

*Elevation Pointe
Community Development District*

Agenda

August 22, 2025

AGENDA

Elevation Pointe

Community Development District

219 East Livingston Street, Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

August 18, 2025

**Board of Supervisors
Elevation Pointe
Community Development District**

Dear Board Members:

The regular meeting of the Board of Supervisors of **Elevation Pointe Community Development District** will be held **Friday, August 22, 2025 at 9:30 AM at the Offices of GMS-NF, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida 32092**. Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of April 25, 2025 Board of Supervisors Meeting
4. Consideration of Resolution 2025-05 Ratifying Actions in Resetting the Public Hearing
5. Public Hearing
 - A. Consideration of Resolution 2025-06 Adopting the Fiscal Year 2026 Budget and Relating to the Annual Appropriations
 - B. Consideration of Resolution 2025-07 Imposing Special Assessments and Certifying an Assessment Roll
 - C. Consideration of Fiscal Year 2026 Developer Funding Agreement
6. Consideration of Auditing Services Agreement with Grau & Associates for Fiscal Year 2025
7. Review and Acceptance of Fiscal Year 2024 Audit Report
8. District Goals and Objectives
 - A. Adoption of Fiscal Year 2026 Goals and Objectives
 - B. Presentation of Fiscal Year 2025 Goals and Objectives and Authorizing Chair to Execute
9. Ratification of Series 2022 Requisitions #145-151
10. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Balance Sheet and Income Statement
 - ii. Consideration of Funding Request #54
 - iii. Presentation of Number of Registered Voters – 0
 - iv. Approval of Fiscal Year 2026 Meeting Schedule
11. Other Business

12. Supervisors Requests
13. Next Meeting Date – September 26, 2025
14. Adjournment

The balance of the agenda will be discussed at the meeting. In the meantime, if you should have any questions, please do not hesitate to contact me.

Sincerely,

Jeremy LeBrun

Jeremy LeBrun
District Manager

CC: District Counsel
District Engineer
Darrin Mossing, GMS

Enclosures

MINUTES

**MINUTES OF MEETING
ELEVATION POINTE
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Elevation Pointe Community Development District was held Friday, **April 25, 2025** at 9:30 a.m. at the Offices of GMS-NF, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida.

Present and constituting a quorum:

Owais Khanani
Maria Rust
Maria Sanchez (MJ)

Chairman
Vice Chairperson
Appointed as Assistant Secretary

Also present were:

Jeremy LeBrun
Jonathan Johnson *by phone*

District Manager, GMS
District Counsel, Kutak Rock

FIRST ORDER OF BUSINESS

Roll Call

Mr. LeBrun called the meeting to order and called the roll. Three Supervisors were present constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. LeBrun noted that only Board members and staff were present at the meeting.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Administration of Oaths of Office to Newly Elected Supervisors

Mr. LeBrun stated Ms. Sanchez was sworn in prior to the meeting.

B. Consideration of Resolution 2025-01 Canvassing and Certifying the Results of the Landowners' Election

Mr. LeBrun stated this resolution will certify the results of the landowner's election that was held in November 2024.

On MOTION by Mr. Owais Khanani, seconded by Ms. Rust, with all in favor, Resolution 2025-01, Canvassing and Certifying the Results of the Landowner's Election, was approved.

C. Election of Officers

Mr. LeBrun stated currently Owais Khanani is Chair and Maria Rust is Vice Chair.

D. Consideration of Resolution 2025-02 Electing Officers

Mr. LeBrun stated this resolution allows the Board to make changes to the slate of officers and add Ms. Sanchez as an officer. Mr. Owais Khanani made a motion to keep the officers the same.

On MOTION by Mr. Owais Khanani, seconded by Ms. Rust, with all in favor, Resolution 2025-02 keeping Officers as is, was approved.

FOURTH ORDER OF BUSINESS

Approval of Minutes of September 27, 2024 Board of Supervisors Meeting and Acceptance of Minutes of the November 5, 2024 Landowners' Meeting

Mr. LeBrun presented the minutes of the September 27, 2024 Board of Supervisors meeting and the November 5, 2024 Landowner's meeting. He asked for any comments or corrections to the minutes. The Board had no changes to the minutes.

