payable	\$ 15,937	\$ -	\$ -	\$ 15,937
Due to Debt Service	\$ 11,753	\$ -	\$ -	\$ 11,753
Retainage Payable	\$ -	\$ -	\$ 80,915	\$ 80,915
Total Liabilities	\$ 27,690	\$ -	\$ 80,915	\$ 108,605
Fund Balances:				
Restricted for:				
Debt Service 2021	\$ -	\$ 352,966	\$ -	\$ 352,966
Capital Projects 2021	\$ -	\$ -	\$ 150	\$ 150
Assigned for:				
Debt Service 2023	\$ -	\$ 825,985	\$ -	\$ 825,985
Capital Projects 2023	\$ -	\$ -	\$ (79,438)	\$ (79,438)
Unassigned	\$ 425,070	\$ -	\$ -	\$ 425,070
Total Fund Balances	\$ 425,070	\$ 1,178,951	\$ (79,289)	\$ 1,524,733
Total Liabilities & Fund Balance	\$ 452,760	\$ 1,178,951	\$ 1,626	\$ 1,633,338

East 547
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2026

	Adopted Budget	Prorated Budget Thru 02/28/26	Actual Thru 02/28/26	Variance
Revenues				
Assessments - Tax Roll	\$ 500,346	\$ 498,482	\$ 498,482	\$ -
Developer Contributions	\$ 14,786	\$ 14,786	\$ 75,000	\$ 60,214
Interest Income	\$ -	\$ -	\$ 1,278	\$ 1,278
Total Revenues	\$ 515,133	\$ 513,269	\$ 574,760	\$ 61,491
Expenditures:				
General & Administrative:				
Supervisor Fees	\$ 10,000	\$ 4,167	\$ 800	\$ 3,367
FICA Expense	\$ 765	\$ 319	\$ 61	\$ 258
Engineering Fees	\$ 10,000	\$ 4,167	\$ 1,218	\$ 2,949
Assessment Administration	\$ 5,408	\$ 5,408	\$ 5,408	\$ (1)
Arbitrage Fees	\$ 900	\$ -	\$ -	\$ -
Dissemination Fees	\$ 6,489	\$ 2,704	\$ 3,304	\$ (600)
Reamortization Schedules	\$ 1,000	\$ 417	\$ 500	\$ (83)
Disclosure Software	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
Attorney Fees	\$ 10,000	\$ 4,167	\$ 2,906	\$ 1,260
Annual Audit	\$ 6,000	\$ 2,000	\$ 2,000	\$ -
Management Fees	\$ 41,328	\$ 17,220	\$ 17,220	\$ -
Information Technology	\$ 1,947	\$ 811	\$ 811	\$ (0)
Website Maintenance	\$ 1,298	\$ 541	\$ 541	\$ (0)
Trustee Fees	\$ 8,869	\$ 4,256	\$ 4,256	\$ -
Postage	\$ 1,300	\$ 542	\$ 545	\$ (4)
Insurance	\$ 7,085	\$ 7,085	\$ 6,530	\$ 555
Printing & Binding	\$ 500	\$ 208	\$ -	\$ 208
Legal Advertising	\$ 2,500	\$ 1,042	\$ 1,026	\$ 16
Contingency	\$ 2,500	\$ 1,041	\$ 206	\$ 835
Office Supplies	\$ 250	\$ 104	\$ 10	\$ 94
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 120,312	\$ 58,372	\$ 49,517	\$ 8,855

