East 547
Community Development District

Meeting Agenda

July 9, 2026

AGENDA

East 547
Community Development District

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

July 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, July 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:

Audit Committee Meeting

1. Roll Call
2. Public Comment Period
3. Review of Proposals and Tally of Audit Committee Members Rankings
   A. Berger, Toombs, Elam, Gaines & Frank
   B. Grau & Associates
   C. McIntosh CPA
   D. Richie Tandoc, P.A.
4. Adjournment

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 April 9, 2026 Board of Supervisors Meeting and Audit Committee Meeting
4. Acceptance of the Rankings of the Audit Committee and Authorizing Staff to Send Notice of Intent to Award
5. Public Hearings
   A. Public Hearing on the Adoption of the Fiscal Year 2026/2027 Budget
      i. Consideration of Resolution 2026-04 Adopting the District’s Fiscal Year 2026/2027 Budget and Appropriating Funds
   B. Public Hearing on the Imposition of Operations and Maintenance Special Assessments
      i. Consideration of Resolution 2026-05 Imposing Special Assessments and Certifying an Assessment Roll
6. Consideration of Resolution 2026-06 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2026/2027

7. Consideration of Resolution 2026-07 Designating a Date, Time, and Location for a Landowners’ Meeting and Election (Thursday, November 12, 2026—Regular Meeting Date) (Seat #3)
8. Presentation of Fiscal Year 2025 Audit Report and Letter from Auditor
9. Ratification of Amended Pool Maintenance Services Agreement
10. Goals and Objectives
    A. Adoption of Fiscal Year 2027 Goals & Objectives
    B. Review of Approved Fiscal Year 2026 Goals & Objectives and Authorizing Chair to Execute Final Form
11. Staff Reports
    A. Attorney
    B. Engineer
    C. Field Manager’s Report
    D. District Manager’s Report
        i. Check Register
        ii. Balance Sheet & Income Statement
        iii. Presentation of Number of Registered Voters—481
12. Other Business
13. Supervisors Requests and Audience Comments
14. Adjournment

Audit Committee Meeting

SECTION III

SECTION A

EAST 547
COMMUNITY DEVELOPMENT DISTRICT

PROPOSAL FOR AUDIT SERVICES

PROPOSED BY:

Berger, Toombs, Elam, Gaines & Frank

CERTIFIED PUBLIC ACCOUNTANTS, PL

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600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

Maritza Stonebraker, CPA, Director

DATE OF PROPOSAL:

June 22, 2026

TABLE OF CONTENTS

Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

June 22, 2026

East 547 Community Development District
Governmental Management Services
219 E. Livingston Street
Orlando, FL 32801

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for East 547 Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for East 547 Community Development District. We will provide you with top quality, responsive service.

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

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

East 547 Community Development District
June 22, 2026

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

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

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

Thank you again for the opportunity to submit this proposal to East 547 Community Development District.

Very truly yours,

Berger Toombs Elam Gaines + Frank

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

PROFILE OF THE PROPOSER

Description and History of Audit Firm

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

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

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

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

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

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

Professional Staff Resources

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

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

Following is a brief description of each employee classification:

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

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

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

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

Professional Staff Resources (Continued)

Independence – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of East 547 Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

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

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

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

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

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

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

Ability to Furnish the Required Services

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

GOVERNMENTAL AUDITING EXPERIENCE

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

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

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

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

Continuing Professional Education

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

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

Quality Control Program

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

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

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

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

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

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

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

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

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

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

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

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

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

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

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

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

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

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

Community Development Districts

Aberdeen Community Development District

Alta Lakes Community Development District

Amelia Concourse Community Development District

Amelia Walk Communnity Development District

Aqua One Community Development District

Arborwood Community Development District

Arlington Ridge Community Development District

Bartram Springs Community Development District

Baytree Community Development District

Beacon Lakes Community Development District

Beaumont Community Development District

Bella Collina Community Development District

Bonnet Creek Community Development District

Buckeye Park Community Development District

Candler Hills East Community Development District

Cedar Hammock Community Development District

Central Lake Community Development District

Channing Park Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District

Coconut Cay Community Development District

Colonial Country Club Community Development District

Connerton West Community Development District

Copperstone Community Development District

Creekside @ Twin Creeks Community Development District

Deer Run Community Development District

Dowden West Community Development District

DP1 Community Development District

Eagle Point Community Development District

East Nassau Stewardship District

Eastlake Oaks Community Development District

Easton Park Community Development District

Estancia @ Wiregrass Community Development District

Evergreen Community Development District

Forest Brooke Community Development District

Gateway Services Community Development District

Gramercy Farms Community Development District

Greenway Improvement District

Greyhawk Landing Community Development District

Griffin Lakes Community Development District

Habitat Community Development District

Harbor Bay Community Development District

Harbourage at Braden River Community Development District

Harmony Community Development District

Harmony West Community Development District

Harrison Ranch Community Development District

Hawkstone Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District

Heritage Isles Community Development District

Heritage Lake Park Community Development District

Heritage Landing Community Development District

Heritage Palms Community Development District

Heron Isles Community Development District

Heron Isles Community Development District

Highland Meadows II Community Development District

Julington Creek Community Development District

Laguna Lakes Community Development District

Lake Bernadette Community Development District

Lakeside Plantation Community Development District

Landings at Miami Community Development District

Legends Bay Community Development District

Lexington Oaks Community Development District

Live Oak No. 2 Community Development District

Madeira Community Development District

Marhsall Creek Community Development District

Meadow Pointe IV Community Development District

Meadow View at Twin Creek Community Development District

Mediterra North Community Development District

Midtown Miami Community Development District

Mira Lago West Community Development District

Montecito Community Development District

Narcoossee Community Development District

Naturewalk Community Development District

New Port Tampa Bay Community Development District

Overoaks Community Development District

Panther Trace II Community Development District

Paseo Community Development District

Pine Ridge Plantation Community Development District

Piney Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District

Poinciana West Community Development District

Port of the Islands Community Development District

Portofino Isles Community Development District

Quarry Community Development District

Renaissance Commons Community Development District

Reserve Community Development District

Reserve #2 Community Development District

River Glen Community Development District

River Hall Community Development District

River Place on the St. Lucie Community Development District

Rivers Edge Community Development District

Riverwood Community Development District

Riverwood Estates Community Development District

Rolling Hills Community Development District

Rolling Oaks Community Development District

Sampson Creek Community Development District

San Simeon Community Development District

Six Mile Creek Community Development District

South Village Community Development District

Southern Hills Plantation I Community Development District

Southern Hills Plantation III Community Development District

South Fork Community Development District

St. John's Forest Community Development District

Stoneybrook South Community Development District

Stoneybrook South at ChampionsGate Community Development District

Stoneybrook West Community Development District

Tern Bay Community Development District

Terracina Community Development District

Tison's Landing Community Development District

TPOST Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community Development District

TSR Community Development District

Turnbull Creek Community Development District

Twin Creeks North Community Development District

Urban Orlando Community Development District

Verano #2 Community Development District

Viera East Community Development District

VillaMar Community Development District

Vizcaya in Kendall Development District

Waterset North Community Development District

Westside Community Development District

WildBlue Community Development District

Willow Creek Community Development District

Willow Hammock Community Development District

Winston Trails Community Development District

Zephyr Ridge Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

City of Westlake

Florida Inland Navigation District

Fort Pierce Farms Water Control District

Indian River Regional Crime Laboratory, District 19, Florida

Viera Stewardship District

Office of the Medical Examiner, District 19

Rupert J. Smith Law Library of St. Lucie County

St. Lucie Education Foundation

Seminole Improvement District

Troup Indiantown Water Control District

Current or Recent Single Audits

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

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

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

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

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

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

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

Schools and Colleges

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

State and County Agencies

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

FEE SCHEDULE

We propose the fee for our audit services described below to be $5,500 for the years ending September 30, 2026 and 2027, $5,775 for the year ending September 30, 2028 and $5,950 for the years ending September 30, 2029 and 2030. In addition, if a bond issuance occurs there will be an additional fee for each additional bond. The fee is contingent upon the financial records and accounting systems of East 547 Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of East 547 Community Development District as of September 30, 2026, 2027, 2028, 2029 and 2030. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP
Director – 31 years experience

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

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

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)
Director

Continuing Professional Education

- Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:
  - Not-for-Profit Auditing Financial Results and Compliance Requirements
  - Update: Government Accounting Reporting and Auditing
  - Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA
Director – 14 years total experience

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

Professional Affiliations/Community Service

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

Professional Experience

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

Continuing Professional Education
- Mr. Gonano has participated in numerous continuing professional education courses.

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Marlin, CPA
Director – 12 years

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

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

Professional Affiliations/Community Service

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

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

Maritza Stonebraker, CPA
Director – 10 years

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

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

Professional Affiliations/Community Service

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

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA
Director – 12 years

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

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

Professional Affiliations/Community Service
- Member of the American and Florida Institutes of Certified Public Accountants
- Affiliate member Government Finance Officers Association

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA
Accounting and Audit Manager – 34 years

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

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

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

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

  Counties:
  St. Lucie County

  Municipalities:
  City of Fort Pierce
  City of Stuart

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)
Accounting and Audit Manager

Professional Experience (Continued)

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

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

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Paul Daly
Senior Accountant – 14 years

Education

- Florida Atlantic University, B.S. – Accounting

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Bryan Snyder
Manager – 11 years

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

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

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

Personnel Qualifications and Experience

Tifanee Terrell, CPA
Senior Accountant – 5 years

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

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

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

Personnel Qualifications and Experience

Dylan Dixon
Senior Accountant – 4 years

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

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

Brennen Moore
Staff Accountant – 3 years

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

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

Katie Gifford
Staff Accountant – 2 years

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

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

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

Personnel Qualifications and Experience

Rayna Zicari
Staff Accountant – 2 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Deandre McFadden
Staff Accountant – 1 year

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

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

Continuing Professional Education
- Mr. McFadden participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

6930 Gall Boulevard
Suite 200
Zephyrhills, FL 33542

813.788.2155
DGPerry.com

Report on the Firm's System of Quality Control

December 4, 2025

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

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

DG Perry

DG Perry

DG Perry
CPAs + Advisors

SECTION B

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

EAST 547
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: June 22, 2026
5:00PM

Submitted to:
East 547
Community Development District
c/o District Manager
219 East Livingston Street
Orlando, Florida 32801

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

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June 22, 2026

East 547 Community Development District
c/o District Manager
219 East Livingston Street
Orlando, Florida 32801

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

Grau & Associates (Grau) welcomes the opportunity to respond to the East 547 Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

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

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

Complying With Standards

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

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

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

Very truly yours,
Grau & Associates

Antonio J. Grau

Firm Qualifications

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team

3 Partners

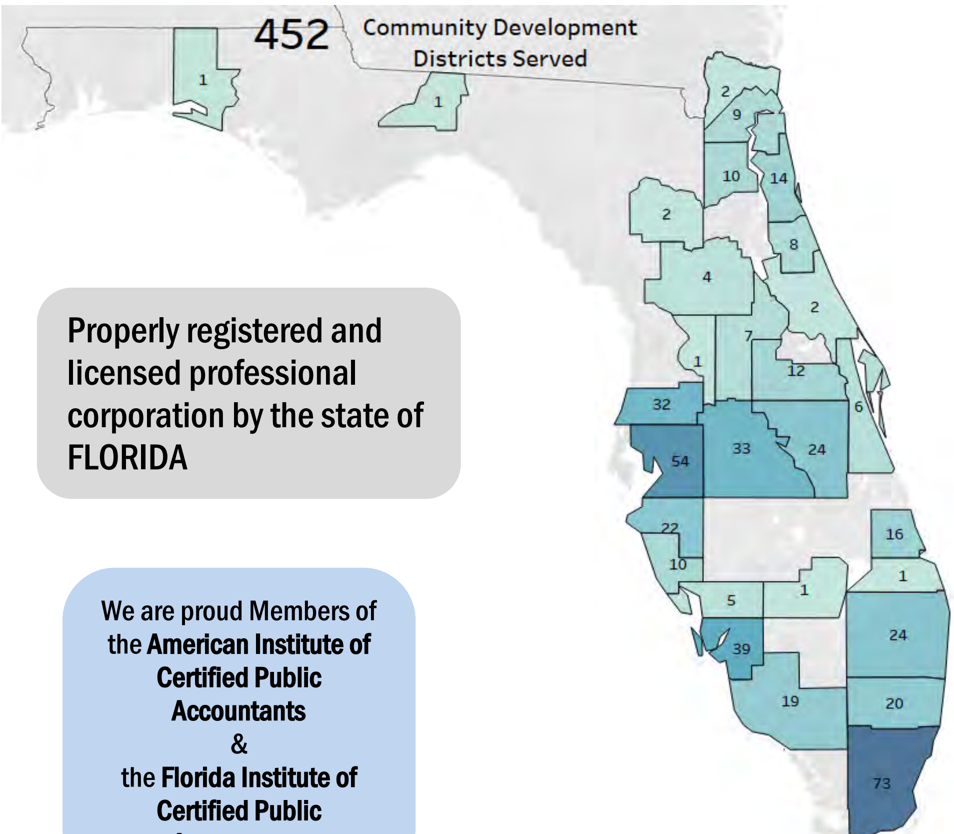
12 Professional Staff

2 Administrative Professionals

9/17 Employees are CPAS

2005

Year founded



Services Provided

- Financial Auditing
- Compliance Auditing
- Accounting
- Attestation
- Arbitrage Services
- Management Consulting

Properly registered and licensed professional corporation by the state of FLORIDA

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

9 Professional Groups

AICPA | FICPA | GFOA | FASD | FGFOA

Quality Controls

⇒ External quality review program: consistently receives a pass

⇒ Internal: ongoing monitoring to maintain quality

See next page for report and certificate

Florida Institute of Certified Public Accountants

AICPA Peer Review Program

Administered in Florida by the Florida Institute of CPAs

November 18, 2025

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

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114 Review Number: 616829

119 S Monroe Street, Suite 121 | Tallahassee, FL 32301 | 850.224.2727, in Florida | www.ficpa.org

PGP

PRIDA, GUIDA & PEREZ, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
2504 W. KATHLEEN STREET
TAMPA, FLORIDA 33607
TELEPHONE: (813) 226-6091
FAX: (813) 229-7754

Report on the Firm's System of Quality Control

October 3, 2025

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

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

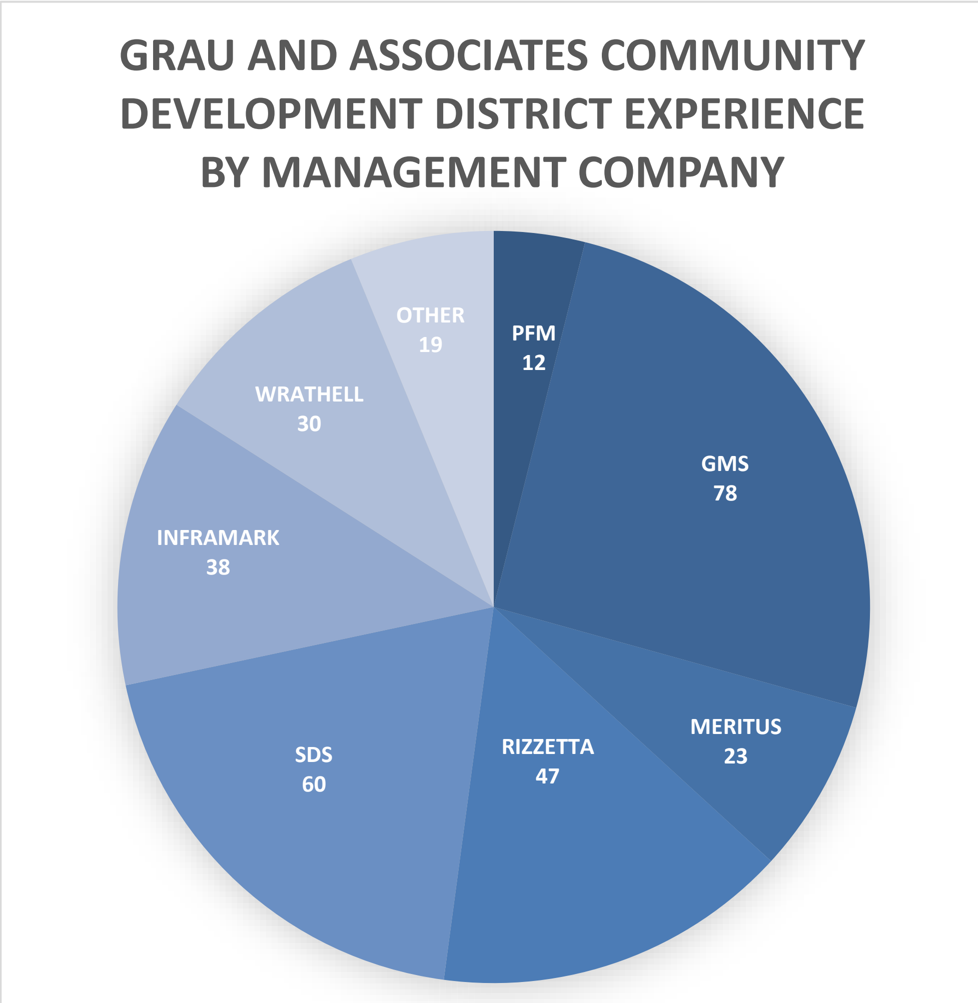
In our opinion, the system of quality control for the accounting and auditing practice of Grau & Associates in effect for the year ended June 30, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable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

Prida Guida & Perez, P.A.

MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Firm & Staff Experience

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS



Profile Briefs:

Antonio J GRAU, CPA (Partner)
Years Performing Audits: 35+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 56 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA

Ben Steets, CPA (Partner)
Years Performing Audits: 10+
CPE (last 2 years): Government Accounting, Auditing: 28 hours; Accounting, Auditing and Other: 88 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD

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

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

YOUR ENGAGEMENT TEAM

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

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

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

Antonio 'Tony 'J. Grau, CPA, *Partner*

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I, II, IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District
St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control

Professional Associations/Memberships

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

Professional Education *(over the last two years)*

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

Ben Steets, CPA, *Partner*

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

Experience

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

Education

Florida Atlantic University (2015)

Clients Served *(partial list)*

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

Professional Education (*over the last two years*)

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

Professional Associations/Memberships

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

References

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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

<u>Phase I - Preliminary Planning</u>

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

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

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

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

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

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

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

Cost of Services

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Year Ended September 30,	Fee
2026	$4,600
2027	$4,700
2028	$4,800
2029	$4,900
2030	$5,000
TOTAL (2026-2030)	**$24,000**

The above fee is based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fee would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

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

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

73 Current Arbitrage Calculations

We look forward to providing East 547 Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

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

SECTION C

Independent Audit Service Proposal

RMc INTOSH CPA
INTEGRITY • INSIGHT • ASSURANCE

2385 NW Executive Center Dr.
Boca Raton, FL 33431
rmcintoshcpa.com

Prepared for East 547 Community Development District

Prepared By:
McIntosh CPA

June 22, 2026

Table of Contents

Transmittal Letter

June 22, 2026

Board of Supervisors
East 547 Community Development District
Polk County

McIntosh CPA is pleased to submit this proposal to provide annual auditing services for the East 547 Community Development District (the "District"). Our firm specializes in auditing services for governmental entities, including special districts, ensuring compliance with Florida Statutes, Government Auditing Standards (Yellow Book), and the requirements set forth by the Florida Auditor General. We are a Woman & Minority Business certified by the State of Florida.

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

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

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

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

Sincerely,

McIntoshCPA

Racquel McIntosh, CPA
Founder & Managing Partner

Statement of Understanding and Scope of Work

The East 547 Community Development District requires independent audit services for the fiscal years ending September 30, 2026, with an option for four additional one-year renewals. Our firm understands that the audit must comply with:

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

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

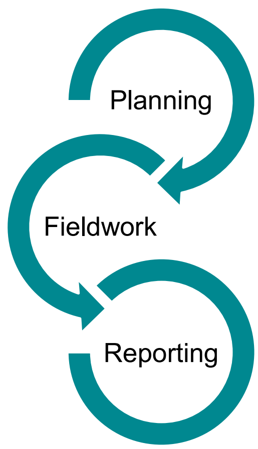
AUDIT TIMELINE

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

SCOPE OF WORK

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

The audit will be performed in the three phases below;



AUDIT PLANNING

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

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

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

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

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

FIELDWORK

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

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

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

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

REPORTING

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

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

Qualifications and Experience

INDEPENDENCE

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

FIRM QUALIFICATIONS

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

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

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

Value-Added Service

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

REFERENCES

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

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

RACQUEL MCINTOSH

CPA

561-981-6282

mcintoshcpa@outlook.com

Racquel Mcintosh, CPA

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

EDUCATION

Masters of Accounting
Florida Atlantic University
2004

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

INDUSTRIES

Governments

Non-profits

MEMBERSHIPS

AICPA
CSDA
FASD
FICPA
FGFOA

FASD Board Member/Presenter

FICPA SLG Committee Member

Profile

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

Experience

- Oct 2023- Present
  McIntosh CPA
  Founder & Managing Partner
- 2014 - 2023
  Grau & Associates
  Audit Partner
- 2011 - 2013
  Grau & Associates
  Audit Manager
- 2009 - 2011
  Grau & Associates
  Audit Senior
- 2005 - 2009
  Grau & Associates
  Audit Staff

Collaborations

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

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Schedule of Fees

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

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

The above fees are based on the District not issuing additional Bonds in any of the fiscal years. If Bonds are issued, then fees will be renegotiated.

Appendix

Ron DeSantis, Governor

Melanie S. Griffin, Secretary

Florida dbpr

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

RACQUEL MCINTOSH CPA, P.A.

MCINTOSH CPA
2385 NW EXECUTIVE CENTER DRIVE
SUITE 100
BOCA RATON FL 33431

LICENSE NUMBER: AD71848

EXPIRATION DATE: DECEMBER 31, 2027

Always verify licenses online at MyFloridaLicense.com

ISSUED: 12/30/2025

Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.

State of Florida

Woman & Minority Business Certification

McIntosh CPA

Is certified under the provisions of
287 and 295.187, Florida Statutes, for a period from:
04/05/2026 to 04/05/2028

Pedro Allende
Florida Department of Management Services

FLORIDA DEPARTMENT OF MANAGEMENT SERVICES
SUPPLIER DEVELOPMENT

Office of Supplier Development
4050 Esplanade Way, Suite 380
Tallahassee, Florida 32399
850-487-0915
www.dms.myflorida.com/osd

SECTION D

Proposal

To Serve

EAST 547

COMMUNITY DEVELOPMENT DISTRICT

In Response to Request for Proposals for:

Annual Audit Services

Due by: 5:00 pm, June 22, 2026

Richie Tandoc, P.A.