On MOTION by Mr. Owais Khanani, seconded by Ms. Rust, with all in favor, Approval of the Minutes of the September 27, 2024 Board of Supervisors Meeting and Acceptance of the November 5, 2024 Landowner's Meeting, were approved.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2025-03 Amending the Fiscal Year 2025 Budget

Mr. LeBrun stated there was a request to amend the budget to have no maintenance be performed. These assessments will be switched to the "admin-only" section.

On MOTION by Mr. Owais Khanani, seconded by Ms. Rust, with all in favor, Resolution 2025-03 Amending the Fiscal Year 2025 Budget, was approved.

SIXTH ORDER OF BUSINESS

**Consideration of Resolution 2025-04
Approving the Proposed Fiscal Year 2026
Budget and Setting a Public Hearing**

Mr. LeBrun presented the resolution and the proposed budget to the Board. He noted the Fiscal Year 2026 will start on October 1, 2025 and the public hearing will be included in their July meeting. Mr. LeBrun stated on page 33 of the agenda package is the General Fund for FY26. He noted there was a slight increase in the budget due to inflation and rising costs.

Mr. Owais Khanani asked if budgets typically stay the same every year. Mr. LeBrun stated they typically grow as the communities grow.

Mr. LeBrun stated that starting on page 35 is an explanation of each line item. He noted they can still make changes until the public hearing; however, they cannot add anything once this is approved. He explained part of the Debt Services will have to be maintained throughout the fiscal year.

On MOTION by Mr. Owais Khanani, seconded by Ms. Rust, with all in favor, Resolution 2024-04, Approving the Proposed Fiscal Year 2026 Budget and Setting a Public Hearing, was approved.

SEVENTH ORDER OF BUSINESS

**Ratification of Series 2022 Requisitions
#138-144**

Mr. LeBrun stated these requisitions were already approved and they just needed ratifying.

On MOTION by Mr. Owais Khanani, seconded by Ms. Rust, with all in favor, the Series 2022 Requisitions #138-144, were ratified.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Johnson had nothing specific to report.

B. Engineer

Mr. LeBrun stated the engineer was not present in the meeting today.

C. District Manager's Report

i. Balance Sheet and Income Statement

Mr. LeBrun presented the unaudited financials through March 31, 2025. No action required by the Board.

ii. Consideration of Funding Requests #51-53

Mr. LeBrun presented funding requests #51-53 and asked for Board approval.

On MOTION by Mr. Owais Khanani, seconded by Ms. Rust, with all in favor, Funding Requests #51-53, were approved.
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NINTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS

Supervisors Requests

There being no comments, the next item followed.

ELEVENTH ORDER OF BUSINESS

Next Meeting Date – May 23, 2025

Mr. LeBrun stated the next scheduled meeting is May 23, 2025, at the same time and same location.

TWELFTH ORDER OF BUSINESS

Adjournment

Mr. LeBrun adjourned the meeting.

On MOTION by Mr. Owais Khanani, seconded by Ms. Rust with all in favor, the meeting was adjourned.
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Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

RESOLUTION 2025-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT RATIFYING THE ACTION OF THE DISTRICT MANAGER IN RE-SETTING THE DATE OF THE PUBLIC HEARING ON THE PROPOSED BUDGET FOR FISCAL YEAR 2025/2026; AMENDING RESOLUTION 2025-04 TO RESET THE HEARING THEREON; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Elevation Pointe Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, on April 25, 2025, at a duly noticed public meeting, the District’s Board of Supervisors (“Board”) adopted Resolution 2025-04, approving the proposed budget for Fiscal Year 2025/2026 and setting a public hearing on the proposed budget for July 25, 2025, at 9:30 a.m. at the Offices of GMS-NF, 475 West Town Place, Suite 114, St. Augustine, Florida 32092; and

WHEREAS, because the Board was unable to meet on that scheduled date, the District Manager rescheduled the date of the public hearing to August 22, 2025, at the same time and location as set forth in Resolution 2025-04, and the District Manager has caused the notice of the public hearing with the new date to be published consistent with the requirements of Chapter 190, Florida Statutes; and

WHEREAS, the Board desires to ratify the District Manager’s action in re-setting the public hearing.