East 547
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2026

	Adopted Budget	Prorated Budget Thru 02/28/26	Actual Thru 02/28/26	Variance
<i>Operations & Maintenance</i>				
Field				
Property Insurance	\$ 13,310	\$ 13,310	\$ 11,255	\$ 2,055
Field Management	\$ 16,223	\$ 6,759	\$ 6,760	\$ (0)
Landscape Maintenance	\$ 120,816	\$ 50,340	\$ 47,761	\$ 2,579
Landscape Replacement	\$ 15,000	\$ 6,250	\$ -	\$ 6,250
Streetlights	\$ 36,000	\$ 15,000	\$ 20,729	\$ (5,729)
Electric	\$ 25,000	\$ 10,417	\$ 177	\$ 10,239
Water & Sewer	\$ 14,500	\$ 6,042	\$ 4,186	\$ 1,856
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ 1,042	\$ -	\$ 1,042
Irrigation Repairs	\$ 6,684	\$ 2,785	\$ 444	\$ 2,341
General Repairs & Maintenance	\$ 10,000	\$ 4,167	\$ 2,446	\$ 1,720
Contingency	\$ 7,500	\$ 3,125	\$ -	\$ 3,125
Subtotal Field	\$ 267,533	\$ 119,236	\$ 93,757	\$ 25,479
Amenity				
Amenity - Electric	\$ 24,700	\$ 10,292	\$ 3,946	\$ 6,346
Amenity - Water	\$ 10,000	\$ 4,167	\$ 5,194	\$ (1,028)
Internet	\$ 1,500	\$ 625	\$ 547	\$ 78
Pest Control	\$ 600	\$ 250	\$ 220	\$ 30
Janitorial Services	\$ 11,180	\$ 4,658	\$ 4,966	\$ (308)
Security Services	\$ 20,000	\$ 8,333	\$ 1,285	\$ 7,049
Pool Maintenance	\$ 24,308	\$ 10,128	\$ 8,250	\$ 1,878
Amenity Management	\$ 10,000	\$ 4,167	\$ 4,167	\$ 0
Amenity Repairs & Maintenance	\$ 10,000	\$ 4,167	\$ 775	\$ 3,392
Holiday Decorations	\$ 7,500	\$ 7,500	\$ 7,329	\$ 171
Contingency	\$ 7,500	\$ 3,125	\$ 5	\$ 3,120
Subtotal Amenity	\$ 127,288	\$ 57,412	\$ 36,684	\$ 20,728
Total Operations & Maintenance	\$ 394,821	\$ 176,648	\$ 130,440	\$ 46,207
Total Expenditures	\$ 515,133	\$ 235,020	\$ 179,957	\$ 55,062
Excess Revenues (Expenditures)	\$ -		\$ 394,802	
Fund Balance - Beginning	\$ -		\$ 30,268	
Fund Balance - Ending	\$ -		\$ 425,070	

East 547

Community Development District

Debt Service Fund - Series 2021

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending February 28, 2026

	Adopted Budget	Prorated Budget Thru 02/28/26	Actual Thru 02/28/26	Variance
Revenues:				
Assessments - Tax Roll	\$ 205,198	\$ 203,500	\$ 203,500	\$ -
Interest	\$ 10,000	\$ 4,167	\$ 3,294	\$ (873)
Total Revenues	\$ 215,198	\$ 207,666	\$ 206,793	\$ (873)
Expenditures:				
Interest Expense - 11/01	\$ 59,743	\$ 59,743	\$ 59,743	\$ -
Special Call - 02/01	\$ -	\$ -	\$ 5,000	\$ (5,000)
Interest Expense - 02/01	\$ -	\$ -	\$ 38	\$ (38)
Principal Expense - 05/01	\$ 80,000	\$ -	\$ -	\$ -
Interest Expense - 05/01	\$ 59,743	\$ -	\$ -	\$ -
Total Expenditures	\$ 199,485	\$ 59,743	\$ 64,780	\$ (5,038)
Excess Revenues (Expenditures)	\$ 15,713		\$ 142,013	
Fund Balance - Beginning	\$ 122,666		\$ 210,953	
Fund Balance - Ending	\$ 138,380		\$ 352,966	