Certified Public Accountant & Consultant

Contact:

Richie C. Tandoc, Audit & Assurance Partner
Email: richie@rtandoc-cpa.com

13453 SW 105th Avenue
Miami, Florida 33176
Tel. (305) 720-2502, ext. 101

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Letter of Transmittal / Executive Summary

Richie Tandoc, P.A.
Certified Public Accountant & Consultant
13453 SW 105th Ave, Miami, Florida 33176 / T. (305) 720-2502

June 15, 2026

Jill Burns
District Manager
East 547 Community Development District
219 East Livingston Street
Orlando, FL 32801

RE: Proposal to Provide Annual Audit Services

Dear Ms. Burns:

Richie Tandoc, P.A. is pleased to have the opportunity to submit a proposal to provide annual audit services to East 547 Community Development District (the "District") for the fiscal year ending September 30, 2026, with the option to renew annually for the fiscal years ending September 30, 2027, 2028, 2029 and 2030.

Richie Tandoc, P.A. is committed to providing value-added and quality services to the District, combining the responsive personal contact associated with a smaller firm and the sophisticated professional resources of a larger firm. As leaders in servicing governmental and non-profit entities, Richie Tandoc, P.A. is fully qualified to provide audit services to the District. We strive to exceed the expectations of our clients, with a commitment to total quality service. Translating our experience and resources into effective and efficient value-added services to the District is our highest priority, which is why we believe we are best suited to be part of your professional team.

The task that the District faces in selecting a firm to provide audit services is not an easy one. Our goal in this proposal is to present those characteristics that distinguish us as the team best suited to serve the District.

Understanding of the Work and Ability to Perform

Based on the team's knowledge and experience gained in serving governmental and non-profit entities for over three decades, more specifically the experience that we've gained having been auditors for governmental organizations similar in size to the District, the team at Richie Tandoc, P.A. has a clear understanding and ability to provide the scope of services requested, as more thoroughly described throughout this proposal.

Committed to Serving Governmental and Non-Profit Entities

Although the Firm of Richie Tandoc, P.A. officially began operating as a CPA firm in 2025, the team members at Richie Tandoc, P.A. have been serving governmental and non-profit entities for over 30 years (previously as part of PAAST, P.L. and SKJ&T, LLP). Richie Tandoc, P.A. strives to maintain its objectives in the rendering of services of the highest quality with local firm attentiveness to all of its governmental and non-profit clients.

Richie Tandoc, P.A.'s professionals, from entry-level accountants, to the managers, and to the partner, are trained to understand the issues and meet the needs of governmental and non-profit entities.

Our professionals bring a comprehensive understanding of the issues that face governmental and non-profit entities as well as "bench strength" at all levels, allowing us to respond swiftly and effectively to your evolving needs.

Your proposed engagement team consists of the following supervisory professionals:

- Richie Tandoc, Client Service and Engagement Partner – has 32 years of experience auditing governmental and non-profit organizations;
- Jenny Orantes, Audit Senior Manager – has 25 years of experience auditing governmental and non-profit organizations; and
- Danae Garcia, Audit Supervisor – has 23 years of experience auditing governmental and non-profit organizations.

With this team, the District can be assured that we are committed to performing the audit services within the timeframe required in the request for proposals.

Responsiveness

Richie Tandoc, P.A. takes pride in responding to the needs of its clients. This responsiveness is not only demonstrated by committing to performing our services within the timeframe required, but in responding to other requests as well. Our ability to be responsive will be enhanced by the open communications and excellent working relationship that we hope to develop with the District.

We look forward to hearing from you and to working with the District. As a Partner of Richie Tandoc, P.A., I am the District's primary contact and I am duly authorized to make representations for, and bind, the Firm. I can be reached directly at (305) 720-2502, ext. 101 or at richie@rtandoc-cpa.com.

Sincerely,

Richie Tandoc, P.A.

Richie C. Tandoc
Audit & Assurance Partner

Proposal Requirements

Firm Background

Richie Tandoc, P.A. (the "Firm") was originally founded and incorporated on March 1, 2017, but was originally a member/owner of SKJ&T, LLP and PAAST, P.L. certified public accounting firms, for over two decades. Effective July 16, 2025, Richie Tandoc, P.A. separated from PAAST, P.L. and began operating full-time as its own certified public accounting firm. In addition, all of the governmental audit professionals from PAAST, P.L. have joined Richie Tandoc, P.A. As such, the Firm will continue to provide professional services to its governmental and non-profit clients, including accounting/bookkeeping, auditing, consulting, and other assurance and advisory services.

The Firm's audit and assurance practice (which consists of accounting, compilations, reviews, audits, consulting and other advisory services) is composed 70% of engagements in the governmental and non-profit industries, and 30% in the commercial industry, including investments, construction, manufacturing, distribution, import/export, retail, and services fields.

Richie Tandoc, P.A. is a member of the American Institute of Certified Public Accountants Private Companies Division for CPA firms. Richie Tandoc and all eligible employees are members of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants, and are in good standing with such Institutes. In addition, two of the members on the assigned engagement team are Certified Fraud Examiners, and are members of the Association of Certified Fraud Examiners.

Size and Organizational Structure of the Firm

Richie Tandoc, P.A. is considered a local CPA firm, and consists of the following owner/partner:

	Years of Experience
Richie Tandoc, Audit & Assurance Partner	32

In addition to the Partner above, the Firm consists of 7 other audit professionals composed of the following:

	Number of Personnel
Audit Professionals:	
Managers/Supervisors	3
Staff	4
Total	7

Experience in Auditing Governmental and Non-Profit Entities

Our audit professionals have substantial experience in auditing governmental and non-profit entities in accordance with auditing standards generally accepted in the United States of America, *Audits of Not-for-profit Organizations*, *Government Auditing Standards*, OMB Uniform Guidance (i.e. Federal Single Audits), Chapter, 10.550 and 10.650, *Rules of the Auditor General* (i.e. State Single Audits) and the preparation of financial statements in accordance with such standards, and FASB and GASB pronouncements, statements and interpretations, where applicable. In addition, Richie Tandoc, P.A. is a member of the AICPA's Not-for-Profit Section the Government Finance Officers Association and the Florida Government Finance Officers Association.

The following is a select list of governmental and non-profit audits that the proposed audit team at Richie Tandoc, P.A. have worked on in the last five years (special districts and special purpose governments are highlighted in red):

Governmental and Non-Profit Financial Statement and Single Audits

- Alzheimer's Association SE Fl. Chapter, Inc.
- Bayfront Park Management Trust
- Bacardi Family Foundation, Inc.
- Boynton Beach Community Red. Agency
- Broward Housing Solutions, Inc.
- Catholic Charities Legal Services, Inc.
- City of Hialeah, Florida
- City of Miami, Florida
- City of Miami Midtown CRA
- City of Miami Omni CRA
- City of Miami SE Overtown Park West CRA
- Coconut Grove Business Improvement District
- CubaNet News, Inc.
- First Call For Help of Broward, Inc.
- Florida Rising, Inc. / Florida New Majority, Inc.
- Florida Rising Together, Inc. / Florida New Majority Education Fund, Inc.
- Kristi House, Inc.
- Foundation For Human Rights in Cuba, Inc.
- Lincoln Road Business Improvement District
- Miami Homes for All, Inc.
- Miami-Dade County Aviation Department
- Miami-Dade County General Segment
- Miami-Dade County Industrial Dev. Authority
- Miami-Dade Expressway Authority
- Miami-Dade Transit
- Miami Sports & Exhibition Authority
- Miami Workers Center, Inc.
- Ophthalmology Research Foundation, Inc.
- Outreach Aid to the Americas, Inc.
- School Board of Miami-Dade County
- Two Ridges Community Development District
- Virginia Key Beach Park Trust
- Washington Avenue Business Imp. District
- West Villages Improvement District
- Wynwood Business Improvement District

Proposed Engagement Team

In order to fulfill our commitment to the District, we have structured the proposed engagement team to be responsive to your needs, consisting of professionals with the skills and experience in dealing with the issues you face. Below are the resumes of the proposed engagement team members.

Richie Tandoc, CPA, CFE

Client Service & Engagement Partner

Responsibilities

Richie will serve as the primary contact for management to ensure open and effective channels of communication. His responsibilities include keeping abreast of important developments concerning issues that would directly affect the District; coordinating the total services to be provided through continuous communication with members of the engagement team; determining the content of the reports to be issued; ascertaining that professional standards have been complied with throughout the engagement; and directing and controlling the efforts of all personnel on the engagement.

Resume

Richie is a Certified Public Accountant and Certified Fraud Examiner with over 32 years of experience providing audit services to governmental and non-profit clients.

Richie specializes in providing services specifically to: non-profit organizations, including charitable, religious and educational organizations and foundations, community

Education:

- *Bachelor of Accounting*, Florida International University
- *Master of Accounting*, Florida International University

social welfare organizations, and business leagues; and governmental organizations, including state and local governments, special districts, and special-purpose governmental organizations. He also specializes in performing Federal and State Single Audits for governmental and non-profit organizations in accordance with *Government Auditing Standards*, OMB Uniform Guidance and Chapter, 10.650 and 10.550, *Rules of the Auditor General*, respectively.

Richie stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Richie is compliant with the Yellow Book requirements for CPE.

Prior to starting Richie Tandoc, P.A., Richie was a Partner with SKJ&T, LLP/PAAST P.L. for 22 years, and prior to that, he was a Senior Manager with KPMG for 8 years. During his time at KPMG, Richie completed a 2-year audit rotation in KPMG's London, England office.

Professional and Business Affiliations:

- Certified Public Accountant, Florida
- Certified Fraud Examiner, ACFE
- *Member*, Association of Certified Fraud Examiners
- *Member*, American Institute of CPAs
- *Member*, Government Finance Officers Association
- *Member*, Florida Government Finance Officers Association
- *Alumni*, Florida International University
- *Member and Co-Chair*, United Way of Miami-Dade County Agency Audit Committee
- *Member*, United Way of Miami-Dade County Community Impact Committee
- *Former Board Member*, Early Learning Coalition of Miami-Dade/Monroe
- *Former Member*, Early Learning Coalition of Miami-Dade/Monroe Finance Committee
- *Member*, FICPA Audit Committee

Richie has provided services to a wide range of governmental clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Coral Springs; City of Hialeah; City of Miami; City of Miami Community Redevelopment Agencies; City of Pompano Beach; Coconut Grove Business Improvement District; Florida Department of Environmental Protection; Lincoln Road Business Improvement District; Miami-Dade County; Miami-Dade Expressway Authority; Miami-Dade County Industrial Dev. Authority; School Board of Miami-Dade County; School District of Palm Beach County; Two Ridges Community Development District; Washington Avenue Business Improvement District; West Villages Improvement District; and Wynwood Business Improvement District.

Jenny Orantes, CFE

Engagement Senior Manager

Responsibilities

Jenny will be responsible for developing and coordinating the overall audit work plan under the direction of the client service partner. Her responsibilities also include supervising staff personnel, coordinating the day-to-day audit fieldwork with the Supervisor, and performing an in-depth review of all pertinent work papers and reports.

Jenny will also be responsible for coordinating the completion of the audit and the preparation of the reports; and for bringing to the attention of the client service partner any technical and sensitive issues, and potential solutions to such.

Resume

Jenny is a Certified Fraud Examiner with over 25 years of experience providing audit services to governmental and non-profit clients. Prior to the joining Richie Tandoc, P.A., she spent her entire public accounting career at SKJ&T/PAAST, P.L., rising to the level of Senior Manager.

She has substantial experience in auditing governmental and non-profit entities in accordance with *Government Auditing Standards*, auditing federal and state grants in accordance with OMB Circular A-133/Uniform Guidance and *Rules of the Auditor General* of the State of Florida.

Jenny stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Jenny is compliant with the Yellow Book requirements for CPE.

Jenny has provided services to a wide range of government clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Coral Springs; City of Miami Community Redevelopment Agencies; Coconut Grove Business Improvement District; Florida Department of Environmental Protection; Miami-Dade County; Miami-Dade County Aviation Department; Miami Beach Housing Authority; School Board of Miami-Dade County; School District of Palm Beach County; and Wynwood Business Improvement District.

Education:

- *Bachelor of Accounting*, Florida International University
- *Master of Accounting*, Florida International University

Professional and Business Affiliations:

- Certified Fraud Examiner, ACFE
- *Member*, Association of Certified Fraud Examiners
- *Associate Member*, American Institute of CPAs
- *Associate Member*, Florida Institute of CPAs
- *Member*, Gov't Finance Officers Association
- *Member*, Florida Gov't Finance Officers Association
- *Alumni*, Florida International University
- *Former Member*, United Way of Miami-Dade County Agency Audit Committee

Danae Garcia

Engagement Supervisor

Responsibilities

Danae will assist in the planning of the audit; allocate audit tasks to staff and direct the day-to-day performance of the plan; will be under the supervision of the client service partner and senior manager; supervise audit staff and oversee daily progress of the engagement; communicate with the senior manager regarding the progress of the audit; review all workpapers and reports; and identify any technical issues to be discussed with the senior manager.

Resume

Danae has over 23 years of experience providing audit services to governmental and non-profit clients. Prior to the joining Richie Tandoc, P.A, she spent her entire public accounting career at SKJ&T/PAAST, P.L., rising to the level of Supervisor. She has substantial experience in auditing governmental and non-profit entities in accordance with *Government Auditing Standards*, auditing federal and state grants in accordance with OMB Circular A-133/Uniform Guidance and *Rules of the Auditor General* of the State of Florida.

Danae stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Danae is compliant with the Yellow Book requirements for CPE.

Education and Professional Affiliations:

- *Bachelor of Accounting*, Florida International University
- Currently studying for the Certified Fraud Examiners exam
- *Associate Member*, AICPA
- *Associate Member*, FICPA
- *Alumni*, Florida Int'l University

Danae has provided services to a wide range of government clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Miami; City of Miami Community Redevelopment Agencies; Coconut Grove Business Improvement District; Lincoln Road Business Improvement District; Miami-Dade County; Miami-Dade County Industrial Dev. Authority; School Board of Miami-Dade County; School District of Palm Beach County; Two Ridges Community Development District; Virginia Key Beach Park Trust; Washington Avenue Business Improvement District; West Villages Improvement District; and Wynwood Business Improvement District.

Experience in Auditing Special Districts

Our professionals have substantial experience in auditing governmental entities in accordance with auditing standards generally accepted in the United States of America, *Audits of Not-for-profit Organizations*, *Government Auditing Standards*, OMB Uniform Guidance (i.e. Federal Single Audits), Chapter, 10.650 and 10.550, *Rules of the Auditor General* (i.e. State Single Audits) and the preparation of financial statements in accordance with such standards, and FASB and GASB pronouncements, statements and interpretations, where applicable.

More specifically, we have significant experience in auditing special districts and other special purpose governmental entities, similar to the District. The following is a select list of special districts that the proposed team members have provided audit services to in the last year:

Boynton Beach Community Redevelopment Agency	
Services Conducted:	Financial statement audit
Principal Contact:	Vicki Hill, Finance Director 100 E. Ocean Ave, Boynton Beach, FL 33435 (561) 600-9092 HillV@bbfl.us

City of Miami Community Redevelopment Agencies (3 Special Districts)	
Services Conducted:	Financial statement audit, Federal single audit, and agreed-upon procedures
Principal Contact:	Miguel Valentin, Finance Officer 819 NW 2nd Ave, 3rd Floor, Miami, FL 33136 (305) 679-6810 mavalentin@miamigov.com

Coconut Grove Business Improvement District	
Services Conducted:	Financial statement audit
Principal Contact:	Mark Burns, Executive Director 3250 Mary St. #305, Coconut Grove, FL 33133 (305) 461-5506 mark@grovebid.com

Lincoln Road Business Improvement District	
Services Conducted:	Financial statement audit
Principal Contact:	Anabel Llopis, Executive Director 1620 Drexel Ave, Suite 100, Miami Beach, FL 33139 (305) 600-0219 anabel@lincolnrd.com

Miami-Dade County Industrial Development Authority	
Services Conducted:	Financial statement audit
Principal Contact:	Amanda Llovet, CFO 80 SW 8th St, Suite 2801, Miami, FL 33130 (305) 579-0070 allovet@mdcida.org

Two Ridges Community Development District	
Services Conducted:	Financial statement audit
Principal Contact:	Jeff Walker, CFO (Special District Services, Inc.) 2501A Burns Rd, Palm Beach Gardens, FL 33410 (561) 579-630-4922 JWalker@sdsinc.org

West Villages Improvement District	
Services Conducted:	Financial statement audit and state single audit
Principal Contact:	Jeff Walker, CFO (Special District Services, Inc.) 2501A Burns Rd, Palm Beach Gardens, FL 33410 (561) 579-630-4922 JWalker@sdsinc.org

Washington Avenue Business Improvement District	
Services Conducted:	Financial statement audit
Principal Contact:	Troy Wright, Executive Director 1234 Washington Ave, #204, Miami Beach, FL 33139 (305) 916-0779 twright@washavemb.com

Understanding of and Ability to Furnish the Scope of Work

Richie Tandoc, P.A. has the ability and capability to perform the services required in the RFP, based on the proposed team members' experience in auditing similar entities, and our knowledge of and expertise in state and local government accounting and auditing. We understand the scope of work includes an audit of the District's basic financial statements, in accordance with:

- Rules of the Auditor General of the State of Florida, Chapters 10.550;
- Section 218.415, Florida Statutes, *Local Government Investment Policies*;
- Audits of State and Local Governments, issued by the AICPA;
- Generally Accepted Auditing Standards;
- Government Auditing Standards, issued by the Comptroller General of the United States;
- Generally Accepted Governmental Accounting Standards; and
- Any other applicable federal, state, local regulations or professional guidance not specifically listed above, which may be adopted by these organizations in the future.

Our understanding of the reports to be issued for the District, include:

- Report on the fair presentation of the basic financial statements (independent auditor's report);
- Report on internal control over financial reporting and on compliance and other matters based on an audit of the financial statements (Yellow Book report);
- Management letter in accordance with "Rules of the Auditor General"; and
- Report on compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies*.

As previously mentioned, although the Firm has only recently begun operations as its own CPA firm, all of the government audit professionals at the Firm have been together since their days at SKJ&T, LLP / PAAST, P.L. The three members on the proposed team have been working together since 2003, and have been providing audit services to our governmental clients since then, and will continue to do so under Richie Tandoc, P.A.

Proposed Fees

Richie Tandoc, P.A.'s policy is to estimate fees at amounts that are highly competitive, but will also enable us to respond to your needs and provide the quality of service that the District requires. In general, our fees are based on the level of experience and training of the individuals assigned to the engagement.

Our proposed fees below also include the availability of the members of the engagement team to assist the District in answering any accounting, auditing, and/or financial reporting technical questions, or any other questions within the scope of the audit engagement, during the engagement and throughout the year. We do not charge extra for these kinds of technical questions. However, questions or services that are not within the scope of the audit may include those services that would not impair our independence as your auditors, such as consent letters, certain agreed-upon procedures, tax-related research and inquiries, and certain other financial consulting services, and would therefore be charged at rates agreed-upon with management.

Richie Tandoc, P.A.'s lump sum proposed cost for the annual audit services, are as follows:

Year Ending Sep 30,	Lump Sum Proposed Cost
2026	$ 4,400
2027	4,400
2028	4,500
2029	4,500
2030	4,500

Proposed Timetable

With management's approval, our proposed timetable for the audit is as follows:

Key Phase	Nov	Dec	Jan	Feb
Audit Planning				
Interim Procedures				
Year-End Substantive Testing				
Exit Conference and Draft Reports				
Final Reports				

Once the timetable is agreed and finalized with management of the District, Richie Tandoc, P.A. will be committed to completing the audit within the dates specified.

East 547 CDD Auditor Selection							
	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understading of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
Berger, Toombs, Elam, Gaines & Frank					2026- $5,500 2027- $5,500 2028- $5,775 2029- $5,950 2030- $5,950		
Grau & Associates					2026- $4,600 2027- $4,700 2028- $4,800 2029- $4,900 2030- $5,000		
McIntosh CPA					2026- $4,200 2027- $4,300 2028- $4,400 2029- $4,500 2030- $4,600		
Richie Tandoc, P.A.					2026- $4,400 2027- $4,400 2028- $4,500 2029- $4,500 2030- $4,500		

Board of Supervisors Meeting

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**, **April 9, 2026** at 11:23 a.m. at the Offices of Highland Homes, 3020 S. Florida Ave., Suite 101, Lakeland, Florida.

Present and constituting a quorum:

Brian Walsh	Vice Chairman
Kareyann Ellison	Assistant Secretary
Garret Parkinson	Assistant Secretary
Brent Elliot	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Patrick Collins	District Counsel, KVW Law
Allen Bailey	Field Manager, GMS

FIRST ORDER OF BUSINESS **Roll Call**

Ms. Burns called the meeting to order and called roll at 11:23 a.m. Four 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 March 12, 2026 Board of Supervisors Meeting**

Ms. Burns presented the minutes of the March 12, 2026 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 Mr. Elliott, with all in favor, the Minutes of the March 12, 2026 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS **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**

Ms. Burns stated that the resolution is included in the agenda package and the proposed budget is attached. She noted that they are proposing an increase on this District. Last year, many fees were reduced and a developer contribution was included. For the upcoming year, the developer contribution will be removed, and fees will be adjusted accordingly. Sales performance is also noted as being close to expectations. The developer contribution has been removed, administrative fees were previously reduced but have now been restored to their normal amounts, and there are increases in both landscape maintenance and replacement budgets. The streetlight budget was raised to reflect actual expenditures, and water and sewer costs saw a slight increase, while savings were found in amenity electricity. Security spending was also increased in response to more complaints, and a reserve study was added as the development nears completion. As a result, the proposed total fee increased from $1,056.99 to $1,184.47, a difference of $127.48. Additionally, a $25 increase notice was sent to residents, and it's anticipated that reserve funding will be added in the future, pending the results of the reserve study.

On MOTION by Mr. Walsh, seconded by Mr. Elliott, with all in favor, 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, was approved.

FIFTH ORDER OF BUSINESS **Consideration of Resolution 2026-03 General Election Resolution and Announcement of Qualifying Period**

Ms. Burns stated Resolution 2026-03 relates to the general election and announces the qualifying period for candidates. Two seats, seat #4 and seat #5, are transitioning and will be included in the general election. The Supervisor of Elections is directed to manage these transitions. A fifth seat will be filled through the regular landowner election process, meaning those who own multiple lots could influence the outcome. The third seat does not have to be filled by a resident, and if no one attends the landowner election, the seat can be reappointed. The qualifying period for residents to run for a seat is from Monday, June 8th to Friday, June 12th. Any questions regarding the process should be directed to the Supervisor of Elections.