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

SECTION 1. RATIFICATION OF PUBLIC HEARING DATE RESET. The actions of the District manager in resetting the public hearing and the District Secretary in publishing the notice of public hearing are hereby ratified. Resolution 2025-04 is hereby amended to reflect that the public hearing as declared in Resolution 2025-04 is re-set to August 22, 2025, at 9:30 a.m. at the Offices of GMS-NF, 475 West Town Place, Suite 114, St. Augustine, Florida 32092.

SECTION 2. RESOLUTION 2025-04 OTHERWISE REMAINS IN FULL FORCE AND EFFECT. Except as otherwise provided herein, all of the provisions of Resolution 2025-04 continue in full force and effect.

SECTION 3. 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 4. EFFECTIVE DATE. This Resolution shall take effect upon its passage and adoption by the Board.

PASSED AND ADOPTED this 22nd day of August, 2025.

ATTEST:

**ELEVATION POINTE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

Chair/Vice Chair, Board of Supervisors

SECTION V

SECTION A

RESOLUTION 2025-06
[FY 2026 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**FY 2026**"), the District Manager prepared and submitted to the Board of Supervisors ("**Board**") of the Elevation Pointe Community Development District ("**District**") prior to June 15, 2025, proposed budget(s) ("**Proposed Budget**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

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

SECTION 1. BUDGET

- a. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Elevation Pointe Community Development District for the Fiscal Year Ending September 30, 2026."

- c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Chapter 189, *Florida Statutes*, 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 FY 2026, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A**.

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2026 or within 60 days following the end of the FY 2026 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District's website in accordance with Chapter 189, *Florida Statutes*, 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 22nd day of August, 2025.

ATTEST:

**ELEVATION POINTE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2026 Budget

Exhibit A

Elevation Pointe *Community Development District*

Approved Budget
FY2026



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Elevation Pointe CDD
Community Development District
Approved Budget
General Fund

Description	Amended Budget FY2025	Actuals Thru 7/31/25	Projected Next 2 Months	Total Thru 9/30/25	Approved Budget FY2026
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Revenues

Assessments - Direct	\$ 133,816	\$ 38,317	\$ 95,499	\$ 133,816	\$ 293,459
Developer Contributions	\$ 209,770	\$ 1,426	\$ -	\$ 1,426	\$ 50,127
Boundary Amendment Contribution	\$ -	\$ 13,846	\$ -	\$ 13,846	\$ -
Total Revenues	\$ 343,586	\$ 53,589	\$ 95,499	\$ 149,088	\$ 343,586

Expenditures

General & Administrative

Supervisor Fees	\$ 12,000	\$ -	\$ -	\$ -	\$ 12,000
FICA Expense	\$ 918	\$ -	\$ -	\$ -	\$ 918
Engineering Fees	\$ 12,000	\$ -	\$ 6,000	\$ 6,000	\$ 12,000
Attorney Fees	\$ 25,000	\$ 5,231	\$ 2,500	\$ 7,731	\$ 25,000
Annual Audit	\$ 5,250	\$ 5,300	\$ -	\$ 5,300	\$ 5,300
Assessment Administration	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,150
Arbitrage	\$ 450	\$ 450	\$ -	\$ 450	\$ 450
Dissemination Fees	\$ 5,250	\$ 4,375	\$ 876	\$ 5,251	\$ 5,408
Trustee Fees	\$ 5,000	\$ 4,041	\$ 959	\$ 5,000	\$ 5,000
Management Fees	\$ 42,500	\$ 35,417	\$ 7,084	\$ 42,501	\$ 43,775
Information Technology	\$ 1,392	\$ 1,653	\$ 330	\$ 1,983	\$ 1,434
Website Maintenance	\$ 975	\$ 1,158	\$ 232	\$ 1,390	\$ 1,004
Telephone	\$ 100	\$ -	\$ 50	\$ 50	\$ 100
Postage & Delivery	\$ 1,000	\$ 67	\$ 65	\$ 132	\$ 1,000
Printing & Binding	\$ 1,000	\$ 48	\$ 48	\$ 96	\$ 1,000
Insurance	\$ 6,181	\$ 5,814	\$ -	\$ 5,814	\$ 6,490
Legal Advertising	\$ 8,000	\$ 266	\$ 2,500	\$ 2,766	\$ 8,000
Other Current Charges	\$ 1,000	\$ 464	\$ 144	\$ 608	\$ 1,000
Office Supplies	\$ 625	\$ 1	\$ 50	\$ 51	\$ 625
Boundary Amendment	\$ -	\$ 10,151	\$ -	\$ 10,151	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total Administrative	\$ 133,816	\$ 74,611	\$ 25,838	\$ 100,449	\$ 135,829