East 547

Community Development District

Debt Service Fund - Series 2023

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending February 28, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 02/28/26	Thru 02/28/26	Variance
<u>Revenues:</u>				
Assessments	\$ 442,651	\$ 337,309	\$ 337,309	\$ -
Assessments - Prepayment	\$ -	\$ -	\$ 911,307	\$ 911,307
Interest	\$ 10,000	\$ 10,000	\$ 16,828	\$ 6,828
Total Revenues	\$ 452,651	\$ 347,309	\$ 1,265,444	\$ 918,135
<u>Expenditures:</u>				
Interest Expense - 11/01	\$ 185,575	\$ 185,575	\$ 167,506	\$ 18,069
Special Call - 11/01	\$ -	\$ -	\$ 860,000	\$ (860,000)
Interest Expense - 02/01	\$ -	\$ -	\$ 10,784	\$ (10,784)
Special Call - 02/01	\$ -	\$ -	\$ 680,000	\$ (680,000)
Principal Expense - 05/01	\$ 75,000	\$ -	\$ -	\$ -
Interest Expense - 05/01	\$ 185,575	\$ -	\$ -	\$ -
Total Expenditures	\$ 446,150	\$ 185,575	\$ 1,718,291	\$ (1,532,716)
<u>Other Financing Sources:</u>				
Transfer In/(Out)	\$ -	\$ -	\$ (2,737)	\$ 2,737
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (2,737)	\$ 2,737
Excess Revenues (Expenditures)	\$ 6,501		\$ (455,584)	
Fund Balance - Beginning	\$ 631,459		\$ 1,281,569	
Fund Balance - Ending	\$ 637,961		\$ 825,985	

East 547

Community Development District

Capital Projects Fund - Series 2021

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending February 28, 2026

	Adopted Budget	Prorated Budget Thru 02/28/26	Actual Thru 02/28/26	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 150	\$ 150
Total Revenues	\$ -	\$ -	\$ 150	\$ 150
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 761,016	\$ (761,016)
Total Expenditures	\$ -	\$ -	\$ 761,016	\$ (761,016)
Other Financing Sources:				
Transfer In/(Out)	\$ -	\$ -	\$ 761,015	\$ 761,015
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 761,015	\$ 761,015
Excess Revenues (Expenditures)	\$ -	\$ -	\$ 148	
Fund Balance - Beginning	\$ -	\$ -	\$ 2	
Fund Balance - Ending	\$ -	\$ -	\$ 150	

East 547

Community Development District

Capital Projects Fund - Series 2023

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending February 28, 2026

	Adopted Budget	Prorated Budget Thru 02/28/26	Actual Thru 02/28/26	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 6,479	\$ 6,479
Total Revenues	\$ -	\$ -	\$ 6,479	\$ 6,479
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 9,955	\$ (9,955)
Total Expenditures	\$ -	\$ -	\$ 9,955	\$ (9,955)
Other Financing Sources:				
Transfer In/(Out)	\$ -	\$ -	\$ (758,277)	\$ (758,277)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (758,277)	\$ (758,277)
Excess Revenues (Expenditures)	\$ -	\$ -	\$ (761,753)	
Fund Balance - Beginning	\$ -	\$ -	\$ 682,314	
Fund Balance - Ending	\$ -	\$ -	\$ (79,438)	

East 547
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenues													
Assessments - Tax Roll	\$ -	\$ 35,098	\$ 452,551	\$ 4,423	\$ 6,410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 498,482
Developer Contributions	\$ 25,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Interest Income	\$ -	\$ -	\$ 1	\$ 549	\$ 727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,278
Total Revenues	\$ 25,000	\$ 85,098	\$ 452,553	\$ 4,972	\$ 7,137	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 574,760
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800
FICA Expense	\$ -	\$ -	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61
Engineering	\$ -	\$ 1,005	\$ 213	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,218
Assessment Administration	\$ 5,408	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,408
Arbitrage Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination Fees	\$ 541	\$ 541	\$ 541	\$ 1,141	\$ 541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,304
Reamortization Schedule	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
Disclosure Software	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Attorney Fees	\$ 588	\$ 239	\$ 1,552	\$ 528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,906
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Management Fees	\$ 3,444	\$ 3,444	\$ 3,444	\$ 3,444	\$ 3,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,220
Information Technology	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 811
Website Maintenance	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 541
Trustee Fees	\$ 4,256	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,256
Postage	\$ 130	\$ 100	\$ 21	\$ 233	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 545
Insurance	\$ 6,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,530
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Advertising	\$ -	\$ 1,026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,026
Contingency	\$ 11	\$ 48	\$ 45	\$ 61	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 206
Office Supplies	\$ 3	\$ 0	\$ 0	\$ 3	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative:	\$ 23,856	\$ 6,673	\$ 6,947	\$ 5,680	\$ 6,361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,517