On MOTION by Mr. Walsh, seconded by Mr. Elliott, with all in favor, Resolution 2026-03 General Election Resolution and Announcement of Qualifying Period, was approved.

SIXTH ORDER OF BUSINESS **Staff Reports**

A. Attorney

Mr. Collins had nothing to report.

B. Engineer

There being no comments, the next item followed.

C. Field Manager's Report

Mr. Bailey noted that portions of the fence required attention, and furniture along with the side of the area had been pressure-washed. The tables were inspected for cracks, but none appeared to pose a safety hazard and the damage seemed purely cosmetic. The recently installed dog station was completed, and the landscaper assessed the foxtail palms, confirming they were dead. Landscaping maintenance is ongoing, with weekly and biweekly schedules being considered for ponds and common areas. There was also progress on the installation of a beam, with a reduced price and expected installation by May 8th. Overall, the issues reported were mainly aesthetic, with no immediate safety concerns identified.

i. Consideration of Proposal to Replace Damaged Tables at Amenity Center

Ms. Burns stated the tables were reviewed and determined to be only an aesthetic concern, so no immediate action was taken. A follow-up review by staff indicated that the problem had not been addressed and prompted staff to seek proposals for repairs to confirm that the cracks remain a cosmetic issue rather than a structural one.

Mr. Bailey stated there is a different type of welding system they did to the welds, and they couldn't match the acrylic replacement. They gave them an option to just replacing the tables as a whole. He noted that the new tables were generally taller than the originals. Board members emphasized the need for umbrellas.

ii. Consideration of Proposal to Replace Dead Plants *(to be provided under separate cover)*

Mr. Bailey stated there was a request to not replace the plants but remove all the dead material. He discussed plans that involves removing all dead materials from the area. The proposal aims to avoid damaging the existing pavers, possibly by cutting into the area to create a gap rather than pulling out the material entirely. There is consideration for placing pavers over the open space left after removal. The estimated total cost for removing the front wall and debris is $5,085. No action has been taken toward plant replacement yet, with $15,000 still allocated for that purpose.

Mr. Bailey noted the challenges faced by removing dead materials and replacing plants in that specific area. The process is complicated by the inability to access the site with heavy equipment and restrictions on manual removal. There is uncertainty about whether pavers can be installed or plants replaced, especially since the existing root ball may be too large to remove. If the root ball cannot be extracted and is bigger than the pavers, the only option may be to cut it down and cover it, but full replacement of planting remains unfeasible. He stated the proposal is for $5,000 to get rid of the dead plants. Mr. Bailey noted that he will bring back more options that were talked about to the next meeting.

On MOTION by Mr. Walsh, seconded by Mr. Elliott, with all in favor, Proposal to Replace Dead Plants, was approved.

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. Elliott, 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.

SEVENTH ORDER OF BUSINESS Other Business

There being no comments, the next item followed.

EIGHTH ORDER OF BUSINESS Supervisors Requests and Audience Comments

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS Appointment of Audit Committee

Ms. Burns asked for a motion to name the Board as the Audit Committee. She noted the Audit Committee meeting would immediately follow the Board meeting.

On MOTION by Mr. Walsh, seconded by Mr. Elliott, with all in favor, Appointment of the Board of Supervisors as the Audit Committee, was approved.

TENTH ORDER OF BUSINESS Adjournment

Ms. Burns adjourned the meeting.

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

______________________________ ______________________________

Secretary/Assistant Secretary Chairman/Vice Chairman

MINUTES OF MEETING
EAST 547
COMMUNITY DEVELOPMENT DISTRICT

The Audit Committee meeting of the East 547 Community Development District was held **Thursday**, **April 9, 2026** at 11:30 a.m. at the Offices of Highland Homes, 3020 S. Florida Ave., Suite 101, Lakeland, Florida.

Present for the Audit Committee were:

Brian Walsh
Kareyann Ellison
Garret Parkinson
Brent Elliott

Also present were:

Jill Burns	District Manager, GMS
Patrick Collins	District Counsel, KVW Law
Allen Bailey	Field Manager, GMS

FIRST ORDER OF BUSINESS **Roll Call**

Ms. Burns called the meeting to order and called roll at 11:30 a.m.

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 **Audit Services**

A. Approval of Request for Proposals and Selection Criteria

B. Approval of Notice of Request for Proposals for Audit Services

Ms. Burns stated included in the agenda package is the request for proposals and the selection criteria. She asked for a motion to approve the RFP, approve the selection criteria, and authorize staff to issue the RFP.

> On MOTION by Mr. Walsh, seconded by Mr. Elliott, with all in favor, Approval of Request for Proposals and Selection Criteria, was approved.

C. Public Announcement of Opportunity to Provide Audit Services

Ms. Burns announced the opportunity to provide audit services for East 547 CDD.

TENTH ORDER OF BUSINESS Adjournment

Ms. Burns asked for a motion to adjourn the meeting.

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

____________________________________ ____________________________________

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION V

SECTION A

SECTION 1

RESOLUTION 2026-04

THE ANNUAL APPROPRIATION RESOLUTION OF THE EAST 547 COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to June 15, 2026, submitted to the Board of Supervisors ("**Board**") of the East 547 Community Development District ("**District**") proposed budget ("**Proposed Budget**") for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027 ("**Fiscal Year 2027**"), 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 governing authorities 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 thereon 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 at least two (2) days before the public hearing; 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; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the Fiscal Year.

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

SECTION 1. BUDGET

a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

b. 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.

c. 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 East 547 Community Development District for the Fiscal Year Ending September 30, 2027."

d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2027, the sum of $________________ 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 in the following fashion:

GENERAL FUND	$__________________
DEBT SERVICE FUND – SERIES 2021	$__________________
DEBT SERVICE FUND – SERIES 2023	$__________________
TOTAL ALL FUNDS	$__________________

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2027 or within sixty (60) days following the end of the Fiscal Year 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 paragraph c. above are posted on the District's website within five (5) days after adoption and remain on the website for at least two (2) years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 9th DAY OF JULY, 2026.

ATTEST:

EAST 547 COMMUNITY DEVELOPMENT DISTRICT

____
Secretary/Assistant Secretary

By:______________________________

Its:_____________________________

Exhibit A: Adopted Budget for Fiscal Year 2027

East 547

Community Development District

Proposed Budget

FY2027

Table of Contents

East 547

Community Development District

General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments - Tax Roll	$ 500,346	$ 499,529	$ 817	$ 500,346	$ 553,980
Developer Contributions	$ 14,786	$ 75,000	$ -	$ 75,000	$ -
Interest Income	$ -	$ 2,757	$ 500	$ 3,257	$ -
Miscellaneous Income	$ -	$ 27,500	$ -	$ 27,500	$ -
Total Revenues	**$ 515,133**	**$ 604,786**	**$ 1,317**	**$ 606,104**	**$ 553,980**
Expenditures					
Administrative					
Supervisor Fees	$ 10,000	$ 2,400	$ 4,000	$ 6,400	$ 12,000
FICA Expense	$ 765	$ 184	$ 306	$ 490	$ 918
Engineering Fees	$ 10,000	$ 2,018	$ 1,009	$ 3,026	$ 10,000
Assessment Administration	$ 5,408	$ 5,408	$ -	$ 5,408	$ 6,000
Arbitrage Fees	$ 900	$ -	$ 900	$ 900	$ 900
Dissemination Fees	$ 6,489	$ 4,926	$ 1,563	$ 6,489	$ 6,489
Reamortization Schedules	$ 1,000	$ 1,000	$ -	$ 1,000	$ 1,000
Disclosure Software	$ 2,000	$ 2,000	$ -	$ 2,000	$ 2,000
Attorney Fees	$ 10,000	$ 7,020	$ 3,510	$ 10,531	$ 15,000
Annual Audit	$ 6,000	$ 6,100	$ -	$ 6,100	$ 6,200
Management Fees	$ 41,328	$ 27,552	$ 13,776	$ 41,328	$ 43,394
Information Technology	$ 1,947	$ 1,298	$ 649	$ 1,947	$ 2,044
Website Maintenance	$ 1,298	$ 865	$ 432	$ 1,298	$ 1,363
Trustee Fees	$ 8,869	$ 4,256	$ 4,613	$ 8,869	$ 8,869
Postage	$ 1,300	$ 634	$ 766	$ 1,400	$ 1,400
Insurance	$ 7,085	$ 6,530	$ -	$ 6,530	$ 7,183
Copies	$ 500	$ 10	$ 490	$ 500	$ 500
Legal Advertising	$ 2,500	$ 1,605	$ 895	$ 2,500	$ 2,500
Contingency	$ 2,500	$ 290	$ 145	$ 435	$ 1,000
Office Supplies	$ 250	$ 17	$ 55	$ 72	$ 250
Dues, Licenses & Subscriptions	$ 175	$ 175	$ -	$ 175	$ 175
Total Administrative	**$ 120,312**	**$ 74,288**	**$ 33,108**	**$ 107,396**	**$ 129,185**

East 547

Community Development District

General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Proposed Budget FY2027
Operations & Maintenance					
Field Expenditures					
Property Insurance	$ 13,310	$ 11,255	$ -	$ 11,255	$ 10,692
Field Management	$ 16,223	$ 10,815	$ 5,407	$ 16,223	$ 17,034
Landscape Maintenance	$ 120,816	$ 75,631	$ 38,908	$ 114,538	$ 125,000
Landscape Replacement	$ 15,000	$ -	$ 7,500	$ 7,500	$ 25,000
Streetlights	$ 36,000	$ 30,949	$ 15,474	$ 46,423	$ 50,000
Electric	$ 25,000	$ 275	$ 138	$ 413	$ 2,500
Water & Sewer	$ 14,500	$ 6,220	$ 4,443	$ 10,662	$ 15,000
Sidewalk & Asphalt Maintenance	$ 2,500	$ -	$ 1,250	$ 1,250	$ 2,500
Irrigation Repairs	$ 6,684	$ 886	$ 443	$ 1,329	$ 5,000
General Repairs & Maintenance	$ 10,000	$ 22,748	$ -	$ 22,748	$ 15,000
Contingency	$ 7,500	$ -	$ 3,750	$ 3,750	$ 10,000
Subtotal Field Expenditures	**$ 267,533**	**$ 158,778**	**$ 77,312**	**$ 236,090**	**$ 277,726**
Amenity Expenditures					
Amenity - Electric	$ 24,700	$ 7,255	$ 3,628	$ 10,883	$ 15,000
Amenity - Water	$ 10,000	$ 10,201	$ 5,100	$ 15,301	$ 17,920
Internet	$ 1,500	$ 976	$ 488	$ 1,465	$ 1,500
Pest Control	$ 600	$ 352	$ 176	$ 528	$ 840
Janitorial Services	$ 11,180	$ 8,256	$ 4,128	$ 12,384	$ 13,000
Security Services	$ 20,000	$ 7,350	$ 8,820	$ 16,169	$ 33,000
Pool Maintenance	$ 24,308	$ 13,200	$ 6,600	$ 19,800	$ 24,308
Amenity Management	$ 10,000	$ 6,667	$ 3,333	$ 10,000	$ 10,500
Amenity Repairs & Maintenance	$ 10,000	$ 3,865	$ 6,135	$ 10,000	$ 10,000
Holiday Decorations	$ 7,500	$ 7,329	$ -	$ 7,329	$ 7,500
Contingency	$ 7,500	$ 285	$ 3,021	$ 3,306	$ 7,500
Reserve Study	$ -	$ -	$ -	$ -	$ 6,000
Subtotal Amenity Expenditures	**$ 127,288**	**$ 65,736**	**$ 41,429**	**$ 107,165**	**$ 147,068**
Total Operations & Maintenance	**$ 394,821**	**$ 224,514**	**$ 118,741**	**$ 343,255**	**$ 424,794**
Total Expenditures	**$ 515,133**	**$ 298,802**	**$ 151,849**	**$ 450,651**	**$ 553,980**
Excess Revenues/(Expenditures)	$ -	$ 305,985	$ (150,532)	$ 155,452	$ -

Net Assessments	$553,980
Add: Discounts & Collections 7%	$41,697
Gross Assessments	$595,677

Product	ERU's	Assessable Units	ERU/Unit	Net Assessment	Net Per Unit	Gross Per Unit
Phase 1 - On Roll	261.00	261	1.00	$284,064.15	$1,088.37	$1,170.29
Phase 2 - On Roll	248.00	248	1.00	$269,915.36	$1,088.37	$1,170.29
Total	**509.00**	**509**		**$553,979.52**		

FY2027 Gross	FY2026 Gross	Increase/ (Decrease)
$1,170.29	$ 1,056.99	$ 113.30
$1,170.29	$ 1,056.99	$ 113.30

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.

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.

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.

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 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments	$ 205,198	$ 203,927	$ 1,271	$ 205,198	$ 205,198
Interest	$ 10,000	$ 6,103	$ 1,500	$ 7,603	$ 5,000
Carry Forward Surplus [1]	$ 122,666	$ 109,453	$ -	$ 109,453	$ 117,807
Total Revenues	**$ 337,865**	**$ 319,483**	**$ 2,771**	**$ 322,254**	**$ 328,005**
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	$ 59,668	$ -	$ 59,668	$ 58,668
Total Expenditures	**$ 199,485**	**$ 204,448**	**$ -**	**$ 204,448**	**$ 202,335**
Excess Revenues/(Expenditures)	$ 138,380	$ 115,036	$ 2,771	$ 117,807	$ 125,670

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	Prinicpal	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 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments	$ 442,651	$ 338,018	$ 104,634	$ 442,651	$ 241,988
Assessments - Prepayment	$ -	$ 1,073,290	$ -	$ 1,073,290	$ -
Interest	$ 10,000	$ 23,626	$ 3,000	$ 26,626	$ 8,000
Carry Forward Surplus (1)	$ 631,459	$ 1,138,229	$ -	$ 1,138,229	$ 188,017
Total Revenues	**$ 1,084,111**	**$ 2,573,162**	**$ 107,634**	**$ 2,680,795**	**$ 438,005**
Expenditures					
Interest - 11/01	$ 185,575	$ 167,506	$ -	$ 167,506	$ 98,194
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	$ 50,000	$ -	$ 50,000	$ 45,000
Interest - 05/01	$ 185,575	$ 118,656	$ -	$ 118,656	$ 98,194
Special Call - 05/01	$ -	$ 345,000	$ -	$ 345,000	$ -
Special Call - 08/01	$ -	$ -	$ 255,000	$ 255,000	$ -
Total Expenditures	**$ 446,150**	**$ 2,231,947**	**$ 255,000**	**$ 2,486,947**	**$ 241,388**
Other Sources/(Uses)					
Transfer Out	$ -	$ (3,888)	$ (1,944)	$ (5,832)	**$ -**
Total Other Sources/(Uses)	**$ -**	**$ (3,888)**	**$ (1,944)**	**$ (5,832)**	**$ -**
Excess Revenues/(Expenditures)	$ 637,961	$ 337,327	$ (149,310)	$ 188,017	$ 196,618

Interest - 11/1 $ 96,956.25

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

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Single Family	62	$136,613	$2,203	$2,369
Single Family Paid Down	5	$7,500	$1,500	$1,613
Single Family Paid Down	80	$60,000	$750	$806
Single Family Paid Down	101	$37,875	$375	$403
Total ERU's	248	**$241,988**		

East 547

Community Development District

Series 2023 Special Assessment Bonds

Amortization Schedule

Date	Balance	Prinicpal	Interest	Total
11/01/26	$ 3,090,000.00	$ -	$ 98,193.75	$ 98,193.75
05/01/27	$ 3,090,000.00	$ 45,000.00	$ 98,193.75	
11/01/27	$ 2,905,000.00	$ -	$ 96,956.25	$ 240,150.00
05/01/28	$ 3,045,000.00	$ 45,000.00	$ 96,956.25	
11/01/28	$ 3,000,000.00	$ -	$ 95,718.75	$ 237,675.00
05/01/29	$ 3,000,000.00	$ 45,000.00	$ 95,718.75	
11/01/29	$ 2,955,000.00	$ -	$ 94,481.25	$ 235,200.00
05/01/30	$ 2,955,000.00	$ 50,000.00	$ 94,481.25	
11/01/30	$ 2,905,000.00	$ -	$ 93,106.25	$ 237,587.50
05/01/31	$ 2,905,000.00	$ 55,000.00	$ 93,106.25	
11/01/31	$ 2,850,000.00	$ -	$ 91,387.50	$ 239,493.75
05/01/32	$ 2,850,000.00	$ 55,000.00	$ 91,387.50	
11/01/32	$ 2,795,000.00	$ -	$ 89,668.75	$ 236,056.25
05/01/33	$ 2,795,000.00	$ 60,000.00	$ 89,668.75	
11/01/33	$ 2,735,000.00	$ -	$ 87,793.75	$ 237,462.50
05/01/34	$ 2,735,000.00	$ 65,000.00	$ 87,793.75	
11/01/34	$ 2,670,000.00	$ -	$ 85,762.50	$ 238,556.25
05/01/35	$ 2,670,000.00	$ 70,000.00	$ 85,762.50	
11/01/35	$ 2,600,000.00	$ -	$ 83,575.00	$ 239,337.50
05/01/36	$ 2,600,000.00	$ 75,000.00	$ 83,575.00	
11/01/36	$ 2,525,000.00	$ -	$ 81,231.25	$ 239,806.25
05/01/37	$ 2,525,000.00	$ 80,000.00	$ 81,231.25	
11/01/37	$ 2,445,000.00	$ -	$ 78,731.25	$ 239,962.50
05/01/38	$ 2,445,000.00	$ 80,000.00	$ 78,731.25	
11/01/38	$ 2,365,000.00	$ -	$ 76,231.25	$ 234,962.50
05/01/39	$ 2,365,000.00	$ 90,000.00	$ 76,231.25	
11/01/39	$ 2,275,000.00	$ -	$ 73,418.75	$ 239,650.00
05/01/40	$ 2,275,000.00	$ 95,000.00	$ 73,418.75	
11/01/40	$ 2,180,000.00	$ -	$ 70,450.00	$ 238,868.75
05/01/41	$ 2,180,000.00	$ 100,000.00	$ 70,450.00	
11/01/41	$ 1,860,000.00	$ -	$ 67,325.00	$ 237,775.00
05/01/42	$ 1,860,000.00	$ 105,000.00	$ 67,325.00	
11/01/42	$ 1,860,000.00	$ -	$ 64,043.75	$ 236,368.75
05/01/43	$ 1,860,000.00	$ 115,000.00	$ 64,043.75	
11/01/43	$ 1,860,000.00	$ -	$ 60,450.00	$ 239,493.75
05/01/44	$ 1,860,000.00	$ 120,000.00	$ 60,450.00	
11/01/44	$ 1,740,000.00	$ -	$ 56,550.00	$ 237,000.00
05/01/45	$ 1,740,000.00	$ 130,000.00	$ 56,550.00	
11/01/45	$ 1,610,000.00	$ -	$ 52,325.00	$ 238,875.00
05/01/46	$ 1,610,000.00	$ 135,000.00	$ 52,325.00	
11/01/46	$ 1,475,000.00	$ -	$ 47,937.50	$ 235,262.50
05/01/47	$ 1,475,000.00	$ 145,000.00	$ 47,937.50	
11/01/47	$ 1,330,000.00	$ -	$ 43,225.00	$ 236,162.50
05/01/48	$ 1,330,000.00	$ 155,000.00	$ 43,225.00	
11/01/48	$ 1,175,000.00	$ -	$ 38,187.50	$ 236,412.50
05/01/49	$ 1,175,000.00	$ 165,000.00	$ 38,187.50	
11/01/49	$ 1,010,000.00	$ -	$ 32,825.00	$ 236,012.50
05/01/50	$ 1,010,000.00	$ 175,000.00	$ 32,825.00	
11/01/50	$ 835,000.00	$ -	$ 27,137.50	$ 234,962.50
05/01/51	$ 835,000.00	$ 190,000.00	$ 27,137.50	
11/01/51	$ 645,000.00	$ -	$ 20,962.50	$ 238,100.00
05/01/52	$ 645,000.00	$ 200,000.00	$ 20,962.50	
11/01/52	$ 445,000.00	$ -	$ 14,462.50	$ 235,425.00
05/01/53	$ 445,000.00	$ 215,000.00	$ 14,462.50	
11/01/53	$ 230,000.00	$ -	$ 7,475.00	$ 236,937.50
05/01/54	$ 230,000.00	$ 230,000.00	$ 7,475.00	$ 237,475.00
		$ 3,090,000.00	**$ 3,659,225.00**	**$ 6,749,225.00**

SECTION B

SECTION 1

RESOLUTION 2026-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EAST 547 COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING 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 East 547 Community Development District ("**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 Polk County, Florida ("**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 ("**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 benefit to lands within the District; and

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special 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 special 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 special 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 East 547 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 EAST 547 COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. 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 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special 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 3. 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 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 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 4. 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 5. 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 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.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED THIS 9th DAY OF JULY, 2026.