Operations & Maintenance

Field Expenses

Property Insurance	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Field Management	\$ 15,750	\$ -	\$ -	\$ -	\$ 15,750
Landscape Maintenance	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
Landscape Replacement	\$ 2,500	\$ -	\$ -	\$ -	\$ 2,500
Lake Maintenance	\$ 12,000	\$ -	\$ -	\$ -	\$ 12,000
Wetland Mitigation/Maintenance	\$ 6,000	\$ -	\$ -	\$ -	\$ 6,000
Streetlights	\$ 9,000	\$ -	\$ -	\$ -	\$ 9,000
Electric	\$ 2,500	\$ -	\$ -	\$ -	\$ 2,500
Water & Sewer	\$ 2,400	\$ -	\$ -	\$ -	\$ 2,400
Sidewalk & Asphalt Maintenance	\$ 500	\$ -	\$ -	\$ -	\$ 500
Irrigation Repairs	\$ 2,500	\$ -	\$ -	\$ -	\$ 2,500
General Repairs & Maintenance	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Contingency	\$ 7,500	\$ -	\$ -	\$ -	\$ 5,487
Subtotal Field Expenses	\$ 145,650	\$ -	\$ -	\$ -	\$ 143,637

Elevation Pointe CDD
Community Development District
Approved Budget
General Fund

Description	Amended Budget FY2025	Actuals Thru 7/31/25	Projected Next 2 Months	Total Thru 9/30/25	Approved Budget FY2026
Amenity Expenditures					
Amenity - Electric	\$ 7,500	\$ -	\$ -	\$ -	\$ 7,500
Amenity - Water	\$ 1,500	\$ -	\$ -	\$ -	\$ 1,500
Internet	\$ 900	\$ -	\$ -	\$ -	\$ 900
Pest Control	\$ 720	\$ -	\$ -	\$ -	\$ 720
Janitorial Services	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Security Services	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Pool Maintenance	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Amenity Repairs & Maintenance	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
Contingency	\$ 7,500	\$ -	\$ -	\$ -	\$ 7,500
Subtotal Amenity Expenditures	\$ 39,120	\$ -	\$ -	\$ -	\$ 39,120
Total Operations & Maintenance	\$ 184,770	\$ -	\$ -	\$ -	\$ 182,757
<i>Other Expenditures</i>					
Capital Reserves - Amenity	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Capital Reserves - Roadways	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
Total Other Expenditures	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Total Expenditures	\$ 343,586	\$ 74,611	\$ 25,838	\$ 100,449	\$ 343,586
Excess Revenues/(Expenditures)	\$ (0)	\$ (21,022)	\$ 69,661	\$ 48,639	\$ 0

Net Assessments	\$ 343,586
Add: Discounts & Collections 6%	\$ 21,931
Gross Assessments	<u>\$ 365,517</u>

Product	Assessable Units	ERU	Total ERU's	Net Assessment	Net Per Unit (6%)	Gross Per Unit
Townhome	420	1.00	420.00	\$ 293,459	\$ 698.71	\$ 743.31
Total	420		420.00	\$ 293,459		

Elevation Pointe

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.

Expenditures:

General & 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 the Board of Supervisor 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.

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.

Annual Audit

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

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

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on an anticipated bond issuance.

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 Series 2022 bond issuance.

Trustee Fees

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

Elevation Pointe

Community Development District

General Fund Budget

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.

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.

Telephone

Telephone and fax machine.

Postage & Delivery

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

Insurance

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

Printing & Binding

Printing and Binding agenda packages 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.