East 547
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<u>Operations & Maintenance</u>													
Field Expenses													
Property Insurance	\$ 11,255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,255
Field Management	\$ 1,352	\$ 1,352	\$ 1,352	\$ 1,352	\$ 1,352	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,760
Landscape Maintenance	\$ 9,727	\$ 9,727	\$ 9,727	\$ 9,290	\$ 9,290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,761
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Streetlights	\$ 3,748	\$ 3,698	\$ 6,312	\$ 3,561	\$ 3,409	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,729
Electric	\$ 36	\$ 41	\$ 36	\$ 33	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 177
Water & Sewer	\$ 1,867	\$ 1,059	\$ 1,125	\$ 134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,186
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ 107	\$ -	\$ 106	\$ -	\$ 231	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 444
General Repairs & Maintenance	\$ 1,265	\$ -	\$ -	\$ 1,181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,446
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Field Expenses	\$ 29,357	\$ 15,877	\$ 18,657	\$ 15,551	\$ 14,315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,757
Amenity Expenses													
Amenity - Electric	\$ 1,133	\$ 1,112	\$ 789	\$ 912	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,946
Amenity - Water	\$ 1,395	\$ 1,106	\$ 1,417	\$ 1,275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,194
Internet	\$ 109	\$ 109	\$ 109	\$ 109	\$ 109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 547
Pest Control	\$ 44	\$ 44	\$ 44	\$ 44	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220
Janitorial Services	\$ 850	\$ 1,246	\$ 850	\$ 1,000	\$ 1,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,966
Security Services	\$ 224	\$ -	\$ 1,061	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,285
Pool Maintenance	\$ 1,650	\$ 1,650	\$ 1,650	\$ 1,650	\$ 1,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,250
Amenity Management	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,167
Amenity Repairs & Maintenance	\$ -	\$ -	\$ 130	\$ 495	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 775
Holiday Decorations	\$ -	\$ -	\$ -	\$ 7,329	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,329
Contingency	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5
Subtotal Amenity Expenses	\$ 6,239	\$ 6,106	\$ 6,884	\$ 13,648	\$ 3,807	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,684
Total Expenditures	\$ 59,451	\$ 28,655	\$ 32,489	\$ 34,880	\$ 24,482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,957
Excess Revenues (Expenditures)	\$ (34,451)	\$ 56,443	\$ 420,064	\$ (29,907)	\$ (17,346)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 394,802
Net Change in Fund Balance	\$ (34,451)	\$ 56,443	\$ 420,064	\$ (29,907)	\$ (17,346)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 394,802

East 547

Community Development District Long Term Debt Report

SERIES 2021, SPECIAL ASSESSMENT REVENUE BONDS		
Interest Rate:	2.500%, 3.000%, 3.300%, 4.000%	
Maturity Date:	5/1/2051	
Reserve Fund Definition	Maximum Annual Debt Service	
Reserve Fund Requirement	\$101,500	
Reserve Fund Balance	\$101,500	
Bonds Outstanding - 06/15/21		\$5,875,000
LESS: Principal Payment - 05/01/22		(\$120,000)
LESS: Special Call - 05/01/23		(\$225,000)
LESS: Principal Payment - 05/01/23		(\$125,000)
LESS: Special Call - 08/01/23		(\$155,000)
LESS: Special Call - 11/01/23		(\$760,000)
LESS: Special Call - 02/01/24		(\$100,000)
LESS: Special Call - 05/01/24		(\$100,000)
LESS: Special Call - 08/01/24		(\$435,000)
LESS: Special Call - 11/01/24		(\$305,000)
LESS: Special Call - 02/01/25		(\$70,000)
LESS: Principal Payment - 05/01/25		(\$80,000)
LESS: Special Call - 05/01/25		(\$20,000)
LESS: Special Call - 11/01/25		(\$5,000)
LESS: Special Call - 02/01/26		(\$5,000)
CURRENT BONDS OUTSTANDING		\$3,370,000