ATTEST:

EAST 547 COMMUNITY DEVELOPMENT DISTRICT

____
Secretary / Assistant Secretary

By: ____________________________

Its: ____________________________

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

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 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments - Tax Roll	$ 500,346	$ 499,529	$ 817	$ 500,346	$ 553,980
Developer Contributions	$ 14,786	$ 75,000	$ -	$ 75,000	$ -
Interest Income	$ -	$ 2,757	$ 500	$ 3,257	$ -
Miscellaneous Income	$ -	$ 27,500	$ -	$ 27,500	$ -
Total Revenues	**$ 515,133**	**$ 604,786**	**$ 1,317**	**$ 606,104**	**$ 553,980**
Expenditures					
Administrative					
Supervisor Fees	$ 10,000	$ 2,400	$ 4,000	$ 6,400	$ 12,000
FICA Expense	$ 765	$ 184	$ 306	$ 490	$ 918
Engineering Fees	$ 10,000	$ 2,018	$ 1,009	$ 3,026	$ 10,000
Assessment Administration	$ 5,408	$ 5,408	$ -	$ 5,408	$ 6,000
Arbitrage Fees	$ 900	$ -	$ 900	$ 900	$ 900
Dissemination Fees	$ 6,489	$ 4,926	$ 1,563	$ 6,489	$ 6,489
Reamortization Schedules	$ 1,000	$ 1,000	$ -	$ 1,000	$ 1,000
Disclosure Software	$ 2,000	$ 2,000	$ -	$ 2,000	$ 2,000
Attorney Fees	$ 10,000	$ 7,020	$ 3,510	$ 10,531	$ 15,000
Annual Audit	$ 6,000	$ 6,100	$ -	$ 6,100	$ 6,200
Management Fees	$ 41,328	$ 27,552	$ 13,776	$ 41,328	$ 43,394
Information Technology	$ 1,947	$ 1,298	$ 649	$ 1,947	$ 2,044
Website Maintenance	$ 1,298	$ 865	$ 432	$ 1,298	$ 1,363
Trustee Fees	$ 8,869	$ 4,256	$ 4,613	$ 8,869	$ 8,869
Postage	$ 1,300	$ 634	$ 766	$ 1,400	$ 1,400
Insurance	$ 7,085	$ 6,530	$ -	$ 6,530	$ 7,183
Copies	$ 500	$ 10	$ 490	$ 500	$ 500
Legal Advertising	$ 2,500	$ 1,605	$ 895	$ 2,500	$ 2,500
Contingency	$ 2,500	$ 290	$ 145	$ 435	$ 1,000
Office Supplies	$ 250	$ 17	$ 55	$ 72	$ 250
Dues, Licenses & Subscriptions	$ 175	$ 175	$ -	$ 175	$ 175
Total Administrative	**$ 120,312**	**$ 74,288**	**$ 33,108**	**$ 107,396**	**$ 129,185**

East 547
Community Development District
General Fund

Description		Adopted Budget FY2026		Actuals Thru 5/31/26		Projected Next 4 Months		Total Thru 9/30/26		Proposed Budget FY2027
Operations & Maintenance										
Field Expenditures										
Property Insurance	$	13,310	$	11,255	$	-	$	11,255	$	10,692
Field Management	$	16,223	$	10,815	$	5,407	$	16,223	$	17,034
Landscape Maintenance	$	120,816	$	75,631	$	38,908	$	114,538	$	125,000
Landscape Replacement	$	15,000	$	-	$	7,500	$	7,500	$	25,000
Streetlights	$	36,000	$	30,949	$	15,474	$	46,423	$	50,000
Electric	$	25,000	$	275	$	138	$	413	$	2,500
Water & Sewer	$	14,500	$	6,220	$	4,443	$	10,662	$	15,000
Sidewalk & Asphalt Maintenance	$	2,500	$	-	$	1,250	$	1,250	$	2,500
Irrigation Repairs	$	6,684	$	886	$	443	$	1,329	$	5,000
General Repairs & Maintenance	$	10,000	$	22,748	$	-	$	22,748	$	15,000
Contingency	$	7,500	$	-	$	3,750	$	3,750	$	10,000
Subtotal Field Expenditures	**$**	**267,533**	**$**	**158,778**	**$**	**77,312**	**$**	**236,090**	**$**	**277,726**
Amenity Expenditures										
Amenity - Electric	$	24,700	$	7,255	$	3,628	$	10,883	$	15,000
Amenity - Water	$	10,000	$	10,201	$	5,100	$	15,301	$	17,920
Internet	$	1,500	$	976	$	488	$	1,465	$	1,500
Pest Control	$	600	$	352	$	176	$	528	$	840
Janitorial Services	$	11,180	$	8,256	$	4,128	$	12,384	$	13,000
Security Services	$	20,000	$	7,350	$	8,820	$	16,169	$	33,000
Pool Maintenance	$	24,308	$	13,200	$	6,600	$	19,800	$	24,308
Amenity Management	$	10,000	$	6,667	$	3,333	$	10,000	$	10,500
Amenity Repairs & Maintenance	$	10,000	$	3,865	$	6,135	$	10,000	$	10,000
Holiday Decorations	$	7,500	$	7,329	$	-	$	7,329	$	7,500
Contingency	$	7,500	$	285	$	3,021	$	3,306	$	7,500
Reserve Study	$	-	$	-	$	-	$	-	$	6,000
Subtotal Amenity Expenditures	**$**	**127,288**	**$**	**65,736**	**$**	**41,429**	**$**	**107,165**	**$**	**147,068**
Total Operations & Maintenance	**$**	**394,821**	**$**	**224,514**	**$**	**118,741**	**$**	**343,255**	**$**	**424,794**
Total Expenditures	**$**	**515,133**	**$**	**298,802**	**$**	**151,849**	**$**	**450,651**	**$**	**553,980**
Excess Revenues/(Expenditures)	$	-	$	305,985	$	(150,532)	$	155,452	$	-

Net Assessments	$553,980
Add: Discounts & Collections 7%	$41,697
Gross Assessments	$595,677

Product	ERU's	Assessable Units	ERU/Unit	Net Assessment	Net Per Unit	Gross Per Unit
Phase 1 - On Roll	261.00	261	1.00	$284,064.15	$1,088.37	$1,170.29
Phase 2 - On Roll	248.00	248	1.00	$269,915.36	$1,088.37	$1,170.29
Total	**509.00**	**509**		**$553,979.52**		

FY2027 Gross		FY2026 Gross		Increase/ (Decrease)
$1,170.29	$	1,056.99	$	113.30
$1,170.29	$	1,056.99	$	113.30

<u>REVENUES:</u>

<u>Assessments</u>

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.

<u>Developer Contributions</u>

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

<u>EXPENDITURES:</u>

<u>Administrative:</u>

<u>Supervisor Fees</u>

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.

<u>FICA Expense</u>

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

<u>Engineering Fees</u>

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.

<u>Assessment Administration</u>

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

<u>Arbitrage Fees</u>

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.

<u>Dissemination Fees</u>

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.

<u>Attorney Fees</u>

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.

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.

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.

<u>Reserve Study</u>

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 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments	$ 205,198	$ 203,927	$ 1,271	$ 205,198	$ 205,198
Interest	$ 10,000	$ 6,103	$ 1,500	$ 7,603	$ 5,000
Carry Forward Surplus [1]	$ 122,666	$ 109,453	$ -	$ 109,453	$ 117,807
Total Revenues	**$ 337,865**	**$ 319,483**	**$ 2,771**	**$ 322,254**	**$ 328,005**
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	$ 59,668	$ -	$ 59,668	$ 58,668
Total Expenditures	**$ 199,485**	**$ 204,448**	**$ -**	**$ 204,448**	**$ 202,335**
Excess Revenues/(Expenditures)	$ 138,380	$ 115,036	$ 2,771	$ 117,807	$ 125,670

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	Prinicpal	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 5/31/26		Projected Next 4 Months		Projected Thru 9/30/26		Proposed Budget FY2027
Revenues										
Assessments	$	442,651	$	338,018	$	104,634	$	442,651	$	241,988
Assessments - Prepayment	$	-	$	1,073,290	$	-	$	1,073,290	$	-
Interest	$	10,000	$	23,626	$	3,000	$	26,626	$	8,000
Carry Forward Surplus (1)	$	631,459	$	1,138,229	$	-	$	1,138,229	$	188,017
Total Revenues	**$**	**1,084,111**	**$**	**2,573,162**	**$**	**107,634**	**$**	**2,680,795**	**$**	**438,005**
Expenditures										
Interest - 11/01	$	185,575	$	167,506	$	-	$	167,506	$	98,194
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	$	50,000	$	-	$	50,000	$	45,000
Interest - 05/01	$	185,575	$	118,656	$	-	$	118,656	$	98,194
Special Call - 05/01	$	-	$	345,000	$	-	$	345,000	$	-
Special Call - 08/01	$	-	$	-	$	255,000	$	255,000	$	-
Total Expenditures	**$**	**446,150**	**$**	**2,231,947**	**$**	**255,000**	**$**	**2,486,947**	**$**	**241,388**
Other Sources/(Uses)										
Transfer Out	$	-	$	(3,888)	$	(1,944)	$	(5,832)	**$**	**-**
Total Other Sources/(Uses)	**$**	**-**	**$**	**(3,888)**	**$**	**(1,944)**	**$**	**(5,832)**	**$**	**-**
Excess Revenues/(Expenditures)	$	637,961	$	337,327	$	(149,310)	$	188,017	$	196,618
								Interest - 11/1	$	96,956.25

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

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Single Family	62	$136,613	$2,203	$2,369
Single Family Paid Down	5	$7,500	$1,500	$1,613
Single Family Paid Down	80	$60,000	$750	$806
Single Family Paid Down	101	$37,875	$375	$403
Total ERU's	248	**$241,988**		

East 547

Community Development District

Series 2023 Special Assessment Bonds

Amortization Schedule

Date	Balance	Prinicpal	Interest	Total
11/01/26	$ 3,090,000.00	$ -	$ 98,193.75	$ 98,193.75
05/01/27	$ 3,090,000.00	$ 45,000.00	$ 98,193.75	
11/01/27	$ 2,905,000.00	$ -	$ 96,956.25	$ 240,150.00
05/01/28	$ 3,045,000.00	$ 45,000.00	$ 96,956.25	
11/01/28	$ 3,000,000.00	$ -	$ 95,718.75	$ 237,675.00
05/01/29	$ 3,000,000.00	$ 45,000.00	$ 95,718.75	
11/01/29	$ 2,955,000.00	$ -	$ 94,481.25	$ 235,200.00
05/01/30	$ 2,955,000.00	$ 50,000.00	$ 94,481.25	
11/01/30	$ 2,905,000.00	$ -	$ 93,106.25	$ 237,587.50
05/01/31	$ 2,905,000.00	$ 55,000.00	$ 93,106.25	
11/01/31	$ 2,850,000.00	$ -	$ 91,387.50	$ 239,493.75
05/01/32	$ 2,850,000.00	$ 55,000.00	$ 91,387.50	
11/01/32	$ 2,795,000.00	$ -	$ 89,668.75	$ 236,056.25
05/01/33	$ 2,795,000.00	$ 60,000.00	$ 89,668.75	
11/01/33	$ 2,735,000.00	$ -	$ 87,793.75	$ 237,462.50
05/01/34	$ 2,735,000.00	$ 65,000.00	$ 87,793.75	
11/01/34	$ 2,670,000.00	$ -	$ 85,762.50	$ 238,556.25
05/01/35	$ 2,670,000.00	$ 70,000.00	$ 85,762.50	
11/01/35	$ 2,600,000.00	$ -	$ 83,575.00	$ 239,337.50
05/01/36	$ 2,600,000.00	$ 75,000.00	$ 83,575.00	
11/01/36	$ 2,525,000.00	$ -	$ 81,231.25	$ 239,806.25
05/01/37	$ 2,525,000.00	$ 80,000.00	$ 81,231.25	
11/01/37	$ 2,445,000.00	$ -	$ 78,731.25	$ 239,962.50
05/01/38	$ 2,445,000.00	$ 80,000.00	$ 78,731.25	
11/01/38	$ 2,365,000.00	$ -	$ 76,231.25	$ 234,962.50
05/01/39	$ 2,365,000.00	$ 90,000.00	$ 76,231.25	
11/01/39	$ 2,275,000.00	$ -	$ 73,418.75	$ 239,650.00
05/01/40	$ 2,275,000.00	$ 95,000.00	$ 73,418.75	
11/01/40	$ 2,180,000.00	$ -	$ 70,450.00	$ 238,868.75
05/01/41	$ 2,180,000.00	$ 100,000.00	$ 70,450.00	
11/01/41	$ 1,860,000.00	$ -	$ 67,325.00	$ 237,775.00
05/01/42	$ 1,860,000.00	$ 105,000.00	$ 67,325.00	
11/01/42	$ 1,860,000.00	$ -	$ 64,043.75	$ 236,368.75
05/01/43	$ 1,860,000.00	$ 115,000.00	$ 64,043.75	
11/01/43	$ 1,860,000.00	$ -	$ 60,450.00	$ 239,493.75
05/01/44	$ 1,860,000.00	$ 120,000.00	$ 60,450.00	
11/01/44	$ 1,740,000.00	$ -	$ 56,550.00	$ 237,000.00
05/01/45	$ 1,740,000.00	$ 130,000.00	$ 56,550.00	
11/01/45	$ 1,610,000.00	$ -	$ 52,325.00	$ 238,875.00
05/01/46	$ 1,610,000.00	$ 135,000.00	$ 52,325.00	
11/01/46	$ 1,475,000.00	$ -	$ 47,937.50	$ 235,262.50
05/01/47	$ 1,475,000.00	$ 145,000.00	$ 47,937.50	
11/01/47	$ 1,330,000.00	$ -	$ 43,225.00	$ 236,162.50
05/01/48	$ 1,330,000.00	$ 155,000.00	$ 43,225.00	
11/01/48	$ 1,175,000.00	$ -	$ 38,187.50	$ 236,412.50
05/01/49	$ 1,175,000.00	$ 165,000.00	$ 38,187.50	
11/01/49	$ 1,010,000.00	$ -	$ 32,825.00	$ 236,012.50
05/01/50	$ 1,010,000.00	$ 175,000.00	$ 32,825.00	
11/01/50	$ 835,000.00	$ -	$ 27,137.50	$ 234,962.50
05/01/51	$ 835,000.00	$ 190,000.00	$ 27,137.50	
11/01/51	$ 645,000.00	$ -	$ 20,962.50	$ 238,100.00
05/01/52	$ 645,000.00	$ 200,000.00	$ 20,962.50	
11/01/52	$ 445,000.00	$ -	$ 14,462.50	$ 235,425.00
05/01/53	$ 445,000.00	$ 215,000.00	$ 14,462.50	
11/01/53	$ 230,000.00	$ -	$ 7,475.00	$ 236,937.50
05/01/54	$ 230,000.00	$ 230,000.00	$ 7,475.00	$ 237,475.00
		$ 3,090,000.00	**$ 3,659,225.00**	**$ 6,749,225.00**

East 547 CDD

FY 27 Assessment Roll

PARCEL ID	UNITS	FY 27 O&M	2021 DEBT	2023 DEBT	TOTAL
272709729510000010	1	$1,184.47	$1,343.42		$2,527.89
272709729510000020	1	$1,184.47	$1,343.42		$2,527.89
272709729510000030	1	$1,184.47	$1,343.42		$2,527.89
272709729510000040	1	$1,184.47	$1,343.42		$2,527.89
272709729510000050	1	$1,184.47	$1,343.42		$2,527.89
272709729510000060	1	$1,184.47	$1,343.42		$2,527.89
272709729510000070	1	$1,184.47	$335.75		$1,520.22
272709729510000080	1	$1,184.47	$1,343.42		$2,527.89
272709729510000090	1	$1,184.47	$1,343.42		$2,527.89
272709729510000100	1	$1,184.47	$1,343.42		$2,527.89
272709729510000110	1	$1,184.47	$1,343.42		$2,527.89
272709729510000120	1	$1,184.47	$1,343.42		$2,527.89
272709729510000130	1	$1,184.47	$1,343.42		$2,527.89
272709729510000140	1	$1,184.47	$1,343.42		$2,527.89
272709729510000150	1	$1,184.47	$335.75		$1,520.22
272709729510000160	1	$1,184.47	$1,343.42		$2,527.89
272709729510000170	1	$1,184.47	$1,343.42		$2,527.89
272709729510000180	1	$1,184.47	$1,343.42		$2,527.89
272709729510000190	1	$1,184.47	$1,343.42		$2,527.89
272709729510000200	1	$1,184.47	$1,343.42		$2,527.89
272709729510000210	1	$1,184.47	$335.75		$1,520.22
272709729510000220	1	$1,184.47	$1,343.42		$2,527.89
272709729510000230	1	$1,184.47	$1,343.42		$2,527.89
272709729510000240	1	$1,184.47	$1,343.42		$2,527.89
272709729510000250	1	$1,184.47	$1,343.42		$2,527.89
272709729510000260	1	$1,184.47	$335.75		$1,520.22
272709729510000270	1	$1,184.47	$335.75		$1,520.22
272709729510000280	1	$1,184.47	$1,343.42		$2,527.89
272709729510000290	1	$1,184.47	$335.75		$1,520.22
272709729510000300	1	$1,184.47	$335.75		$1,520.22
272709729510000310	1	$1,184.47	$1,343.42		$2,527.89
272709729510000320	1	$1,184.47	$335.75		$1,520.22
272709729510000330	1	$1,184.47	$1,343.42		$2,527.89
272709729510000340	1	$1,184.47	$335.75		$1,520.22
272709729510000350	1	$1,184.47	$335.75		$1,520.22
272709729510000360	1	$1,184.47	$335.75		$1,520.22
272709729510000370	1	$1,184.47	$335.75		$1,520.22

PARCEL ID	UNITS	FY 27 O&M	2021 DEBT	2023 DEBT	TOTAL
272709729510000380	1	$1,184.47	$335.75		$1,520.22
272709729510000390	1	$1,184.47	$335.75		$1,520.22
272709729510000400	1	$1,184.47	$1,343.42		$2,527.89
272709729510000410	1	$1,184.47	$335.75		$1,520.22
272709729510000420	1	$1,184.47	$335.75		$1,520.22
272709729510000430	1	$1,184.47	$335.75		$1,520.22
272709729510000440	1	$1,184.47	$335.75		$1,520.22
272709729510000450	1	$1,184.47	$335.75		$1,520.22
272709729510000460	1	$1,184.47	$1,343.42		$2,527.89
272709729510000470	1	$1,184.47	$1,343.42		$2,527.89
272709729510000480	1	$1,184.47	$335.75		$1,520.22
272709729510000490	1	$1,184.47	$335.75		$1,520.22
272709729510000500	1	$1,184.47	$335.75		$1,520.22
272709729510000510	1	$1,184.47	$335.75		$1,520.22
272709729510000520	1	$1,184.47	$1,343.42		$2,527.89
272709729510000530	1	$1,184.47	$1,343.42		$2,527.89
272709729510000540	1	$1,184.47	$335.75		$1,520.22
272709729510000550	1	$1,184.47	$1,343.42		$2,527.89
272709729510000560	1	$1,184.47	$335.75		$1,520.22
272709729510000570	1	$1,184.47	$1,343.42		$2,527.89
272709729510000580	1	$1,184.47	$1,343.42		$2,527.89
272709729510000590	1	$1,184.47	$1,343.42		$2,527.89
272709729510000600	1	$1,184.47	$1,343.42		$2,527.89
272709729510000610	1	$1,184.47	$1,343.42		$2,527.89
272709729510000620	1	$1,184.47	$335.75		$1,520.22
272709729510000630	1	$1,184.47	$1,343.42		$2,527.89
272709729510000640	1	$1,184.47	$1,343.42		$2,527.89
272709729510000650	1	$1,184.47	$1,343.42		$2,527.89
272709729510000660	1	$1,184.47	$335.75		$1,520.22
272709729510000670	1	$1,184.47	$1,343.42		$2,527.89
272709729510000680	1	$1,184.47	$335.75		$1,520.22
272709729510000690	1	$1,184.47	$335.75		$1,520.22
272709729510000700	1	$1,184.47	$335.75		$1,520.22
272709729510000710	1	$1,184.47	$335.75		$1,520.22
272709729510000720	1	$1,184.47	$335.75		$1,520.22
272709729510000730	1	$1,184.47	$335.75		$1,520.22
272709729510000740	1	$1,184.47	$335.75		$1,520.22
272709729510000750	1	$1,184.47	$1,343.42		$2,527.89
272709729510000760	1	$1,184.47	$335.75		$1,520.22
272709729510000770	1	$1,184.47	$335.75		$1,520.22
272709729510000780	1	$1,184.47	$335.75		$1,520.22

PARCEL ID	UNITS	FY 27 O&M	2021 DEBT	2023 DEBT	TOTAL
272709729510000790	1	$1,184.47	$335.75		$1,520.22
272709729510000800	1	$1,184.47	$335.75		$1,520.22
272709729510000810	1	$1,184.47	$335.75		$1,520.22
272709729510000820	1	$1,184.47	$335.75		$1,520.22
272709729510000830	1	$1,184.47	$335.75		$1,520.22
272709729510000840	1	$1,184.47	$335.75		$1,520.22
272709729510000850	1	$1,184.47	$335.75		$1,520.22
272709729510000860	1	$1,184.47	$1,343.42		$2,527.89
272709729510000870	1	$1,184.47	$335.75		$1,520.22
272709729510000880	1	$1,184.47	$335.75		$1,520.22
272709729510000890	1	$1,184.47	$335.75		$1,520.22
272709729510000900	1	$1,184.47	$335.75		$1,520.22
272709729510000910	1	$1,184.47	$1,343.42		$2,527.89
272709729510000920	1	$1,184.47	$335.75		$1,520.22
272709729510000930	1	$1,184.47	$335.75		$1,520.22
272709729510000940	1	$1,184.47	$1,343.42		$2,527.89
272709729510000950	1	$1,184.47	$335.75		$1,520.22
272709729510000960	1	$1,184.47	$335.75		$1,520.22
272709729510000970	1	$1,184.47	$335.75		$1,520.22
272709729510000980	1	$1,184.47	$335.75		$1,520.22
272709729510000990	1	$1,184.47	$335.75		$1,520.22
272709729510001000	1	$1,184.47	$335.75		$1,520.22
272709729510001010	1	$1,184.47	$335.75		$1,520.22
272709729510001020	1	$1,184.47	$335.75		$1,520.22
272709729510001030	1	$1,184.47	$335.75		$1,520.22
272709729510001040	1	$1,184.47	$335.75		$1,520.22
272709729510001050	1	$1,184.47	$1,343.42		$2,527.89
272709729510001060	1	$1,184.47	$335.75		$1,520.22
272709729510001070	1	$1,184.47	$335.75		$1,520.22
272709729510001080	1	$1,184.47	$1,343.42		$2,527.89
272709729510001090	1	$1,184.47	$335.75		$1,520.22
272709729510001100	1	$1,184.47	$335.75		$1,520.22
272709729510001110	1	$1,184.47	$335.75		$1,520.22
272709729510001120	1	$1,184.47	$335.75		$1,520.22
272709729510001130	1	$1,184.47	$335.75		$1,520.22
272709729510001140	1	$1,184.47	$335.75		$1,520.22
272709729510001150	1	$1,184.47	$335.75		$1,520.22
272709729510001160	1	$1,184.47	$1,343.42		$2,527.89
272709729510001170	1	$1,184.47	$335.75		$1,520.22
272709729510001180	1	$1,184.47	$1,343.42		$2,527.89
272709729510001190	1	$1,184.47	$1,343.42		$2,527.89