Other Current Charges

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.

Elevation Pointe

Community Development District

General Fund Budget

Operations & Maintenance:

Field Expenses

Property Insurance

The District's property insurance coverage is provided by the Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Field Management

Represents the estimated costs of contracting services that provide onsite field management of contracts for the District such as landscape and lake maintenance. Services can 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.

Lake Maintenance

Represents the estimated maintenance of the lake within the common areas of the District.

Wetland Mitigation/Maintenance

Represents the estimated maintenance of the wetland mitigation 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 current and estimated electric charges of common areas throughout the District.

Water & Sewer

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

Sidewalk & Asphalt Maintenance

Represents the estimated 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.

Elevation Pointe

Community Development District

General Fund Budget

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

Security Services

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

Pool Maintenance

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

Amenity Repairs & Maintenance

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

Contingency

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

Other Expenditures

Capital Reserves

Funds transfer out to Capital Projects fund for repairs and replacement of District-owned capital assets.

Elevation Pointe
Community Development District
Approved Budget
Debt Service Fund
Series 2022

Description	Adopted Budget FY2025	Actuals Thru 7/31/25	Projected Next 2 Months	Projected Thru 9/30/25	Approved Budget FY2026
Revenues					
Special Assessments A-1	\$ 274,920	\$ 178,698	\$ 96,222	\$ 274,920	\$ 274,920
Special Assessments A-2	\$ 259,820	\$ 129,910	\$ 129,910	\$ 259,820	\$ 259,820
Interest Income	\$ 10,000	\$ 22,607	\$ 11,304	\$ 33,911	\$ 15,000
Carry Forward Surplus *	\$ 277,341	\$ 277,395	\$ -	\$ 277,395	\$ 313,776
Total Revenues	\$ 822,081	\$ 608,610	\$ 237,436	\$ 846,046	\$ 863,516
Expenses					
Series 2022A-1					
Interest - 11/1	\$ 96,225	\$ 96,225	\$ -	\$ 96,225	\$ 94,665
Principal - 5/1	\$ 80,000	\$ 80,000	\$ -	\$ 80,000	\$ 85,000
Interest - 5/1	\$ 96,225	\$ 96,225	\$ -	\$ 96,225	\$ 94,665
Series 2022A-2					
Interest - 11/1	\$ 129,910	\$ 129,910	\$ -	\$ 129,910	\$ 129,910
Interest - 5/1	\$ 129,910	\$ 129,910	\$ -	\$ 129,910	\$ 129,910
Total Expenditures	\$ 532,270	\$ 532,270	\$ -	\$ 532,270	\$ 534,150
Excess Revenues/(Expenditures)	\$ 289,811	\$ 76,340	\$ 237,436	\$ 313,776	\$ 329,366

*Carry forward less amount in Reserve funds.

Series 2022 A-1	
Principal - 11/1	\$93,008
Series 2022 A-2	
Principal - 11/1	\$129,910
Total	\$222,918

Series 2022-A1

Product	Assessable Units	Maximum Annual Debt Service	Net Assessment Per Unit	Gross Assessment Per Unit
Townhome	420	\$ 274,920	\$ 654.57	\$ 696.35
Commercial	130	\$ -	\$ -	\$ -
	550	\$ 274,920		

Series 2022-A2

Product	Assessable Units	Maximum Annual Debt Service	Net Assessment Per Unit	Gross Assessment Per Unit
Townhome	420	\$ 259,820	\$ 618.62	\$ 658.11
Commercial	130	\$ -	\$ -	\$ -
	550	\$ 259,820		

Elevation Pointe
Community Development District
Series 2022 A-1 Special Assessment Bonds
Amortization Schedule