SERIES 2023, SPECIAL ASSESSMENT REVENUE BONDS		
Interest Rate:	5.500%, 6.250%, 6.500%	
Maturity Date:	5/1/2054	
Reserve Fund Definition	50% Maximum Annual Debt Service	
Reserve Fund Requirement	\$143,340	
Reserve Fund Balance	\$143,340	
Bonds Outstanding - 10/12/23		\$7,245,000
LESS: Special Call - 02/01/25		(\$585,000)
LESS: Principal Payment - 05/01/25		(\$80,000)
LESS: Special Call - 05/01/25		(\$730,000)
LESS: Special Call - 11/01/25		(\$1,540,000)
LESS: Special Call - 11/01/26		(\$860,000)
LESS: Special Call - 02/01/26		(\$680,000)
CURRENT BONDS OUTSTANDING		\$2,770,000

EAST 547
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2026

ON ROLL ASSESSMENTS

Gross Assessments \$ 538,007.91 \$ 219,635.52 \$ 364,055.18 \$ 1,121,698.61
 Net Assessments \$ 500,347.36 \$ 204,261.03 \$ 338,571.32 \$ 1,043,179.71

								47.96%	19.58%	32.46%	100.00%
Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Property Appraiser	Net Receipts	General Fund	2021 Debt Service	Service	Total
11/10/25	10/20/25-10/21/25	\$159.09	(\$8.36)	(\$3.01)	\$0.00	\$0.00	\$147.72	\$70.85	\$28.93	\$47.94	\$147.72
11/10/25	10/20/25-10/21/25	\$500.82	(\$26.29)	(\$9.49)	\$0.00	\$0.00	\$465.04	\$223.05	\$91.06	\$150.93	\$465.04
11/14/25	10/01/25-10/31/25	\$1,679.17	(\$67.17)	(\$32.24)	\$0.00	\$0.00	\$1,579.76	\$757.71	\$309.33	\$512.72	\$1,579.76
11/14/25	10/01/25-10/31/25	\$2,113.98	(\$84.56)	(\$40.59)	\$0.00	\$0.00	\$1,988.83	\$953.92	\$389.42	\$645.49	\$1,988.83
11/21/25	11/01/25-11/07/25	\$23,253.78	(\$930.10)	(\$446.47)	\$0.00	\$0.00	\$21,877.21	\$10,493.12	\$4,283.69	\$7,100.40	\$21,877.21
11/21/25	11/01/25-11/07/25	\$26,443.01	(\$1,057.74)	(\$507.71)	\$0.00	\$0.00	\$24,877.56	\$11,932.19	\$4,871.18	\$8,074.19	\$24,877.56
11/26/25	11/08/25-11/15/25	\$12,012.83	(\$480.51)	(\$230.65)	\$0.00	\$0.00	\$11,301.67	\$5,420.69	\$2,212.94	\$3,668.04	\$11,301.67
11/26/25	11/08/25-11/15/25	\$11,626.89	(\$465.04)	(\$223.24)	\$0.00	\$0.00	\$10,938.61	\$5,246.56	\$2,141.85	\$3,550.20	\$10,938.61
12/08/25	11/16/25-11/25/25	\$306,664.86	(\$12,266.46)	(\$5,887.97)	\$0.00	\$0.00	\$288,510.43	\$138,380.21	\$56,492.13	\$93,638.09	\$288,510.43
12/08/25	11/16/25-11/25/25	\$149,035.59	(\$5,961.43)	(\$2,861.48)	\$0.00	\$0.00	\$140,212.68	\$67,251.16	\$27,454.51	\$45,507.01	\$140,212.68
12/12/25	Invoice#4652314	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,380.08)	(\$5,380.08)	(\$2,580.49)	(\$1,053.45)	(\$1,746.14)	(\$5,380.08)
12/12/25	Invoice#4652313	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,836.91)	(\$5,836.91)	(\$2,799.60)	(\$1,142.90)	(\$1,894.41)	(\$5,836.91)
12/19/25	11/26/25-11/30/25	\$208,879.08	(\$8,355.25)	(\$4,010.48)	\$0.00	\$0.00	\$196,513.35	\$94,255.03	\$38,478.53	\$63,779.79	\$196,513.35
12/19/25	11/26/25-11/30/25	\$305,470.11	(\$12,218.37)	(\$5,865.03)	\$0.00	\$0.00	\$287,386.71	\$137,841.24	\$56,272.09	\$93,273.38	\$287,386.71
12/31/25	12/01/25-12/15/25	\$29,873.80	(\$1,170.99)	(\$574.06)	\$0.00	\$0.00	\$28,128.75	\$13,491.58	\$5,507.79	\$9,129.38	\$28,128.75
12/31/25	12/01/25-12/15/25	\$14,866.29	(\$586.40)	(\$285.60)	\$0.00	\$0.00	\$13,994.29	\$6,712.18	\$2,740.16	\$4,541.95	\$13,994.29
01/09/26	12/16/25-12/31/25	\$4,227.96	(\$126.82)	(\$82.02)	\$0.00	\$0.00	\$4,019.12	\$1,927.72	\$786.97	\$1,304.43	\$4,019.12
01/09/26	12/16/25-12/31/25	\$3,493.30	(\$104.79)	(\$67.77)	\$0.00	\$0.00	\$3,320.74	\$1,592.75	\$650.22	\$1,077.77	\$3,320.74
01/29/26	10/01/25-12/31/25	\$0.00	\$0.00	\$0.00	\$982.04	\$0.00	\$982.04	\$471.02	\$192.29	\$318.73	\$982.04
01/29/26	10/01/25-12/31/25	\$0.00	\$0.00	\$0.00	\$899.82	\$0.00	\$899.82	\$431.59	\$176.19	\$292.04	\$899.82
02/12/26	01/01/26-01/31/26	\$7,398.93	(\$148.00)	(\$145.02)	\$0.00	\$0.00	\$7,105.91	\$3,408.26	\$1,391.38	\$2,306.27	\$7,105.91
02/12/26	01/01/26-01/31/26	\$6,515.89	(\$130.27)	(\$127.71)	\$0.00	\$0.00	\$6,257.91	\$3,001.52	\$1,225.34	\$2,031.05	\$6,257.91
TOTAL		\$ 1,114,215.38	\$ (44,188.55)	\$ (21,400.54)	\$ 1,881.86	\$ (11,216.99)	\$ 1,039,291.16	\$ 498,482.26	\$ 203,499.65	\$ 337,309.25	\$ 1,039,291.16