PARCEL ID	UNITS	FY 27 O&M	2021 DEBT	2023 DEBT	TOTAL
272709729510001200	1	$1,184.47	$1,343.42		$2,527.89
272709729510001210	1	$1,184.47	$335.75		$1,520.22
272709729510001220	1	$1,184.47	$1,343.42		$2,527.89
272709729510001230	1	$1,184.47	$335.75		$1,520.22
272709729510001240	1	$1,184.47	$335.75		$1,520.22
272709729510001250	1	$1,184.47	$1,343.42		$2,527.89
272709729510001260	1	$1,184.47	$335.75		$1,520.22
272709729510001270	1	$1,184.47	$1,343.42		$2,527.89
272709729510001280	1	$1,184.47	$335.75		$1,520.22
272709729510001290	1	$1,184.47	$335.75		$1,520.22
272709729510001300	1	$1,184.47	$1,343.42		$2,527.89
272709729510001310	1	$1,184.47	$1,343.42		$2,527.89
272709729510001320	1	$1,184.47	$1,343.42		$2,527.89
272709729510001330	1	$1,184.47	$1,343.42		$2,527.89
272709729510001340	1	$1,184.47	$335.75		$1,520.22
272709729510001350	1	$1,184.47	$335.75		$1,520.22
272709729510001360	1	$1,184.47	$335.75		$1,520.22
272709729510001370	1	$1,184.47	$335.75		$1,520.22
272709729510001380	1	$1,184.47	$335.75		$1,520.22
272709729510001390	1	$1,184.47	$335.75		$1,520.22
272709729510001400	1	$1,184.47	$335.75		$1,520.22
272709729510001410	1	$1,184.47	$335.75		$1,520.22
272709729510001420	1	$1,184.47	$335.75		$1,520.22
272709729510001430	1	$1,184.47	$335.75		$1,520.22
272709729510001440	1	$1,184.47	$335.75		$1,520.22
272709729510001450	1	$1,184.47	$335.75		$1,520.22
272709729510001460	1	$1,184.47	$335.75		$1,520.22
272709729510001470	1	$1,184.47	$335.75		$1,520.22
272709729510001480	1	$1,184.47	$335.75		$1,520.22
272709729510001490	1	$1,184.47	$1,343.42		$2,527.89
272709729510001500	1	$1,184.47	$335.75		$1,520.22
272709729510001510	1	$1,184.47	$1,343.42		$2,527.89
272709729510001520	1	$1,184.47	$1,343.42		$2,527.89
272709729510001530	1	$1,184.47	$335.75		$1,520.22
272709729510001540	1	$1,184.47	$335.75		$1,520.22
272709729510001550	1	$1,184.47	$1,343.42		$2,527.89
272709729510001560	1	$1,184.47	$335.75		$1,520.22
272709729510001570	1	$1,184.47	$335.75		$1,520.22
272709729510001580	1	$1,184.47	$335.75		$1,520.22
272709729510001590	1	$1,184.47	$335.75		$1,520.22
272709729510001600	1	$1,184.47	$335.75		$1,520.22

PARCEL ID	UNITS	FY 27 O&M	2021 DEBT	2023 DEBT	TOTAL
272709729510001610	1	$1,184.47	$335.75		$1,520.22
272709729510001620	1	$1,184.47	$335.75		$1,520.22
272709729510001630	1	$1,184.47	$335.75		$1,520.22
272709729510001640	1	$1,184.47	$335.75		$1,520.22
272709729510001650	1	$1,184.47	$335.75		$1,520.22
272709729510001660	1	$1,184.47	$335.75		$1,520.22
272709729510001670	1	$1,184.47	$335.75		$1,520.22
272709729510001680	1	$1,184.47	$335.75		$1,520.22
272709729510001690	1	$1,184.47	$335.75		$1,520.22
272709729510001700	1	$1,184.47	$335.75		$1,520.22
272709729510001710	1	$1,184.47	$335.75		$1,520.22
272709729510001720	1	$1,184.47	$335.75		$1,520.22
272709729510001730	1	$1,184.47	$335.75		$1,520.22
272709729510001740	1	$1,184.47	$335.75		$1,520.22
272709729510001750	1	$1,184.47	$1,343.42		$2,527.89
272709729510001760	1	$1,184.47	$1,343.42		$2,527.89
272709729510001770	1	$1,184.47	$1,343.42		$2,527.89
272709729510001780	1	$1,184.47	$1,343.42		$2,527.89
272709729510001790	1	$1,184.47	$1,343.42		$2,527.89
272709729510001800	1	$1,184.47	$335.75		$1,520.22
272709729510001810	1	$1,184.47	$335.75		$1,520.22
272709729510001820	1	$1,184.47	$335.75		$1,520.22
272709729510001830	1	$1,184.47	$335.75		$1,520.22
272709729510001840	1	$1,184.47	$1,343.42		$2,527.89
272709729510001850	1	$1,184.47	$335.75		$1,520.22
272709729510001860	1	$1,184.47	$1,343.42		$2,527.89
272709729510001870	1	$1,184.47	$335.75		$1,520.22
272709729510001880	1	$1,184.47	$1,343.42		$2,527.89
272709729510001890	1	$1,184.47	$1,343.42		$2,527.89
272709729510001900	1	$1,184.47	$335.75		$1,520.22
272709729510001910	1	$1,184.47	$1,343.42		$2,527.89
272709729510001920	1	$1,184.47	$335.75		$1,520.22
272709729510001930	1	$1,184.47	$335.75		$1,520.22
272709729510001940	1	$1,184.47	$335.75		$1,520.22
272709729510001950	1	$1,184.47	$335.75		$1,520.22
272709729510001960	1	$1,184.47	$335.75		$1,520.22
272709729510001970	1	$1,184.47	$1,343.42		$2,527.89
272709729510001980	1	$1,184.47	$1,343.42		$2,527.89
272709729510001990	1	$1,184.47	$335.75		$1,520.22
272709729510002000	1	$1,184.47	$1,343.42		$2,527.89
272709729510002010	1	$1,184.47	$335.75		$1,520.22

PARCEL ID	UNITS	FY 27 O&M	2021 DEBT	2023 DEBT	TOTAL
272709729510002020	1	$1,184.47	$1,343.42		$2,527.89
272709729510002030	1	$1,184.47	$1,343.42		$2,527.89
272709729510002040	1	$1,184.47	$1,343.42		$2,527.89
272709729510002050	1	$1,184.47	$1,343.42		$2,527.89
272709729510002060	1	$1,184.47	$1,343.42		$2,527.89
272709729510002070	1	$1,184.47	$1,343.42		$2,527.89
272709729510002080	1	$1,184.47	$1,343.42		$2,527.89
272709729510002090	1	$1,184.47	$1,343.42		$2,527.89
272709729510002100	1	$1,184.47	$1,343.42		$2,527.89
272709729510002110	1	$1,184.47	$1,343.42		$2,527.89
272709729510002120	1	$1,184.47	$335.75		$1,520.22
272709729510002130	1	$1,184.47	$335.75		$1,520.22
272709729510002140	1	$1,184.47	$1,343.42		$2,527.89
272709729510002150	1	$1,184.47	$1,343.42		$2,527.89
272709729510002160	1	$1,184.47	$1,343.42		$2,527.89
272709729510002170	1	$1,184.47	$1,343.42		$2,527.89
272709729510002180	1	$1,184.47	$1,343.42		$2,527.89
272709729510002190	1	$1,184.47	$1,343.42		$2,527.89
272709729510002200	1	$1,184.47	$1,343.42		$2,527.89
272709729510002210	1	$1,184.47	$1,343.42		$2,527.89
272709729510002220	1	$1,184.47	$1,343.42		$2,527.89
272709729510002230	1	$1,184.47	$1,343.42		$2,527.89
272709729510002240	1	$1,184.47	$1,343.42		$2,527.89
272709729510002250	1	$1,184.47	$1,343.42		$2,527.89
272709729510002260	1	$1,184.47	$1,343.42		$2,527.89
272709729510002270	1	$1,184.47	$1,343.42		$2,527.89
272709729510002280	1	$1,184.47	$335.75		$1,520.22
272709729510002290	1	$1,184.47	$1,343.42		$2,527.89
272709729510002300	1	$1,184.47	$1,343.42		$2,527.89
272709729510002310	1	$1,184.47	$1,343.42		$2,527.89
272709729510002320	1	$1,184.47	$1,343.42		$2,527.89
272709729510002330	1	$1,184.47	$1,343.42		$2,527.89
272709729510002340	1	$1,184.47	$1,343.42		$2,527.89
272709729510002350	1	$1,184.47	$1,343.42		$2,527.89
272709729510002360	1	$1,184.47	$1,343.42		$2,527.89
272709729510002370	1	$1,184.47	$1,343.42		$2,527.89
272709729510002380	1	$1,184.47	$1,343.42		$2,527.89
272709729510002390	1	$1,184.47	$1,343.42		$2,527.89
272709729510002400	1	$1,184.47	$1,343.42		$2,527.89
272709729510002410	1	$1,184.47	$1,343.42		$2,527.89
272709729510002420	1	$1,184.47	$1,343.42		$2,527.89

PARCEL ID	UNITS	FY 27 O&M	2021 DEBT	2023 DEBT	TOTAL
272709729510002430	1	$1,184.47	$1,343.42		$2,527.89
272709729510002440	1	$1,184.47	$1,343.42		$2,527.89
272709729510002450	1	$1,184.47	$1,343.42		$2,527.89
272709729510002460	1	$1,184.47	$1,343.42		$2,527.89
272709729510002470	1	$1,184.47	$1,343.42		$2,527.89
272709729510002480	1	$1,184.47	$1,343.42		$2,527.89
272709729510002490	1	$1,184.47	$1,343.42		$2,527.89
272709729510002500	1	$1,184.47	$1,343.42		$2,527.89
272709729510002510	1	$1,184.47	$1,343.42		$2,527.89
272709729510002520	1	$1,184.47	$1,343.42		$2,527.89
272709729510002530	1	$1,184.47	$1,343.42		$2,527.89
272709729510002540	1	$1,184.47	$1,343.42		$2,527.89
272709729510002550	1	$1,184.47	$1,343.42		$2,527.89
272709729510002560	1	$1,184.47	$1,343.42		$2,527.89
272709729510002570	1	$1,184.47	$1,343.42		$2,527.89
272709729510002580	1	$1,184.47	$1,343.42		$2,527.89
272709729510002590	1	$1,184.47	$1,343.42		$2,527.89
272709729510002600	1	$1,184.47	$1,343.42		$2,527.89
272709729510002610	1	$1,184.47	$1,343.42		$2,527.89
272709729511002620	1	$1,184.47		$403.23	$1,587.70
272709729511002630	1	$1,184.47		$403.23	$1,587.70
272709729511002640	1	$1,184.47		$403.23	$1,587.70
272709729511002650	1	$1,184.47		$403.23	$1,587.70
272709729511002660	1	$1,184.47		$403.23	$1,587.70
272709729511002670	1	$1,184.47		$403.23	$1,587.70
272709729511002680	1	$1,184.47		$403.23	$1,587.70
272709729511002690	1	$1,184.47		$403.23	$1,587.70
272709729511002700	1	$1,184.47		$403.23	$1,587.70
272709729511002710	1	$1,184.47		$1,612.90	$2,797.37
272709729511002720	1	$1,184.47		$403.23	$1,587.70
272709729511002730	1	$1,184.47		$403.23	$1,587.70
272709729511002740	1	$1,184.47		$403.23	$1,587.70
272709729511002750	1	$1,184.47		$403.23	$1,587.70
272709729511002760	1	$1,184.47		$403.23	$1,587.70
272709729511002770	1	$1,184.47		$403.23	$1,587.70
272709729511002780	1	$1,184.47		$403.23	$1,587.70
272709729511002790	1	$1,184.47		$403.23	$1,587.70
272709729511002800	1	$1,184.47		$403.23	$1,587.70
272709729511002810	1	$1,184.47		$403.23	$1,587.70
272709729511002820	1	$1,184.47		$403.23	$1,587.70
272709729511002830	1	$1,184.47		$403.23	$1,587.70

PARCEL ID	UNITS	FY 27 O&M	2021 DEBT	2023 DEBT	TOTAL
272709729511002840	1	$1,184.47		$403.23	$1,587.70
272709729511002850	1	$1,184.47		$403.23	$1,587.70
272709729511002860	1	$1,184.47		$403.23	$1,587.70
272709729511002870	1	$1,184.47		$403.23	$1,587.70
272709729511002880	1	$1,184.47		$403.23	$1,587.70
272709729511002890	1	$1,184.47		$403.23	$1,587.70
272709729511002900	1	$1,184.47		$403.23	$1,587.70
272709729511002910	1	$1,184.47		$403.23	$1,587.70
272709729511002920	1	$1,184.47		$403.23	$1,587.70
272709729511002930	1	$1,184.47		$403.23	$1,587.70
272709729511002940	1	$1,184.47		$403.23	$1,587.70
272709729511002950	1	$1,184.47		$403.23	$1,587.70
272709729511002960	1	$1,184.47		$403.23	$1,587.70
272709729511002970	1	$1,184.47		$403.23	$1,587.70
272709729511002980	1	$1,184.47		$403.23	$1,587.70
272709729511002990	1	$1,184.47		$403.23	$1,587.70
272709729511003000	1	$1,184.47		$403.23	$1,587.70
272709729511003010	1	$1,184.47		$403.23	$1,587.70
272709729511003020	1	$1,184.47		$403.23	$1,587.70
272709729511003030	1	$1,184.47		$403.23	$1,587.70
272709729511003040	1	$1,184.47		$403.23	$1,587.70
272709729511003050	1	$1,184.47		$403.23	$1,587.70
272709729511003060	1	$1,184.47		$403.23	$1,587.70
272709729511003070	1	$1,184.47		$403.23	$1,587.70
272709729511003080	1	$1,184.47		$403.23	$1,587.70
272709729511003090	1	$1,184.47		$403.23	$1,587.70
272709729511003100	1	$1,184.47		$403.23	$1,587.70
272709729511003110	1	$1,184.47		$403.23	$1,587.70
272709729511003120	1	$1,184.47		$403.23	$1,587.70
272709729511003130	1	$1,184.47		$403.23	$1,587.70
272709729511003140	1	$1,184.47		$403.23	$1,587.70
272709729511003150	1	$1,184.47		$403.23	$1,587.70
272709729511003160	1	$1,184.47		$403.23	$1,587.70
272709729511003170	1	$1,184.47		$403.23	$1,587.70
272709729511003180	1	$1,184.47		$403.23	$1,587.70
272709729511003190	1	$1,184.47		$403.23	$1,587.70
272709729511003200	1	$1,184.47		$403.23	$1,587.70
272709729511003210	1	$1,184.47		$403.23	$1,587.70
272709729511003220	1	$1,184.47		$403.23	$1,587.70
272709729511003230	1	$1,184.47		$403.23	$1,587.70
272709729511003240	1	$1,184.47		$403.23	$1,587.70

PARCEL ID	UNITS	FY 27 O&M	2021 DEBT	2023 DEBT	TOTAL
272709729511003250	1	$1,184.47		$403.23	$1,587.70
272709729511003260	1	$1,184.47		$403.23	$1,587.70
272709729511003270	1	$1,184.47		$806.45	$1,990.92
272709729511003280	1	$1,184.47		$806.45	$1,990.92
272709729511003290	1	$1,184.47		$806.45	$1,990.92
272709729511003300	1	$1,184.47		$806.45	$1,990.92
272709729511003310	1	$1,184.47		$403.23	$1,587.70
272709729511003320	1	$1,184.47		$403.23	$1,587.70
272709729511003330	1	$1,184.47		$806.45	$1,990.92
272709729511003340	1	$1,184.47		$806.45	$1,990.92
272709729511003350	1	$1,184.47		$806.45	$1,990.92
272709729511003360	1	$1,184.47		$806.45	$1,990.92
272709729511003370	1	$1,184.47		$806.45	$1,990.92
272709729511003380	1	$1,184.47		$806.45	$1,990.92
272709729511003390	1	$1,184.47		$806.45	$1,990.92
272709729511003400	1	$1,184.47		$806.45	$1,990.92
272709729511003410	1	$1,184.47		$403.23	$1,587.70
272709729511003420	1	$1,184.47		$806.45	$1,990.92
272709729511003430	1	$1,184.47		$806.45	$1,990.92
272709729511003440	1	$1,184.47		$403.23	$1,587.70
272709729511003450	1	$1,184.47		$806.45	$1,990.92
272709729511003460	1	$1,184.47		$403.23	$1,587.70
272709729511003470	1	$1,184.47		$403.23	$1,587.70
272709729511003480	1	$1,184.47		$806.45	$1,990.92
272709729511003490	1	$1,184.47		$403.23	$1,587.70
272709729511003500	1	$1,184.47		$403.23	$1,587.70
272709729511003510	1	$1,184.47		$403.23	$1,587.70
272709729511003520	1	$1,184.47		$403.23	$1,587.70
272709729511003530	1	$1,184.47		$403.23	$1,587.70
272709729511003540	1	$1,184.47		$403.23	$1,587.70
272709729511003550	1	$1,184.47		$403.23	$1,587.70
272709729511003560	1	$1,184.47		$403.23	$1,587.70
272709729511003570	1	$1,184.47		$403.23	$1,587.70
272709729511003580	1	$1,184.47		$806.45	$1,990.92
272709729511003590	1	$1,184.47		$403.23	$1,587.70
272709729511003600	1	$1,184.47		$806.45	$1,990.92
272709729511003610	1	$1,184.47		$403.23	$1,587.70
272709729511003620	1	$1,184.47		$806.45	$1,990.92
272709729511003630	1	$1,184.47		$806.45	$1,990.92
272709729511003640	1	$1,184.47		$806.45	$1,990.92
272709729511003650	1	$1,184.47		$806.45	$1,990.92

PARCEL ID	UNITS	FY 27 O&M	2021 DEBT	2023 DEBT	TOTAL
272709729511003660	1	$1,184.47		$806.45	$1,990.92
272709729511003670	1	$1,184.47		$806.45	$1,990.92
272709729511003680	1	$1,184.47		$806.45	$1,990.92
272709729511003690	1	$1,184.47		$806.45	$1,990.92
272709729511003700	1	$1,184.47		$403.23	$1,587.70
272709729511003710	1	$1,184.47		$806.45	$1,990.92
272709729511003720	1	$1,184.47		$806.45	$1,990.92
272709729511003730	1	$1,184.47		$806.45	$1,990.92
272709729511003740	1	$1,184.47		$806.45	$1,990.92
272709729511003750	1	$1,184.47		$806.45	$1,990.92
272709729511003760	1	$1,184.47		$806.45	$1,990.92
272709729511003770	1	$1,184.47		$403.23	$1,587.70
272709729511003780	1	$1,184.47		$403.23	$1,587.70
272709729511003790	1	$1,184.47		$806.45	$1,990.92
272709729511003800	1	$1,184.47		$806.45	$1,990.92
272709729511003810	1	$1,184.47		$403.23	$1,587.70
272709729511003820	1	$1,184.47		$806.45	$1,990.92
272709729511003830	1	$1,184.47		$2,369.28	$3,553.75
272709729511003840	1	$1,184.47		$2,369.28	$3,553.75
272709729511003850	1	$1,184.47		$2,369.28	$3,553.75
272709729511003860	1	$1,184.47		$2,369.28	$3,553.75
272709729511003870	1	$1,184.47		$2,369.28	$3,553.75
272709729511003880	1	$1,184.47		$2,369.28	$3,553.75
272709729511003890	1	$1,184.47		$2,369.28	$3,553.75
272709729511003900	1	$1,184.47		$806.45	$1,990.92
272709729511003910	1	$1,184.47		$806.45	$1,990.92
272709729511003920	1	$1,184.47		$806.45	$1,990.92
272709729511003930	1	$1,184.47		$806.45	$1,990.92
272709729511003940	1	$1,184.47		$806.45	$1,990.92
272709729511003950	1	$1,184.47		$806.45	$1,990.92
272709729511003960	1	$1,184.47		$806.45	$1,990.92
272709729511003970	1	$1,184.47		$806.45	$1,990.92
272709729511003980	1	$1,184.47		$806.45	$1,990.92
272709729511003990	1	$1,184.47		$806.45	$1,990.92
272709729511004000	1	$1,184.47		$806.45	$1,990.92
272709729511004010	1	$1,184.47		$806.45	$1,990.92
272709729511004020	1	$1,184.47		$806.45	$1,990.92
272709729511004030	1	$1,184.47		$806.45	$1,990.92
272709729511004040	1	$1,184.47		$806.45	$1,990.92
272709729511004050	1	$1,184.47		$806.45	$1,990.92
272709729511004060	1	$1,184.47		$806.45	$1,990.92

PARCEL ID	UNITS	FY 27 O&M	2021 DEBT	2023 DEBT	TOTAL
272709729511004070	1	$1,184.47		$806.45	$1,990.92
272709729511004080	1	$1,184.47		$806.45	$1,990.92
272709729511004090	1	$1,184.47		$806.45	$1,990.92
272709729511004100	1	$1,184.47		$403.23	$1,587.70
272709729511004110	1	$1,184.47		$403.23	$1,587.70
272709729511004120	1	$1,184.47		$806.45	$1,990.92
272709729511004130	1	$1,184.47		$806.45	$1,990.92
272709729511004140	1	$1,184.47		$806.45	$1,990.92
272709729511004150	1	$1,184.47		$806.45	$1,990.92
272709729511004160	1	$1,184.47		$806.45	$1,990.92
272709729511004170	1	$1,184.47		$806.45	$1,990.92
272709729511004180	1	$1,184.47		$806.45	$1,990.92
272709729511004190	1	$1,184.47		$806.45	$1,990.92
272709729511004200	1	$1,184.47		$806.45	$1,990.92
272709729511004210	1	$1,184.47		$2,369.28	$3,553.75
272709729511004220	1	$1,184.47		$806.45	$1,990.92
272709729511004230	1	$1,184.47		$1,612.90	$2,797.37
272709729511004240	1	$1,184.47		$2,369.28	$3,553.75
272709729511004250	1	$1,184.47		$806.45	$1,990.92
272709729511004260	1	$1,184.47		$1,612.90	$2,797.37
272709729511004270	1	$1,184.47		$806.45	$1,990.92
272709729511004280	1	$1,184.47		$806.45	$1,990.92
272709729511004290	1	$1,184.47		$806.45	$1,990.92
272709729511004300	1	$1,184.47		$2,369.28	$3,553.75
272709729511004310	1	$1,184.47		$2,369.28	$3,553.75
272709729511004320	1	$1,184.47		$2,369.28	$3,553.75
272709729511004330	1	$1,184.47		$2,369.28	$3,553.75
272709729511004340	1	$1,184.47		$2,369.28	$3,553.75
272709729511004350	1	$1,184.47		$2,369.28	$3,553.75
272709729511004360	1	$1,184.47		$2,369.28	$3,553.75
272709729511004370	1	$1,184.47		$806.45	$1,990.92
272709729511004380	1	$1,184.47		$806.45	$1,990.92
272709729511004390	1	$1,184.47		$2,369.28	$3,553.75
272709729511004400	1	$1,184.47		$2,369.28	$3,553.75
272709729511004410	1	$1,184.47		$2,369.28	$3,553.75
272709729511004420	1	$1,184.47		$2,369.28	$3,553.75
272709729511004430	1	$1,184.47		$2,369.28	$3,553.75
272709729511004440	1	$1,184.47		$2,369.28	$3,553.75
272709729511004450	1	$1,184.47		$2,369.28	$3,553.75
272709729511004460	1	$1,184.47		$2,369.28	$3,553.75
272709729511004470	1	$1,184.47		$2,369.28	$3,553.75