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/01/22	\$ 4,490,000.00	\$ -	\$ 102,004.38	\$ 102,004.38
05/01/23	\$ 4,490,000.00	\$ 75,000.00	\$ 99,247.50	\$ -
11/01/23	\$ 4,415,000.00	\$ -	\$ 97,785.00	\$ 272,032.50
05/01/24	\$ 4,415,000.00	\$ 80,000.00	\$ 97,785.00	\$ -
11/01/24	\$ 4,335,000.00	\$ -	\$ 96,225.00	\$ 274,010.00
05/01/25	\$ 4,335,000.00	\$ 80,000.00	\$ 96,225.00	\$ -
11/01/25	\$ 4,080,000.00	\$ -	\$ 94,665.00	\$ 270,890.00
05/01/26	\$ 4,080,000.00	\$ 85,000.00	\$ 94,665.00	\$ -
11/01/26	\$ 4,080,000.00	\$ -	\$ 93,007.50	\$ 272,672.50
05/01/27	\$ 4,080,000.00	\$ 90,000.00	\$ 93,007.50	\$ -
11/01/27	\$ 4,080,000.00	\$ -	\$ 91,252.50	\$ 274,260.00
05/01/28	\$ 4,080,000.00	\$ 90,000.00	\$ 91,252.50	\$ -
11/01/28	\$ 3,990,000.00	\$ -	\$ 89,396.25	\$ 270,648.75
05/01/29	\$ 3,990,000.00	\$ 95,000.00	\$ 89,396.25	\$ -
11/01/29	\$ 3,895,000.00	\$ -	\$ 87,436.88	\$ 271,833.13
05/01/30	\$ 3,895,000.00	\$ 100,000.00	\$ 87,436.88	\$ -
11/01/30	\$ 3,580,000.00	\$ -	\$ 85,374.38	\$ 272,811.25
05/01/31	\$ 3,580,000.00	\$ 105,000.00	\$ 85,374.38	\$ -
11/01/31	\$ 3,580,000.00	\$ -	\$ 83,208.75	\$ 273,583.13
05/01/32	\$ 3,580,000.00	\$ 110,000.00	\$ 83,208.75	\$ -
11/01/32	\$ 3,580,000.00	\$ -	\$ 80,940.00	\$ 274,148.75
05/01/33	\$ 3,580,000.00	\$ 115,000.00	\$ 80,940.00	\$ -
11/01/33	\$ 3,465,000.00	\$ -	\$ 78,410.00	\$ 274,350.00
05/01/34	\$ 3,465,000.00	\$ 120,000.00	\$ 78,410.00	\$ -
11/01/34	\$ 3,345,000.00	\$ -	\$ 75,770.00	\$ 274,180.00
05/01/35	\$ 3,345,000.00	\$ 125,000.00	\$ 75,770.00	\$ -
11/01/35	\$ 3,220,000.00	\$ -	\$ 73,020.00	\$ 273,790.00
05/01/36	\$ 3,220,000.00	\$ 130,000.00	\$ 73,020.00	\$ -
11/01/36	\$ 3,090,000.00	\$ -	\$ 70,160.00	\$ 273,180.00
05/01/37	\$ 3,090,000.00	\$ 135,000.00	\$ 70,160.00	\$ -
11/01/37	\$ 2,955,000.00	\$ -	\$ 67,190.00	\$ 272,350.00
05/01/38	\$ 2,955,000.00	\$ 140,000.00	\$ 67,190.00	\$ -
11/01/38	\$ 2,815,000.00	\$ -	\$ 64,110.00	\$ 271,300.00
05/01/39	\$ 2,815,000.00	\$ 150,000.00	\$ 64,110.00	\$ -
11/01/39	\$ 2,665,000.00	\$ -	\$ 60,810.00	\$ 274,920.00
05/01/40	\$ 2,665,000.00	\$ 155,000.00	\$ 60,810.00	\$ -
11/01/40	\$ 2,180,000.00	\$ -	\$ 57,400.00	\$ 273,210.00
05/01/41	\$ 2,180,000.00	\$ 160,000.00	\$ 57,400.00	\$ -
11/01/41	\$ 2,180,000.00	\$ -	\$ 53,880.00	\$ 271,280.00
05/01/42	\$ 2,180,000.00	\$ 170,000.00	\$ 53,880.00	\$ -
11/01/42	\$ 2,180,000.00	\$ -	\$ 50,140.00	\$ 274,020.00
05/01/43	\$ 2,180,000.00	\$ 175,000.00	\$ 50,140.00	\$ -
11/01/43	\$ 2,005,000.00	\$ -	\$ 46,115.00	\$ 271,255.00
05/01/44	\$ 2,005,000.00	\$ 185,000.00	\$ 46,115.00	\$ -
11/01/44	\$ 1,820,000.00	\$ -	\$ 41,860.00	\$ 272,975.00
05/01/45	\$ 1,820,000.00	\$ 195,000.00	\$ 41,860.00	\$ -
11/01/45	\$ 1,625,000.00	\$ -	\$ 37,375.00	\$ 274,235.00
05/01/46	\$ 1,625,000.00	\$ 200,000.00	\$ 37,375.00	\$ -
11/01/46	\$ 1,425,000.00	\$ -	\$ 32,775.00	\$ 270,150.00
05/01/47	\$ 1,425,000.00	\$ 210,000.00	\$ 32,775.00	\$ -
11/01/47	\$ 1,215,000.00	\$ -	\$ 27,945.00	\$ 270,720.00
05/01/48	\$ 1,215,000.00	\$ 220,000.00	\$ 27,945.00	\$ -
11/01/48	\$ 995,000.00	\$ -	\$ 22,885.00	\$ 270,830.00
05/01/49	\$ 995,000.00	\$ 230,000.00	\$ 22,885.00	\$ -
11/01/49	\$ 765,000.00	\$ -	\$ 17,595.00	\$ 270,480.00
05/01/50	\$ 765,000.00	\$ 245,000.00	\$ 17,595.00	\$ -
11/01/50	\$ 520,000.00	\$ -	\$ 11,960.00	\$ 274,555.00
05/01/51	\$ 520,000.00	\$ 255,000.00	\$ 11,960.00	\$ -
11/01/51	\$ 265,000.00	\$ -	\$ 6,095.00	\$ 273,055.00
05/01/52	\$ 265,000.00	\$ 265,000.00	\$ 6,095.00	\$ 271,095.00
		\$ 4,490,000.00	\$ 3,790,824.38	\$ 8,280,824.38