100%	Net Percent Collected
\$ 3,888.55	Balance Remaining to Collect

Audit Committee Meeting

SECTION III

SECTION A

**EAST 547 COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

**District Auditing Services for Fiscal Year 2026
Polk County, Florida**

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than **Monday, June 22, 2026 at 5:00 p.m.**, at the offices of Governmental Management Services – Central Florida, LLC, Attn: Jill Burns/Samantha Ham, District Manager, 219 East Livingston Street, Orlando, Florida 32801. 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 one (1) original hard copy and one (1) electronic copy of the Proposal Documents, and other requested attachments, at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title “**Auditing Services – East 547 Community Development District**” on the face of it.

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 reserves 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 résumés 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 résumés 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 cost of the provision of the services under the proposal for Fiscal Year 2026, plus the cost of four (4) annual renewals.
- E. Provide a proposed schedule for performance of the audit.

SECTION 13. PROTESTS. In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal 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 (including Saturday, Sunday, and state holidays) 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 the aforesaid Proposal Documents.

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.

SECTION B

**EAST 547 COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The East 547 Community Development District hereby requests proposals for annual financial auditing services. The proposal 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 the City of Davenport, Polk County, Florida. The District currently has an operating budget of approximately \$515,133. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2026, be completed no later than June 1, 2027.

Each auditing entity submitting a proposal must be authorized to do business in Florida; hold all applicable state and federal professional licenses in good standing, including but not limited to a license under Chapter 473, *Florida Statutes*, and be qualified to conduct audits in accordance with "Government Auditing Standards", as adopted by the Florida Board of Accountancy. Audits 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 evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) original hard copy and one (1) electronic copy of their proposal to Governmental Management Services – Central Florida, LLC Attn: Jill Burns/Samantha Ham, District Manager/Staff, 219 East Livingston Street, Orlando, Florida 32801, in an envelope marked on the outside "**Auditing Services – East 547 Community Development District.**"

Proposals must be received by **5:00 PM on Monday, June 22, 2026**, at the office address listed above. Proposals received after this time will not be eligible for consideration. Please direct all questions regarding this Notice to the District Manager who can be reached at (407) 841-5524.

Jill Burns, District Manager
Governmental Management Services – Central Florida, LLC

Run Date: **Monday, June 8, 2026**