PARCEL ID	UNITS	FY 27 O&M	2021 DEBT	2023 DEBT	TOTAL
272709729511004480	1	$1,184.47		$806.45	$1,990.92
272709729511004490	1	$1,184.47		$2,369.28	$3,553.75
272709729511004500	1	$1,184.47		$806.45	$1,990.92
272709729511004510	1	$1,184.47		$2,369.28	$3,553.75
272709729511004520	1	$1,184.47		$2,369.28	$3,553.75
272709729511004530	1	$1,184.47		$2,369.28	$3,553.75
272709729511004540	1	$1,184.47		$2,369.28	$3,553.75
272709729511004550	1	$1,184.47		$806.45	$1,990.92
272709729511004560	1	$1,184.47		$2,369.28	$3,553.75
272709729511004570	1	$1,184.47		$2,369.28	$3,553.75
272709729511004580	1	$1,184.47		$2,369.28	$3,553.75
272709729511004590	1	$1,184.47		$2,369.28	$3,553.75
272709729511004600	1	$1,184.47		$2,369.28	$3,553.75
272709729511004610	1	$1,184.47		$2,369.28	$3,553.75
272709729511004620	1	$1,184.47		$806.45	$1,990.92
272709729511004630	1	$1,184.47		$2,369.28	$3,553.75
272709729511004640	1	$1,184.47		$2,369.28	$3,553.75
272709729511004650	1	$1,184.47		$2,369.28	$3,553.75
272709729511004660	1	$1,184.47		$2,369.28	$3,553.75
272709729511004670	1	$1,184.47		$2,369.28	$3,553.75
272709729511004680	1	$1,184.47		$2,369.28	$3,553.75
272709729511004690	1	$1,184.47		$2,369.28	$3,553.75
272709729511004700	1	$1,184.47		$2,369.28	$3,553.75
272709729511004710	1	$1,184.47		$2,369.28	$3,553.75
272709729511004720	1	$1,184.47		$2,369.28	$3,553.75
272709729511004730	1	$1,184.47		$2,369.28	$3,553.75
272709729511004740	1	$1,184.47		$2,369.28	$3,553.75
272709729511004750	1	$1,184.47		$2,369.28	$3,553.75
272709729511004760	1	$1,184.47		$2,369.28	$3,553.75
272709729511004770	1	$1,184.47		$2,369.28	$3,553.75
272709729511004780	1	$1,184.47		$2,369.28	$3,553.75
272709729511004790	1	$1,184.47		$806.45	$1,990.92
272709729511004800	1	$1,184.47		$2,369.28	$3,553.75
272709729511004810	1	$1,184.47		$2,369.28	$3,553.75
272709729511004820	1	$1,184.47		$2,369.28	$3,553.75
272709729511004830	1	$1,184.47		$2,369.28	$3,553.75
272709729511004840	1	$1,184.47		$806.45	$1,990.92
272709729511004850	1	$1,184.47		$806.45	$1,990.92
272709729511004860	1	$1,184.47		$806.45	$1,990.92
272709729511004870	1	$1,184.47		$1,612.90	$2,797.37
272709729511004880	1	$1,184.47		$403.23	$1,587.70

PARCEL ID	UNITS	FY 27 O&M	2021 DEBT	2023 DEBT	TOTAL
272709729511004890	1	$1,184.47		$403.23	$1,587.70
272709729511004900	1	$1,184.47		$2,369.28	$3,553.75
272709729511004910	1	$1,184.47		$2,369.28	$3,553.75
272709729511004920	1	$1,184.47		$806.45	$1,990.92
272709729511004930	1	$1,184.47		$2,369.28	$3,553.75
272709729511004940	1	$1,184.47		$2,369.28	$3,553.75
272709729511004950	1	$1,184.47		$2,369.28	$3,553.75
272709729511004960	1	$1,184.47		$2,369.28	$3,553.75
272709729511004970	1	$1,184.47		$403.23	$1,587.70
272709729511004980	1	$1,184.47		$403.23	$1,587.70
272709729511004990	1	$1,184.47		$1,612.90	$2,797.37
272709729511005000	1	$1,184.47		$403.23	$1,587.70
272709729511005010	1	$1,184.47		$403.23	$1,587.70
272709729511005020	1	$1,184.47		$403.23	$1,587.70
272709729511005030	1	$1,184.47		$403.23	$1,587.70
272709729511005040	1	$1,184.47		$403.23	$1,587.70
272709729511005050	1	$1,184.47		$403.23	$1,587.70
272709729511005060	1	$1,184.47		$403.23	$1,587.70
272709729511005070	1	$1,184.47		$403.23	$1,587.70
272709729511005080	1	$1,184.47		$403.23	$1,587.70
272709729511005090	1	$1,184.47		$403.23	$1,587.70
Total Gross Assessments	509	$602,895.23	$219,635.52	$260,202.09	$1,082,732.84
Total Net Assessments		$560,692.56	$204,261.03	$241,987.94	$1,006,941.54

SECTION VI

RESOLUTION 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EAST 547 COMMUNITY DEVELOPMENT DISTRICT SETTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2027; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, 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; and

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District's regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located; and

WHEREAS, the Board of Supervisors desires to adopt an annual meeting schedule for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**Fiscal Year 2027**"), attached as **Exhibit A**.

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

SECTION 1. The Fiscal Year 2027 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

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

PASSED AND ADOPTED this 9th day of July 2026.

ATTEST:	**EAST 547 COMMUNITY DEVELOPMENT DISTRICT**
_____________________________	_____________________________
Secretary/Assistant Secretary	Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2027 Annual Meeting Schedule

EXHIBIT A:

EAST 547 COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF MEETINGS FOR FISCAL YEAR 2027

The Board of Supervisors ("**Board**") of the East 547 Community Development District ("**District**") will hold their regular meetings for Fiscal Year 2027 at the offices of Highland Homes, 3020 Florida Avenue S., Lakeland, Florida 33803, on the 2nd Thursday of each month, at 11:00 a.m. on the following dates, unless otherwise indicated as follows:

October 8, 2026
November 12, 2026
December 10, 2026
January 14, 2027
February 11, 2027
March 11, 2027
April 8, 2027
May 13, 2027
June 10, 2027
July 8, 2027
August 12, 2027
September 9, 2027

The meetings will be conducted in accordance with the provisions of Florida law for community development districts and, other than the closed session described above, will be open to the public. The meetings may be continued in progress without additional notice to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for the meetings may be obtained by contacting the office of the District Manager c/o Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801; Phone: (407) 841-5524 ("**District Manager's Office**").

There may be occasions when one or more Board supervisors or staff will participate by speaker telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at any meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 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 Manager's Office.

A person who decides to appeal any decision made at a 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.

District Manager

SECTION VII

RESOLUTION 2026-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EAST 547 COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME, AND LOCATION FOR A LANDOWNERS' MEETING AND ELECTION; PROVIDING FOR PUBLICATION; ESTABLISHING FORMS FOR LANDOWNER ELECTION; AND PROVIDING FOR 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; and

WHEREAS, pursuant to Section 190.006(1), *Florida Statutes*, the District's Board of Supervisors ("**Board**") "shall exercise the powers granted to the district pursuant to Chapter 190, Florida Statutes," and the Board shall consist of five (5) members; and

WHEREAS, the District is statutorily required to hold its meeting of the landowners of the District for the purpose of electing Supervisors for the District on a date in November established by the Board, which shall be noticed pursuant to Section 190.006(2), *Florida Statutes*.

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

1. EXISTING BOARD SUPERVISORS; SEATS SUBJECT TO ELECTIONS. The Board is currently made up of the following individuals:

Seat Number	Supervisor	Term Expiration Date
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

This year, Seat 3 is subject to election by landowners in November 2026. The candidate receiving the highest number of votes shall be elected for terms of four (4) years. The term of office for the successful candidate shall commence upon election.

2. LANDOWNERS' ELECTION. In accordance with Section 190.006(2), *Florida Statutes*, the meeting of the landowners to elect Board Supervisor(s) of the District shall be held on the following date, time and location:

DATE: Thursday, November 12, 2026
TIME: 11:00 AM
LOCATION: Offices of Highland Homes

3020 S Florida Avenue, Suite 101
Lakeland, Florida 33803

3. PUBLICATION. The District's Secretary is hereby directed to publish notice of the landowners' meeting and election in accordance with the requirements of Section 190.006(2), *Florida Statutes*.

4. FORMS. Pursuant to Section 190.006(2)(b), *Florida Statutes*, the landowners' meeting and election have been announced by the Board at its July 9, 2026, meeting. A sample notice of landowners' meeting and election, proxy, ballot form and instructions were presented at such meeting and are attached hereto as **Composite Exhibit A**. Such documents are available for review and copying during normal business hours at the office of the District Manager, Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801.

5. 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.

6. EFFECTIVE DATE. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 9th day of July 2026.

ATTEST:	**EAST 547 COMMUNITY DEVELOPMENT DISTRICT**
______________________________	____
Secretary/Assistant Secretary	Chairperson/Vice Chairperson, Board of Supervisors

Composite Exhibit A: Sample Notice of Landowners' Meeting and Election, Instructions, Proxy, and Ballot Form

NOTICE OF LANDOWNERS' MEETING AND ELECTION OF THE EAST 547 COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given to the public and all landowners within East 547 Community Development District ("**District**") the location of which is generally described as comprising a parcel or parcels of land containing approximately 122 acres, generally located south of Davenport Boulevard, north of Olsen Road, and west of Highway 17-92, in Polk County, Florida, advising that a meeting of landowners will be held for the purpose of electing one (1) person to the District's Board of Supervisors ("**Board**", and each member individually, "**Supervisor**"). Immediately following the landowners' meeting there will be convened a meeting of the Board for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

DATE: ____________________
TIME: ____________________
LOCATION: ____________________
____
____

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, c/o Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801, Ph: (407) 841-5524 ("**District Manager's Office**"). At said meeting each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one (1) vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one (1) vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner's proxy. At the landowners' meeting the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

The landowners' meeting and the Board meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both of the meetings may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for these meetings may be obtained from the District Manager's Office. There may be an occasion where one or more supervisors will participate by telephone.

Any person requiring special accommodations to participate in these meetings is asked to contact the District Manager's Office, at least three (3) business days before the meetings. 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 Manager's Office.

A person who decides to appeal any decision made by the Board with respect to any matter considered at these meetings is advised that such 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 the appeal is to be based.

District Manager
Run Date(s): __________ & _____________

PUBLISH: ONCE A WEEK FOR 2 CONSECUTIVE WEEKS, THE LAST DAY OF PUBLICATION TO

BE NOT FEWER THAN 14 DAYS OR MORE THAN 28 DAYS BEFORE THE DATE OF ELECTION, IN A NEWSPAPER WHICH IS IN GENERAL CIRCULATION IN THE AREA OF THE DISTRICT

INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF THE EAST 547 COMMUNITY DEVELOPMENT DISTRICT FOR THE ELECTION OF SUPERVISORS

DATE: ____________________
TIME: ____________________
LOCATION: ____________________
____
____

Pursuant to Chapter 190, Florida Statutes, and after a Community Development District ("**District**") has been established and the landowners have held their initial election, there shall be a subsequent landowners' meeting for the purpose of electing members of the Board of Supervisors ("**Board**") every two (2) years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), *Florida Statutes*.

A landowner may vote in person at the landowners' meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one (1) vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, please that a particular parcel of real property is entitled to only one (1) vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one (1) acre or less, are together entitled to only one (1) vote for that real property.

At the landowners' meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

This year, one (1) seat on the Board will be up for election by landowners. The candidate receiving the highest number of votes shall be elected to a term of four (4) years. The terms of office for the successful candidates shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by one (1) of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

LANDOWNER PROXY

EAST 547 COMMUNITY DEVELOPMENT DISTRICT
LANDOWNERS' MEETING

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints ________________________ ("**Proxy Holder**") for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the District to be held at **____, on November ____, 2026, at _________ a/p.m.,** and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners' meeting and any adjournment or adjournments thereof but may be revoked at any time by written notice of such revocation presented at the landowners' meeting prior to the Proxy Holder's exercising the voting rights conferred herein.

____
Printed Name of Legal Owner

____ ______________________________
Signature of Legal Owner Date

____

Parcel Description	**Acreage**	**Authorized Votes**
___________________________________	_______	_______
___________________________________	_______	_______
___________________________________	_______	_______

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

Total Number of Authorized Votes: ______________

NOTES: Pursuant to Section 190.006(2)(b), *Florida Statutes*, a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).

OFFICIAL BALLOT
EAST 547 COMMUNITY DEVELOPMENT DISTRICT
LANDOWNERS' MEETING – NOVEMBER ____, 2026

For Election (3 Supervisors): The candidate receiving the highest number of votes will serve a four (4) year term. All terms of office commence upon election.

The undersigned certifies that he/she/it is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the District and described as follows:

Description	Acreage
____	________
____	________
____	________

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

I, ____________________, as Landowner, or as the proxy holder of __________________ (Landowner) pursuant to the Landowner's Proxy attached hereto, do cast my votes as follows:

SEAT #	NAME OF CANDIDATE	NUMBER OF VOTES
3		

Date: ______________________________

Signed: ______________________________
Printed Name: __________________________

SECTION VIII

EAST 547
COMMUNITY DEVELOPMENT DISTRICT
CITY OF DAVENPORT, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025

EAST 547 COMMUNITY DEVELOPMENT DISTRICT
CITY OF DAVENPORT, FLORIDA

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Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road ▪ Suite 301
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
East 547 Community Development District
City of Davenport, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of East 547 Community Development District, City of Davenport, Polk County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 29, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

May 29, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of East 547 Community Development District, City of Davenport, Polk County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of $8,689,819.
- The change in the District's total net position in comparison with the prior fiscal year was $2,997,957, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2025, the District's governmental funds reported combined ending fund balances of $2,286,020, an increase of $475,605 in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, and the remainder is unassigned fund balance in the general fund.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by assessments and Developer contributions. The District does not have any business-type activities. The governmental activities of the District include the general government (management), recreation and maintenance functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

NET POSITION
SEPTEMBER 30,

	2025	2024
Current and other assets	$ 2,301,120	$ 2,016,533
Capital assets, net of depreciation	15,279,586	15,258,528
Total assets	17,580,706	17,275,061
Current liabilities	204,474	453,800
Long-term liabilities	8,686,413	11,129,399
Total liabilities	8,890,887	11,583,199
Net position		
Net investment in capital assets	7,356,403	4,871,431
Restricted	1,303,148	791,768
Unrestricted	30,268	28,663
Total net position	$ 8,689,819	$ 5,691,862

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the most recent fiscal year. The majority of the increase is the result of prepayments received for lot sales.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,

	2025	2024
Revenues:		
Program revenues		
Charges for services	$ 3,842,163	$ 1,653,780
Operating grants and contributions	103,978	171,897
Capital grants and contributions	31,747	185,341
General revenues		
Miscellaneous	160	-
Total revenues	3,978,048	2,011,018
Expenses:		
General government	102,627	95,285
Maintenance and operations	247,583	126,893
Recreation	103,028	64,557
Interest	526,853	598,853
Bond issue costs	-	334,775
Total expenses	980,091	1,220,363
Change in net position	2,997,957	790,655
Net position - beginning	5,691,862	4,901,207
Net position - ending	$ 8,689,819	$ 5,691,862

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025, was $980,091. Program revenues are comprised primarily of assessments which increased during the fiscal year as a result of an increase in prepayment revenue. In total, expenses decreased from the prior fiscal year. The majority of the decrease was the result of bond issue costs in the prior year.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had $15,279,586 invested in capital assets for its governmental activities. In the government-wide financial statements, no depreciation has been taken as the assets have not been placed in service. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had $8,610,000 outstanding in Bonds. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The District anticipates an increase in general expenditures as the District continues to be built out.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, landowners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the East 547 Community Development District's Finance Department at 219 E Livingston Street, Orlando, Florida 32801.

EAST 547 COMMUNITY DEVELOPMENT DISTRICT
CITY OF DAVENPORT, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

	Governmental Activities
ASSETS	
Cash	$ 44,284
Assessments receivable	3,119
Restricted assets:	
Investments	2,253,717
Capital assets:	
Nondepreciable	15,279,586
Total assets	17,580,706
LIABILITIES	
Accounts payable	15,100
Accrued interest payable	189,374
Non-current liabilities:	
Due within one year	150,000
Due in more than one year	8,536,413
Total liabilities	8,890,887
NET POSITION	
Net investment in capital assets	7,356,403
Restricted for debt service	1,303,148
Unrestricted	30,268
Total net position	$ 8,689,819

See notes to the financial statements

EAST 547 COMMUNITY DEVELOPMENT DISTRICT
CITY OF DAVENPORT, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Primary government:					
Governmental activities:					
General government	$ 102,627	$ 102,627	$ 50,000	$ -	$ 50,000
Maintenance and operations	247,583	302,056	-	31,747	86,220
Recreation	103,028	-	-	-	(103,028)
Interest on long-term debt	526,853	3,437,480	53,978	-	2,964,605
Total governmental activities	980,091	3,842,163	103,978	31,747	2,997,797
General revenues:					
Miscellaneous					160
Total general revenues					160
Change in net position					2,997,957
Net position - beginning					5,691,862
Net position - ending					$ 8,689,819

See notes to the financial statements

EAST 547 COMMUNITY DEVELOPMENT DISTRICT
CITY OF DAVENPORT, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
ASSETS				
Cash	$ 44,284	$ -	$ -	$ 44,284
Investments	-	1,490,487	763,230	2,253,717
Assessment receivable	1,084	2,035	-	3,119
Total assets	$ 45,368	$ 1,492,522	$ 763,230	$ 2,301,120
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 15,100	$ -	$ -	$ 15,100
Total liabilities	15,100	-	-	15,100
Fund balances:				
Restricted for:				
Debt service	-	1,492,522	-	1,492,522
Capital projects	-	-	763,230	763,230
Unassigned	30,268	-		30,268
Total fund balances	30,268	1,492,522	763,230	2,286,020
Total liabilities and fund balances	$ 45,368	$ 1,492,522	$ 763,230	$ 2,301,120

See notes to the financial statements

EAST 547 COMMUNITY DEVELOPMENT DISTRICT
CITY OF DAVENPORT, FLORIDA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

Fund balance - governmental funds		$ 2,286,020
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.		
Cost of capital assets	15,279,586	
Accumulated depreciation	-	15,279,586
Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.		
Accrued interest payable	(189,374)	
Bonds payable	(8,686,413)	(8,875,787)
Net position of governmental activities		$ 8,689,819

See notes to the financial statements

EAST 547 COMMUNITY DEVELOPMENT DISTRICT
CITY OF DAVENPORT, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
REVENUES				
Assessments	$ 404,683	$ 3,437,480	$ -	$ 3,842,163
Developer contributions	50,000	-	-	50,000
Interest income	-	53,978	31,747	85,725
Miscellaneous	160	-	-	160
Total revenues	454,843	3,491,458	31,747	3,978,048
EXPENDITURES				
Current:				
General government	102,627	-	-	102,627
Maintenance and operations	247,583	-	-	247,583
Recreation	103,028	-	-	103,028
Debt service:				
Principal	-	2,440,000	-	2,440,000
Interest	-	588,147	-	588,147
Capital outlay	-	-	21,058	21,058
Total expenditures	453,238	3,028,147	21,058	3,502,443
Excess (deficiency) of revenues over (under) expenditures	1,605	463,311	10,689	475,605
OTHER FINANCING SOURCES (USES)				
Interfund transfers in (out)	-	(10,239)	10,239	-
Total other financing sources (uses)	-	(10,239)	10,239	-
Net change in fund balances	1,605	453,072	20,928	475,605
Fund balances - beginning	28,663	1,039,450	742,302	1,810,415
Fund balances - ending	$ 30,268	$ 1,492,522	$ 763,230	$ 2,286,020

See notes to the financial statements

EAST 547 COMMUNITY DEVELOPMENT DISTRICT
CITY OF DAVENPORT, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Net change in fund balances - total governmental funds	$	475,605
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is eliminated and capitalized as capital assets.		21,058
Premium and discount amortization on Bonds is shown on the government wide financial statements but not on the fund financial statements.		2,986
Repayment of long-term liabilities are reported as expenditures in the governmental fund statements but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		2,440,000
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.		58,308
Change in net position of governmental activities	$	2,997,957

See notes to the financial statements

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

East 547 Community Development District ("District") was established on April 6, 2020, by Ordinance No. 928 of the City of Davenport, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides, among other things, the power to manage basic services for community development, to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by landowners as such term is defined in Chapter 190, Florida Statutes. The Board of Supervisors of the District exercises the powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2025, all of the Board members are affiliated with Clayton Properties Group, Inc ("Developer").

The Board has the final responsibility for:
1. Allocating, levying and collecting assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements
The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. (Operating-type special assessments for maintenance and debt service are treated as charges for services.); and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefitted property within the District. Operation and Maintenance Assessments are based upon an adopted budget and levied annually. Debt Service Assessments are levied when Bonds are issued and certified for collection on an annual basis. The District may collect assessments directly or utilize the uniform method of collection (Section 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the Debt Service Assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest on debt.

Capital Projects Fund

This fund accounts for the financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital assets within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

<u>Assets, Liabilities and Net Position or Equity (Continued)</u>

<u>Restricted Assets</u>
These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

<u>Deposits and Investments</u>
The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
c) Interest bearing time deposits or savings accounts in qualified public depositories;
d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

<u>Prepaid Items</u>
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

<u>Capital Assets</u>
Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction.

<u>Unearned Revenue</u>
Governmental funds report unearned revenue in connection with resources that have been received but not yet earned.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)
Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements is categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and approve an Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
b) Public hearing is conducted to obtain public comments.
c) Prior to October 1, the budget was legally adopted by the District Board.
d) All budget changes must be approved by the District Board.
e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
f) Unused appropriations for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits
The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Chapter 280, Florida Statutes, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280, Florida Statutes. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

The District's investments were held as follows at September 30, 2025:

	Amortized cost	Credit Risk	Maturities
First American Treasury Obligation Fd Cl Y	$ 2,253,717	S&P AAAm	Weighted average maturity: 48 days
	$ 2,253,717		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1: Investments* whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2025, were as follows:

Fund	Transfer in	Transfer out
Debt service	$ -	$ 10,239
Capital projects	10,239	-
Total	$ 10,239	$ 10,239

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the debt service fund to the capital projects fund were made in accordance with the Bond Indentures.

NOTE 6 – CAPITAL ASSETS

Capital assets activity for the fiscal year ended September 30, 2025, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities				
Capital assets, not being depreciated				
Construction in progress	$ 15,258,528	$ 21,058	$ -	$ 15,279,586
Total capital assets, not being depreciated	15,258,528	21,058	-	15,279,586
Governmental activities capital assets, net	$ 15,258,528	$ 21,058	$ -	$ 15,279,586

The infrastructure intended to serve the District has been estimated at a total cost of approximately $15,000,000. The infrastructure will include roadways and other transportation improvements, stormwater management system, water and sewer systems, and recreational amenities. Certain costs will be funded by Bond proceeds while others will be funded by the Developer. Upon completion, offsite improvements and the sewer lift stations and utilities are to be conveyed to others for ownership and maintenance responsibilities.

NOTE 7 – LONG TERM LIABILITIES

Series 2021

On June 15, 2021, the District issued $5,875,000 of Special Assessment Bonds, Series 2021 (Assessment Area One Project) consisting of $635,000 Term Bonds due on May 1, 2026 with a fixed interest rate of 2.500%; $725,000 Term Bonds due on May 1, 2031 with a fixed interest rate of 3.000%; $1,850,000 Term Bonds due on May 1, 2041 with fixed interest rate of 3.300%; and $2,665,000 Term Bonds due on May 1, 2051 with a fixed interest rate of 4.00%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2022, through May 1, 2051.

The Series 2021 Bonds maturing after May 1, 2031, are subject to redemption at the option of the District prior to their maturity at any time on or after May 1, 2031. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District collected assessments from lot closings and prepaid $395,000 of the Series 2021 Bonds. See Note 12 - Subsequent Events for additional call amounts subsequent to the fiscal year end.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2025.

Series 2023

On October 12, 2023, the District issued $7,245,000 of Special Assessment Bonds, Series 2023 consisting of various Term Bonds with due dates from May 1, 2030, to May 1, 2054, and fixed interest rates ranging from 5.500% to 6.500%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2025, through May 1, 2054.

The Series 2023 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District collected assessments from lot closings and prepaid $1,885,000 of the Series 2023 Bonds. See Note 12 - Subsequent Events for call amounts subsequent to the fiscal year end.

NOTE 7 – LONG TERM LIABILITIES (Continued)

Series 2023 (Continued)

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. Upon satisfaction of certain conditions, a portion of the original reserve requirements will be transferred to the acquisition and construction trust account to pay for project costs in accordance with the bond indenture; this did not occur during the current fiscal year. The District was in compliance with the requirements at September 30, 2025.

Changes in long-term liability activity for the fiscal year ended September 30, 2025, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Bonds payable:					
Series 2021	$ 3,805,000	$ -	$ 475,000	$ 3,330,000	$ 80,000
Plus: original issue premium	97,307	-	3,604	93,703	-
Series 2023	7,245,000	-	1,965,000	5,280,000	70,000
Plus: original issue discount	(17,908)	-	(618)	(17,290)	-
Total	$ 11,129,399	$ -	$ 2,442,986	$ 8,686,413	$ 150,000

At September 30, 2025, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities Principal	Interest	Total
2026	$ 150,000	$ 454,498	$ 604,498
2027	155,000	448,648	603,648
2028	160,000	442,248	602,248
2029	170,000	435,573	605,573
2030	180,000	428,473	608,473
2031-2035	1,020,000	2,013,685	3,033,685
2036-2040	1,305,000	1,742,188	3,047,188
2041-2045	1,670,000	1,379,365	3,049,365
2046-2050	2,190,000	874,475	3,064,475
2051-2054	1,610,000	245,375	1,855,375
Total	$ 8,610,000	$ 8,464,528	$ 17,074,528

NOTE 8 – DEVELOPER TRANSACTIONS

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer. Additionally, pursuant to a funding agreement between the District and the Developer, Developer contributions to the general fund were $50,000.

NOTE 9 – CONCENTRATION

The District’s activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District’s operations.

NOTE 10 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE 11 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims over the past three years.

NOTE 12 – SUBSEQUENT EVENTS

Bond Payments

Subsequent to the end of the fiscal year, the District prepaid a total of $860,000 of the Series 2023 Bonds. The prepayments were considered extraordinary mandatory redemptions as outlined in the Bond Indenture.

EAST 547 COMMUNITY DEVELOPMENT DISTRICT
CITY OF DAVENPORT, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	$ 402,365	$ 404,683	$ 2,318
Developer contributions	106,417	50,000	(56,417)
Total revenues	508,782	454,843	(53,939)
EXPENDITURES			
Current:			
General government	123,751	102,627	21,124
Maintenance and operations	246,250	247,583	(1,333)
Recreation	138,781	103,028	35,753
Total expenditures	508,782	453,238	55,544
Excess (deficiency) of revenues over (under) expenditures	$ -	1,605	$ 1,605
Fund balance - beginning		28,663	
Fund balance - ending		$ 30,268	

See notes to required supplementary information

EAST 547 COMMUNITY DEVELOPMENT DISTRICT
CITY OF DAVENPORT, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed the budget is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

EAST 547 COMMUNITY DEVELOPMENT DISTRICT
CITY OF DAVENPORT, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
UNAUDITED

Element	Comments
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	3
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	29
Employee compensation	$3,600
Independent contractor compensation	$453,238
Construction projects to begin on or after October 1; ($65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - $850.00 S2021 Debt Service - $335.75, $1,343.42 S2023 Debt service - $2,369
Special assessments collected	$3,842,163
Outstanding Bonds: Series 2021 due May 1, 2051 Series 2023 due May 1, 2054	 $3,330,000 $5,280,000

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Supervisors
East 547 Community Development District
City of Davenport, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of East 547 Community Development District, City of Davenport, Polk County, Florida (the "District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated May 29, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

May 29, 2026

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Supervisors
East 547 Community Development District
City of Davenport, Florida

We have examined East 547 Community Development District's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of the District and is not intended to be and should not be used by anyone other than these specified parties.

May 29, 2026

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MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL FOR THE STATE OF FLORIDA

To the Board of Supervisors
East 547 Community Development District
City of Davenport, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of East 547 Community Development District, City of Davenport, Florida (the "District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated May 29, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards;* and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 29, 2026, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

I. Current year findings and recommendations.
II. Status of prior year findings and recommendations.
III. Compliance with the Provisions of the Auditor General of the State of Florida.

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of the District and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank the District and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

May 29, 2026

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

   There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2024.

2. Any recommendations to improve the local governmental entity's financial management.

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2025.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance.

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2025.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met any of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures, and no deteriorating financial conditions were noted. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) Florida Statues, in the Other Information section of the financial statements on page 24.

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May 29, 2026

To the Board of Supervisors
East 547 Community Development District
City of Davenport, Florida

We have audited the financial statements of East 547 Community Development District ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated May 29, 2026. Professional standards require that we advise you of the following matters relating to our audit.

We have also examined the District's compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025 which was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Our Responsibility in Relation to the Financial Statement Audit

Our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process.

However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Any findings regarding significant deficiencies or material weaknesses in internal control over financial reporting, material noncompliance, or other matters noted during our audit, **if any**, are communicated in separate reports included in the District's financial report—titled *Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards* and *Management Letter Pursuant to the Rules of the Auditor General of the State of Florida*.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

With respect to financial statement preparation, the following safeguards are in place:
- Management made all decisions and performed all management functions;
- A competent individual was assigned to oversee the services;
- Management evaluated the adequacy of the services performed;
- Management evaluated and accepted responsibility for the result of the service performed; and
- Management established and maintained internal controls, including monitoring ongoing activities.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management is responsible for selecting and applying appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 2 to the financial statements. There were no new accounting policies adopted and no changes in existing significant accounting policies or their application during the fiscal year, other than those described in Note 2, if any. No matters came to our attention that, under professional standards, we are required to inform you about concerning (1) the methods used to account for significant unusual transactions or (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments normally reflect management's knowledge and experience about past and current events and assumptions about future events.

Certain accounting estimates, if present, may be particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them could differ markedly from management's current judgments.

In connection with our audit, we considered the reasonableness of the accounting estimates used by management. The most sensitive accounting estimate(s) affecting the financial statements **included, as applicable**:

- Management's estimate of the useful lives of capital assets.
- Management's estimate of the liability for employee compensated absences.
- Management's estimate of the Net Other Post-Employment Benefits (OPEB) liability.
- Management's estimate of the Net Pension Liability.

If none of the above estimates or other sensitive estimates were applicable in the current year, this section should be read to indicate that no such significant accounting estimates were identified.

We evaluated the key factors and assumptions used by management to develop the estimate(s) and determined that they were reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements **included, as applicable**:

- Long-term liabilities related to bonds payable and debt service requirements.
- Litigation, claims, and assessments related to pending legal matters; and
- Pension and Other Post-Employment Benefit (OPEB) plan disclosures.

If no such disclosures were identified for the current year, this section should be read to indicate that we did not note any financial statement disclosures involving significant judgment or sensitivity.

Circumstances Affecting the Auditor's Report

Professional standards require us to communicate any circumstances that affect the form or content of our auditor's report. **If applicable**, such circumstances—such as a modification of opinion, an emphasis-of-matter or other-matter paragraph, or a reference to substantial doubt about the District's ability to continue as a going concern—are described in our auditor's report included in the District's financial report. If no such circumstances existed, this section should be read to indicate that our report was unmodified.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Corrected Misstatements

Professional standards require us to communicate all material misstatements identified and corrected during the audit. Management has corrected all misstatements that were identified as a result of our audit procedures. Any such audit adjustments, **if applicable**, are summarized in the accompanying schedule of journal entries. If none were identified, this section should be read to indicate that we did not note any misstatements that were material, individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Districts's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

Professional standards require that we obtain certain written representations from management as part of our audit. We have received such representations in a letter. A copy of this letter is available for your review upon request.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

As noted previously in this letter, any current-year findings identified during our audit are communicated in our separate reports titled *Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards* and *Management Letter Pursuant to the Rules of the Auditor General of the State of Florida.* If no findings were identified, this section should be read to indicate that we did not note any additional significant matters or findings requiring communication to those charged with governance.

This report is intended solely for the information and use of the Board of Supervisors and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

Grau & Associates

SECTION IX

ADDENDUM TO POOL MAINTENANCE SERVICES AGREEMENT
(Temporary Fuel Surcharge)

THIS ADDENDUM ("Addendum") is made effective this 1st day of June 2026 ("Effective Date"), by and between:

EAST 547 COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, whose mailing address is c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 ("District"); and

ROGER JAMES MCDONNELL D/B/A RESORT POOL SERVICES, whose mailing address is 14525 Johns Lake Road, Clermont, Florida 34711 ("Contractor" and, with the District, "Parties").

RECITALS

WHEREAS, the District and Contractor previously entered into that certain *Agreement Between the East 547 Community Development District and Roger James McDonnell D/B/A Resort Pool Services for Pool Maintenance Services*, dated as of February 28, 2023 ("Agreement"), incorporated herein by this reference; and

WHEREAS, the District and Contractor desire to modify the Agreement to account for additional compensation for a temporary fuel surcharge, as set forth in **Exhibit A**, attached hereto and incorporated herein by reference; and

WHEREAS, pursuant to Section 19 of the Agreement, the Agreement may be amended by an instrument in writing executed by both Parties; and

WHEREAS, the District and Contractor now desire to amend the Agreement as described herein.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the Parties, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. RECITALS. The recitals stated above are true and correct and by this reference are incorporated herein and form a material part of this Addendum.

2. TEMPORARY FUEL SURCHARGE.

A. Services, as that term is defined in the Agreement, rendered on or after the Effective Date of this Addendum shall be subject to a temporary fuel surcharge, as outlined in **Exhibit A** to this Addendum ("Surcharge"). The Surcharge will be in effect from the Effective Date through September 30, 2026.

B. The Surcharge must be shown as a separate line item on the invoices showing the compensation owed under the Agreement, plus the Surcharge, and a total amount for each month. Contractor shall provide a screenshot of the AAA Florida Average Gas Prices as of the first day of each month, which will be compared to the rates set forth in **Exhibit A** to evidence the Surcharge.

3. AFFIRMATION OF THE AGREEMENT. The Agreement is hereby affirmed and continues to constitute a valid and binding agreement between the Parties. Except as described in Section 2 of this Addendum, nothing herein shall modify the rights and obligations of the Parties under the Agreement. All remaining provisions, including, but not limited to, the engagement of services, fees, costs, indemnification, and sovereign immunity provisions, remain in full effect and are fully enforceable.

4. AUTHORIZATION. The execution of this Addendum has been duly authorized by the appropriate body or official of the District and Contractor, both the District and Contractor have complied with all requirements of law, and both the District and Contractor have full power and authority to comply with the terms and provisions of this Addendum.

5. EXECUTION IN COUNTERPARTS. This Addendum may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute one and the same instrument.

6. EFFECTIVE DATE. This Addendum shall have an effective date as of the date first written above.

IN WITNESS WHEREOF, the Parties execute this Addendum the day and year first written above.

EAST 547 COMMUNITY DEVELOPMENT DISTRICT

Signed by:
Milton Andrade
05F2744F40FE41E...
Chairperson, Board of Supervisors

ROGER JAMES MCDONNELL D/B/A RESORT POOL SERVICES,

DocuSigned by:
Simon McDonnell
C233DB72FD304B8...
By: Simon McDonnell
Its: Manager

Exhibit A: Fuel Surcharge Proposal

Exhibit A:
Fuel Charge

Monthly Fuel Surcharge Request

To whom it may concern

We appreciate your continued trust and support. We are writing to inform you of a temporary change to our billing structure due to the ongoing increase in fuel costs.

As you may be aware, gas prices have risen significantly and continue to impact transportation and operational expenses across our industry. In order to continue providing the reliable service and quality you expect, we will be implementing a temporary fuel surcharge of $50 per month, effective June 1st 2026.

This surcharge will remain in place only until gas prices have remained under $3.95 at which time the fee will be removed.

We understand that any increase in costs can be difficult, and this decision was not made lightly. Our goal is to remain transparent while continuing to serve you without compromising the quality and dependability of our services.

We sincerely appreciate your understanding and continued business. If you have any questions, please feel free to contact us directly.

Thank you again for your support.

Simon McDonnell

VP of Operations

Resort Pool Services

321-689-6210

SECTION X

SECTION A

East 547 Community Development District
Performance Measures/Standards &
Annual Reporting Form

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least two regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.
Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.
Standard: A minimum of two board meetings were held during the Fiscal Year.
Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.
Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.
Standard: 100% of meetings were advertised in accordance with Florida Statutes, on at least two mediums (i.e., newspaper, CDD website, electronic communications).
Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.
Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.
Standard: 100% of monthly website checks were completed by District Management.
Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.
Standard: 100% of site visits were successfully completed as described within district management services agreement
Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.
Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.
Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.
Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.
Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.
Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.
Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.
Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.
Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.
Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.
Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.
Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____________________________ Date:________________
Print Name:__________________________________
East 547 Community Development District

District Manager:_____________________________ Date:________________
Print Name:__________________________________
East 547 Community Development District

SECTION B

East 547 Community Development District
Performance Measures/Standards &
Annual Reporting Form

October 1, 2025 – September 30, 2026

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Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.
Achieved: Yes ☐ No ☐

Chair/Vice Chair:____________________________ Date:________________
Print Name:_________________________________
East 547 Community Development District

District Manager:____________________________ Date:________________
Print Name:_________________________________
East 547 Community Development District

SECTION XI

SECTION C

July 9, 2026

E547 CDD

Field Management Report

Completed Items

- The monument beam has been replaced.
- Dead Fox Tail Palms have been removed from inside and around the amenity/pool area.
- Pool deck shower head has been replaced.
- Broken pool tile has been replaced.
- Men's and woman's restroom soap dispensers have been replaced.
- The missing barrel bolt on the playground equipment has been replaced.
- Knocked out vinyl fencing sections reinstalled.
- Woman's restroom door handle replaced.
- Trash was removed from around the amenity and playground area.

Contracted Services

- All contracted service vendors continue to provide satisfactory service and maintain compliance with their contract requirements.

In Progress

- Replace baby changing station in men's restroom
- Fill in plantings on the pool deck.
- Repair stone siding at the amenity that was knocked off.
- Touch up paint areas of pealing paint along the amenity ceiling.

SECTION D

SECTION 1

East 547
Community Development District

Summary of Checks

March 01, 2026 to April 30, 2026

Bank	Date	Check No.'s	Amount
General Fund			
	3/11/26	584-587	23873.76
	3/20/26	588-590	$ 18,243.19
	4/7/26	591-596	$ 12,972.04
	4/17/26	597-600	$ 8,920.32
		Total	**$ 64,009.31**

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
3/11/26	00039	2/26/26	115797	202602	330-57200-48000		*	150.00		
			SERVICE CALL							
		3/03/26	27118	202603	330-57200-48000		*	1,799.76		
			ACCESS CONTROL/LABOR							
						CURRENT DEMANDS ELECTRICAL			1,949.76	000584
3/11/26	00047	2/10/26	6946538	202602	330-57200-48100		*	44.00		
			PEST CONTROL FEB26							
						MASSEY SERVICES INC.			44.00	000585
3/11/26	00041	2/01/26	30619	202602	330-57200-48500		*	1,650.00		
			POOL SERVICES FEB26							
		3/01/26	30992	202603	330-57200-48500		*	1,650.00		
			POOL MAINTENANCE MAR26							
						RESORT POOL SERVICES			3,300.00	000586
3/11/26	00035	2/02/26	217063	202602	320-53800-46200		*	9,290.00		
			LANDSCAPE MAINT. FEB26							
		3/02/26	218068	202603	320-53800-46200		*	9,290.00		
			LAWN MAINTENANCE MAR26							
						WEBER ENVIRONMENTAL SERVICES, INC.			18,580.00	000587
3/20/26	00037	3/19/26	032026-S	202603	300-20700-10000		*	4,422.39		
			TXFER TAX RCPTS S2021							
						EAST 547 CDD/US BANK			4,422.39	000588
3/20/26	00037	3/19/26	032026-S	202603	300-20700-10000		*	7,330.29		
			TXFER TAX RCPTS S23							
						EAST 547 CDD/US BANK			7,330.29	000589
3/20/26	00001	3/01/26	171	202603	320-53800-34000		*	1,351.92		
			FIELD MANAGEMENT MAR26							
		3/01/26	172	202603	310-51300-34000		*	3,444.00		
			MANAGEMENT FEES MAR26							
		3/01/26	172	202603	310-51300-35200		*	108.17		
			WEBSITE ADMIN MAR26							
		3/01/26	172	202603	310-51300-35100		*	162.25		
			INFO TECHNOLOGY MAR26							
		3/01/26	172	202603	310-51300-31300		*	540.75		
			DISSEMINATION AGENT MAR26							
		3/01/26	172	202603	330-57200-48300		*	833.33		
			AMENITY ACCESS MAR26							
		3/01/26	172	202603	310-51300-51000		*	.36		
			OFFICE SUPPLIES							
		3/01/26	172	202603	310-51300-42000		*	49.73		
			POSTAGE							
						GOVERNMENTAL MANAGEMENT SERVICES CF			6,490.51	000590

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/07/26	00044	2/24/26	17278	202602	330-57200-48201		*	1,020.00		
			JANITORIAL SERVICES FEB26							
		3/24/26	17532	202603	330-57200-48201		*	1,020.00		
			JANITORIAL SERVICES MAR26							
						CSS CLEAN STAR SERVICES			2,040.00	000591
4/07/26	00057	2/28/26	6	202602	330-57200-48000		*	324.84		
			PLAYGROUND RULES							
		2/28/26	7	202602	320-53800-47800		*	550.00		
			PUT FENCE PANELS UP							
						GOVERNMENTAL MANAGEMENT SERVICES-TA			874.84	000592
4/07/26	00040	3/18/26	14440	202602	310-51300-31500		*	276.00		
			GENERAL COUNSEL FEB26							
						KILINSKI VAN WYK, PLLC			276.00	000593
4/07/26	00047	3/10/26	69794055	202603	330-57200-48100		*	44.00		
			PEST CONTROL MAR26							
						MASSEY SERVICES INC.			44.00	000594
4/07/26	00056	3/16/26	101243	202603	330-57200-34500		*	447.20		
			SECURITY SERVICES							
						NATION SECURITY SERVICES LLC			447.20	000595
4/07/26	00035	4/01/26	218656	202604	320-53800-46200		*	9,290.00		
			LANDSCAPE MAINTENCE APR26							
						WEBER ENVIRONMENTAL SERVICES, INC.			9,290.00	000596
4/17/26	00024	4/10/26	22485616	202603	310-51300-31100		*	612.50		
			ENGINEERING SERVICE MAR26							
						DEWBERRY ENGINEERS INC			612.50	000597
4/17/26	00001	4/01/26	173	202604	320-53800-34000		*	1,351.92		
			FIELD MANANGEMENT APR26							
		4/01/26	174	202604	310-51300-34000		*	3,444.00		
			MANAGEMENT FEES APR26							
		4/01/26	174	202604	310-51300-35200		*	108.17		
			WEBSITE ADMIN APR26							
		4/01/26	174	202604	310-51300-35100		*	162.25		
			INFO TECHNOLOGY APR26							
		4/01/26	174	202604	310-51300-31300		*	540.75		
			DISSEMINATION AGENT APR26							
		4/01/26	174	202604	330-57200-48300		*	833.33		
			AMENITY ACCESS APR26							
		4/01/26	174	202604	310-51300-51000		*	2.92		
			OFFICE SUPPLIES							

*** CHECK DATES 03/01/2026 - 04/30/2026 *** EAST 547-GENERAL FUND
BANK A GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		4/01/26	174 POSTAGE	202604	310-51300-42000		*	10.40		
		4/01/26	174 COPIES	202604	310-51300-42500		*	4.50		
						GOVERNMENTAL MANAGEMENT SERVICES CF			6,458.24	000598
4/17/26	00056	3/16/26	101243-A INV101243 REMAINDER	202603	330-57200-34500		*	16.00		
		3/23/26	101336 SECURITY SERVICES MAR26	202603	330-57200-34500		*	1,621.20		
						NATION SECURITY SERVICES LLC			1,637.20	000599
4/17/26	00035	3/31/26	219285 IRRIGATION INSPECTIONS	202603	320-53800-47300		*	212.38		
						WEBER ENVIRONMENTAL SERVICES, INC.			212.38	000600

TOTAL FOR BANK A 64,009.31

TOTAL FOR REGISTER 64,009.31

SECTION 2

East 547

Community Development District

Unaudited Financial Reporting

May 31, 2026

Table of Contents

East 547

Community Development District

Combined Balance Sheet

May 31, 2026

	General Fund		Debt Service Fund		Capital Projects Fund		Totals Governmental Funds
Assets:							
Cash	$	353,229	$	-	$	-	$	353,229
Due from General Fund	$	-	$	1,136	$	-	$	1,136
Series 2021								
Reserve	$	-	$	101,500	$	-	$	101,500
Revenue	$	-	$	114,042	$	-	$	114,042
Prepayment	$	-	$	3	$	-	$	3
Construction	$	-	$	-	$	151	$	151
Series 2023								
Reserve	$	-	$	129,762	$	-	$	129,762
Revenue	$	-	$	248,952	$	-	$	248,952
Prepayment	$	-	$	101,808	$	-	$	101,808
Construction	$	-	$	-	$	2,642	$	2,642
Total Assets	**$**	**353,229**	**$**	**697,203**	**$**	**2,793**	**$**	**1,053,224**
Liabilities:								
Accounts Payable	$	15,841	$	-	$	-	$	15,841
Due to Debt Service	$	1,136	$	-	$	-	$	1,136
Total Liabilities	**$**	**16,977**	**$**	**-**	**$**	**-**	**$**	**16,977**
Fund Balances:								
Restricted for:								
Debt Service 2021	$	-	$	216,536	$	-	$	216,536
Capital Projects 2021	$	-	$	-	$	151	$	151
Assigned for:								
Debt Service 2023	$	-	$	480,667	$	-	$	480,667
Capital Projects 2023	$	-	$	-	$	2,642	$	2,642
Unassigned	$	336,252	$	-	$	-	$	336,252
Total Fund Balances	**$**	**336,252**	**$**	**697,203**	**$**	**2,793**	**$**	**1,036,248**
Total Liabilities & Fund Balance	$	353,229	$	697,203	$	2,793	$	1,053,224

East 547
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				
Assessments - Tax Roll	$ 500,346	$ 500,346	$ 499,529	$ (817)
Developer Contributions	$ 14,786	$ 14,786	$ 75,000	$ 60,214
Interest Income	$ -	$ -	$ 2,757	$ 2,757
Misc Income	$ -	$ -	$ 27,500	$ 27,500
Total Revenues	**$ 515,133**	**$ 515,133**	**$ 604,786**	**$ 89,653**
Expenditures:				
General & Administrative:				
Supervisor Fees	$ 10,000	$ 6,667	$ 2,400	$ 4,267
FICA Expense	$ 765	$ 510	$ 184	$ 326
Engineering Fees	$ 10,000	$ 6,667	$ 2,018	$ 4,649
Assessment Administration	$ 5,408	$ 5,408	$ 5,408	$ (1)
Arbitrage Fees	$ 900	$ -	$ -	$ -
Dissemination Fees	$ 6,489	$ 4,326	$ 4,926	$ (600)
Reamortization Schedules	$ 1,000	$ 1,000	$ 1,000	$ -
Disclosure Software	$ 2,000	$ 2,000	$ 2,000	$ -
Attorney Fees	$ 10,000	$ 6,667	$ 7,020	$ (354)
Annual Audit	$ 6,000	$ 6,000	$ 6,100	$ (100)
Management Fees	$ 41,328	$ 27,552	$ 27,552	$ -
Information Technology	$ 1,947	$ 1,298	$ 1,298	$ (0)
Website Maintenance	$ 1,298	$ 865	$ 865	$ (0)
Trustee Fees	$ 8,869	$ 4,256	$ 4,256	$ -
Postage	$ 1,300	$ 867	$ 634	$ 233
Insurance	$ 7,085	$ 7,085	$ 6,530	$ 555
Printing & Binding	$ 500	$ 333	$ 10	$ 323
Legal Advertising	$ 2,500	$ 1,667	$ 1,605	$ 61
Contingency	$ 2,500	$ 1,666	$ 290	$ 1,377
Office Supplies	$ 250	$ 167	$ 17	$ 150
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Total General & Administrative:	**$ 120,312**	**$ 85,174**	**$ 74,288**	**$ 10,887**

East 547
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
Operations & Maintenance				
Field				
Property Insurance	$ 13,310	$ 13,310	$ 11,255	$ 2,055
Field Management	$ 16,223	$ 10,815	$ 10,815	$ (0)
Landscape Maintenance	$ 120,816	$ 80,544	$ 75,631	$ 4,913
Landscape Replacement	$ 15,000	$ 10,000	$ -	$ 10,000
Streetlights	$ 36,000	$ 24,000	$ 30,949	$ (6,949)
Electric	$ 25,000	$ 16,667	$ 275	$ 16,392
Water & Sewer	$ 14,500	$ 9,667	$ 6,220	$ 3,447
Sidewalk & Asphalt Maintenance	$ 2,500	$ 1,667	$ -	$ 1,667
Irrigation Repairs	$ 6,684	$ 4,456	$ 886	$ 3,570
General Repairs & Maintenance	$ 10,000	$ 10,000	$ 22,748	$ (12,748)
Contingency	$ 7,500	$ 5,000	$ -	$ 5,000
Subtotal Field	**$ 267,533**	**$ 186,125**	**$ 158,778**	**$ 27,347**
Amenity				
Amenity - Electric	$ 24,700	$ 16,467	$ 7,255	$ 9,211
Amenity - Water	$ 10,000	$ 10,000	$ 10,201	$ (201)
Internet	$ 1,500	$ 1,000	$ 976	$ 24
Pest Control	$ 600	$ 400	$ 352	$ 48
Janitorial Services	$ 11,180	$ 7,453	$ 8,256	$ (803)
Security Services	$ 20,000	$ 13,333	$ 7,350	$ 5,984
Pool Maintenance	$ 24,308	$ 16,205	$ 13,200	$ 3,005
Amenity Management	$ 10,000	$ 6,667	$ 6,667	$ 0
Amenity Repairs & Maintenance	$ 10,000	$ 6,667	$ 3,865	$ 2,802
Holiday Decorations	$ 7,500	$ 7,500	$ 7,329	$ 171
Contingency	$ 7,500	$ 5,000	$ 285	$ 4,715
Subtotal Amenity	**$ 127,288**	**$ 90,692**	**$ 65,736**	**$ 24,956**
Total Operations & Maintenance	**$ 394,821**	**$ 276,817**	**$ 224,514**	**$ 52,303**
Total Expenditures	**$ 515,133**	**$ 361,991**	**$ 298,802**	**$ 63,190**
Excess Revenues (Expenditures)	$ -		$ 305,985	
Fund Balance - Beginning	$ -		$ 30,268	
Fund Balance - Ending	$ -		$ 336,252	

East 547

Community Development District

Debt Service Fund - Series 2021

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:				
Assessments - Tax Roll	$ 205,198	$ 205,198	$ 203,927	$ (1,271)
Interest	$ 10,000	$ 6,667	$ 6,103	$ (563)
Total Revenues	**$ 215,198**	**$ 211,865**	**$ 210,030**	**$ (1,835)**
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	$ 80,000	$ 80,000	$ -
Interest Expense - 05/01	$ 59,743	$ 59,743	$ 59,668	$ 75
Total Expenditures	**$ 199,485**	**$ 199,485**	**$ 204,448**	**$ (4,963)**
Excess Revenues (Expenditures)	$ 15,713		$ 5,583	
Fund Balance - Beginning	$ 122,666		$ 210,953	
Fund Balance - Ending	$ 138,380		$ 216,536	

East 547

Community Development District

Debt Service Fund - Series 2023

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:				
Assessments	$ 442,651	$ 442,651	$ 338,018	$ (104,634)
Assessments - Prepayment	$ -	$ -	$ 1,073,290	$ 1,073,290
Interest	$ 10,000	$ 10,000	$ 23,626	$ 13,626
Total Revenues	**$ 452,651**	**$ 452,651**	**$ 1,434,933**	**$ 982,282**
Expenditures:				
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)
Special Call - 05/01	$ -	$ -	$ 345,000	$ (345,000)
Principal Expense - 05/01	$ 75,000	$ 75,000	$ 50,000	$ 25,000
Interest Expense - 05/01	$ 185,575	$ 185,575	$ 118,656	$ 66,919
Total Expenditures	**$ 446,150**	**$ 446,150**	**$ 2,231,947**	**$ (1,785,797)**
Other Financing Sources:				
Transfer In/(Out)	$ -	$ -	$ (3,888)	$ 3,888
Total Other Financing Sources (Uses)	$ -	$ -	$ (3,888)	$ 3,888
Excess Revenues (Expenditures)	$ 6,501		$ (800,902)	
Fund Balance - Beginning	$ 631,459		$ 1,281,569	
Fund Balance - Ending	$ 637,961		$ 480,667	

East 547

Community Development District

Capital Projects Fund - Series 2021

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	$ -	$ -	$ 151	$ 151
Total Revenues	**$ -**	**$ -**	**$ 151**	**$ 151**
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)	$ -		$ 149	
Fund Balance - Beginning	$ -		$ 2	
Fund Balance - Ending	$ -		$ 151	

East 547

Community Development District

Capital Projects Fund - Series 2023

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	$ -	$ -	$ 6,494	$ 6,494
Total Revenues	**$ -**	**$ -**	**$ 6,494**	**$ 6,494**
Expenditures:				
Capital Outlay	$ -	$ -	$ 9,955	$ (9,955)
Total Expenditures	**$ -**	**$ -**	**$ 9,955**	**$ (9,955)**
Other Financing Sources:				
Transfer In/(Out)	$ -	$ -	$ (757,127)	$ (757,127)
Total Other Financing Sources (Uses)	$ -	$ -	**$ (757,127)**	**$ (757,127)**
Excess Revenues (Expenditures)	$ -		$ (760,587)	
Fund Balance - Beginning	$ -		$ 763,229	
Fund Balance - Ending	$ -		$ 2,642	

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	$ 867	$ 180	$ -	$ -	$ -	$ -	$ -	$ 499,529
Developer Contributions	$ 25,000	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 75,000
Interest Income	$ -	$ -	$ 1	$ 549	$ 727	$ 777	$ 702	$ -	$ -	$ -	$ -	$ -	$ 2,757
Misc Income	$ -	$ -	$ -	$ -	$ -	$ 27,500	$ -	$ -	$ -	$ -	$ -	$ -	$ 27,500
Total Revenues	**$ 25,000**	**$ 85,098**	**$ 452,553**	**$ 4,972**	**$ 7,137**	**$ 29,144**	**$ 882**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 604,786**
Expenditures:													
General & Administrative:													
Supervisor Fees	$ -	$ -	$ 800	$ -	$ -	$ 800	$ 800	$ -	$ -	$ -	$ -	$ -	$ 2,400
FICA Expense	$ -	$ -	$ 61	$ -	$ -	$ 61	$ 61	$ -	$ -	$ -	$ -	$ -	$ 184
Engineering	$ -	$ 1,005	$ 213	$ -	$ -	$ 613	$ 188	$ -	$ -	$ -	$ -	$ -	$ 2,018
Assessment Administration	$ 5,408	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,408
Arbitrage Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Dissemination Fees	$ 541	$ 541	$ 541	$ 1,141	$ 541	$ 541	$ 541	$ 541	$ -	$ -	$ -	$ -	$ 4,926
Reamortization Schedule	$ 500	$ -	$ -	$ -	$ -	$ -	$ 500	$ -	$ -	$ -	$ -	$ -	$ 1,000
Disclosure Software	$ 2,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,000
Attorney Fees	$ 588	$ 239	$ 1,552	$ 528	$ 276	$ 1,774	$ 1,626	$ 438	$ -	$ -	$ -	$ -	$ 7,020
Annual Audit	$ -	$ -	$ -	$ -	$ 2,000	$ -	$ 4,100	$ -	$ -	$ -	$ -	$ -	$ 6,100
Management Fees	$ 3,444	$ 3,444	$ 3,444	$ 3,444	$ 3,444	$ 3,444	$ 3,444	$ 3,444	$ -	$ -	$ -	$ -	$ 27,552
Information Technology	$ 162	$ 162	$ 162	$ 162	$ 162	$ 162	$ 162	$ 162	$ -	$ -	$ -	$ -	$ 1,298
Website Maintenance	$ 108	$ 108	$ 108	$ 108	$ 108	$ 108	$ 108	$ 108	$ -	$ -	$ -	$ -	$ 865
Trustee Fees	$ 4,256	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,256
Postage	$ 130	$ 100	$ 21	$ 233	$ 61	$ 50	$ 10	$ 28	$ -	$ -	$ -	$ -	$ 634
Insurance	$ 6,530	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,530
Printing & Binding	$ -	$ -	$ -	$ -	$ -	$ -	$ 5	$ 6	$ -	$ -	$ -	$ -	$ 10
Legal Advertising	$ -	$ 1,026	$ -	$ -	$ -	$ -	$ 321	$ 259	$ -	$ -	$ -	$ -	$ 1,605
Contingency	$ 11	$ 48	$ 45	$ 61	$ 41	$ 41	$ 43	$ -	$ -	$ -	$ -	$ -	$ 290
Office Supplies	$ 3	$ 0	$ 0	$ 3	$ 3	$ 0	$ 3	$ 3	$ -	$ -	$ -	$ -	$ 17
Dues, Licenses & Subscriptions	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Total General & Administrative:	**$ 23,856**	**$ 6,673**	**$ 6,947**	**$ 5,680**	**$ 6,637**	**$ 7,594**	**$ 11,912**	**$ 4,989**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 74,288**

East 547

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Operations & Maintenance													
Field Expenses													
Property Insurance	$ 11,255	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,255
Field Management	$ 1,352	$ 1,352	$ 1,352	$ 1,352	$ 1,352	$ 1,352	$ 1,352	$ 1,352	$ -	$ -	$ -	$ -	$ 10,815
Landscape Maintenance	$ 9,727	$ 9,727	$ 9,727	$ 9,290	$ 9,290	$ 9,290	$ 9,290	$ 9,290	$ -	$ -	$ -	$ -	$ 75,631
Landscape Replacement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lake Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Streetlights	$ 3,748	$ 3,698	$ 6,312	$ 3,561	$ 3,409	$ 3,434	$ 3,416	$ 3,369	$ -	$ -	$ -	$ -	$ 30,949
Electric	$ 36	$ 41	$ 36	$ 33	$ 33	$ 33	$ 33	$ 33	$ -	$ -	$ -	$ -	$ 275
Water & Sewer	$ 1,867	$ 1,059	$ 1,125	$ 134	$ 1,098	$ -	$ 936	$ -	$ -	$ -	$ -	$ -	$ 6,220
Sidewalk & Asphalt Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
Irrigation Repairs	$ 107	$ -	$ 106	$ -	$ 231	$ 212	$ -	$ 230	$ -	$ -	$ -	$ -	$ 886
General Repairs & Maintenance	$ 1,265	$ -	$ 5,242	$ 1,181	$ 550	$ 509	$ -	$ 14,000	$ -	$ -	$ -	$ -	$ 22,748
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal Field Expenses	**$ 29,357**	**$ 15,877**	**$ 23,900**	**$ 15,551**	**$ 15,963**	**$ 14,830**	**$ 15,027**	**$ 28,274**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 158,778**
Amenity Expenses													
Amenity - Electric	$ 1,133	$ 1,112	$ 789	$ 912	$ 761	$ 940	$ 830	$ 779	$ -	$ -	$ -	$ -	$ 7,255
Amenity - Water	$ 1,395	$ 1,106	$ 1,417	$ 1,275	$ 1,099	$ 1,460	$ 1,246	$ 1,202	$ -	$ -	$ -	$ -	$ 10,201
Internet	$ 109	$ 109	$ 109	$ 109	$ 109	$ 219	$ 105	$ 105	$ -	$ -	$ -	$ -	$ 976
Pest Control	$ 44	$ 44	$ 44	$ 44	$ 44	$ 44	$ 44	$ 44	$ -	$ -	$ -	$ -	$ 352
Janitorial Services	$ 850	$ 1,246	$ 850	$ 1,000	$ 1,020	$ 1,020	$ 1,050	$ 1,220	$ -	$ -	$ -	$ -	$ 8,256
Security Services	$ 224	$ -	$ 1,061	$ -	$ -	$ 2,084	$ 391	$ 3,590	$ -	$ -	$ -	$ -	$ 7,350
Pool Maintenance	$ 1,650	$ 1,650	$ 1,650	$ 1,650	$ 1,650	$ 1,650	$ 1,650	$ 1,650	$ -	$ -	$ -	$ -	$ 13,200
Amenity Management	$ 833	$ 833	$ 833	$ 833	$ 833	$ 833	$ 833	$ 833	$ -	$ -	$ -	$ -	$ 6,667
Amenity Repairs & Maintenance	$ -	$ -	$ 130	$ 495	$ 475	$ 2,540	$ 225	$ -	$ -	$ -	$ -	$ -	$ 3,865
Holiday Decorations	$ -	$ -	$ -	$ 7,329	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,329
Contingency	$ -	$ 5	$ -	$ -	$ -	$ -	$ -	$ 280	$ -	$ -	$ -	$ -	$ 285
Subtotal Amenity Expenses	**$ 6,239**	**$ 6,106**	**$ 6,884**	**$ 13,648**	**$ 5,991**	**$ 10,791**	**$ 6,374**	**$ 9,703**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 65,736**
Total Expenditures	**$ 59,451**	**$ 28,655**	**$ 37,731**	**$ 34,880**	**$ 28,591**	**$ 33,215**	**$ 33,312**	**$ 42,966**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 298,802**
Excess Revenues (Expenditures)	$ (34,451)	$ 56,443	$ 414,822	$ (29,907)	$ (21,454)	$ (4,071)	$ (32,430)	$ (42,966)	$ -	$ -	$ -	$ -	$ 305,985
Net Change in Fund Balance	**$ (34,451)**	**$ 56,443**	**$ 414,822**	**$ (29,907)**	**$ (21,454)**	**$ (4,071)**	**$ (32,430)**	**$ (42,966)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 305,985**

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)
LESS: Principal Payment - 05/01/26		($80,000)
CURRENT BONDS OUTSTANDING		**$3,290,000**

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	$129,762	
Reserve Fund Balance	$129,762	
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)
LESS: Special Call - 05/01/26		($345,000)
LESS: Principal Payment - 05/01/26		($50,000)
CURRENT BONDS OUTSTANDING		**$2,375,000**

EAST 547

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts

Fiscal Year 2026

ON ROLL ASSESSMENTS

	General Fund	2021 Debt Service	2025 Debt Service	Total
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	2025 Debt Service	Total
11/10/25	10/20/25-10/21/25	$ 159.09	$ (8.36)	$ (3.01)	$ -	$ -	$ 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)	$ -	$ -	$ 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)	$ -	$ -	$ 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)	$ -	$ -	$ 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)	$ -	$ -	$ 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)	$ -	$ -	$ 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)	$ -	$ -	$ 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)	$ -	$ -	$ 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)	$ -	$ -	$ 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)	$ -	$ -	$ 140,212.68	$ 67,251.16	$ 27,454.51	$ 45,507.01	$ 140,212.68
12/12/25	Invoice#4652314	$ -	$ -	$ -	$ -	$ (5,380.08)	$ (5,380.08)	$ (2,580.49)	$ (1,053.45)	$ (1,746.14)	$ (5,380.08)
12/12/25	Invoice#4652313	$ -	$ -	$ -	$ -	$ (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)	$ -	$ -	$ 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)	$ -	$ -	$ 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)	$ -	$ -	$ 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)	$ -	$ -	$ 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)	$ -	$ -	$ 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)	$ -	$ -	$ 3,320.74	$ 1,592.75	$ 650.22	$ 1,077.77	$ 3,320.74
01/29/26	10/01/25-12/31/25	$ -	$ -	$ -	$ 982.04	$ -	$ 982.04	$ 471.02	$ 192.29	$ 318.73	$ 982.04
01/29/26	10/01/25-12/31/25	$ -	$ -	$ -	$ 899.82	$ -	$ 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)	$ -	$ -	$ 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)	$ -	$ -	$ 6,257.91	$ 3,001.52	$ 1,225.34	$ 2,031.05	$ 6,257.91
03/13/26	02/01/26-02/28/26	$ 798.38	$ -	$ (15.97)	$ -	$ -	$ 782.41	$ 375.27	$ 153.20	$ 253.94	$ 782.41
03/13/26	02/01/26-02/28/26	$ 1,046.42	$ -	$ (20.93)	$ -	$ -	$ 1,025.49	$ 491.86	$ 200.80	$ 332.83	$ 1,025.49
04/17/26	03/01/26-03/31/26	$ 88.33	$ -	$ (1.77)	$ -	$ -	$ 86.56	$ 41.52	$ 16.95	$ 28.09	$ 86.56
04/17/26	03/01/26-03/31/26	$ 278.09	$ -	$ (5.56)	$ -	$ -	$ 272.53	$ 130.72	$ 53.36	$ 88.45	$ 272.53
04/30/26	02/01/26-03/31/26	$ -	$ -	$ -	$ 1.05	$ -	$ 1.05	$ 0.50	$ 0.21	$ 0.34	$ 1.05
04/30/26	02/01/26-03/31/26	$ -	$ -	$ -	$ 0.66	$ -	$ 0.66	$ 0.32	$ 0.13	$ 0.21	$ 0.66
04/30/26	01/01/26-01/31/26	$ -	$ -	$ -	$ 7.20	$ -	$ 7.20	$ 3.45	$ 1.41	$ 2.34	$ 7.20
04/30/26	01/01/26-01/31/26	$ -	$ -	$ -	$ 6.34	$ -	$ 6.34	$ 3.04	$ 1.24	$ 2.06	$ 6.34
	TOTAL	**$ 1,116,426.60**	**$ (44,188.55)**	**$ (21,444.77)**	**$ 1,897.11**	**$ (11,216.99)**	**$ 1,041,473.40**	**$ 499,528.94**	**$ 203,926.95**	**$ 338,017.51**	**$ 1,041,473.40**

100%	**Net Percent Collected**
$ 1,706.31	**Balance Remaining to Collect**

SECTION 3

Melony Bell
SUPERVISOR OF ELECTIONS
Polk County, Florida

April 15, 2026

Samantha Ham – Recording Secretary
East 547 CDD
219 E. Livingston St.
Orlando, FL 32801

RE: **<u>East 547 Community Development District Registered Voters</u>**

Dear Ms. Ham,

In response to your request, there are currently **481** voters within the East 547 Community Development District as of **April 15, 2026**.

Please do not hesitate to contact us if we can be of further assistance.

Sincerely,

Melony M. Bell

Melony M. Bell
Supervisor of Elections
Polk County, Florida