Elevation Pointe
Community Development District
Series 2022 A-2 Special Assessment Bonds
Amortization Schedule

DATE		BALANCE	PRINCIPAL		INTEREST		TOTAL
11/01/22	\$	5,905,000.00	\$	-	\$	133,518.61	\$ 133,518.61
05/01/23	\$	5,905,000.00	\$	-	\$	129,910.00	\$ -
11/01/23	\$	5,905,000.00	\$	-	\$	129,910.00	\$ 259,820.00
05/01/24	\$	5,905,000.00	\$	-	\$	129,910.00	\$ -
11/01/24	\$	5,905,000.00	\$	-	\$	129,910.00	\$ 259,820.00
05/01/25	\$	5,905,000.00	\$	-	\$	129,910.00	\$ -
11/01/25	\$	5,905,000.00	\$	-	\$	129,910.00	\$ 259,820.00
05/01/26	\$	5,905,000.00	\$	-	\$	129,910.00	\$ -
11/01/26	\$	5,905,000.00	\$	-	\$	129,910.00	\$ 259,820.00
05/01/27	\$	5,905,000.00	\$	-	\$	129,910.00	\$ -
11/01/27	\$	5,905,000.00	\$	-	\$	129,910.00	\$ 259,820.00
05/01/28	\$	5,905,000.00	\$	-	\$	129,910.00	\$ -
11/01/28	\$	5,905,000.00	\$	-	\$	129,910.00	\$ 259,820.00
05/01/29	\$	5,905,000.00	\$	-	\$	129,910.00	\$ -
11/01/29	\$	5,905,000.00	\$	-	\$	129,910.00	\$ 259,820.00
05/01/30	\$	5,905,000.00	\$	-	\$	129,910.00	\$ -
11/01/30	\$	5,905,000.00	\$	-	\$	129,910.00	\$ 259,820.00
05/01/31	\$	5,905,000.00	\$	-	\$	129,910.00	\$ -
11/01/31	\$	5,905,000.00	\$	-	\$	129,910.00	\$ 259,820.00
05/01/32	\$	5,905,000.00	\$	5,905,000.00	\$	129,910.00	\$ 6,034,910.00
			\$	5,905,000.00	\$	2,601,808.61	\$ 8,506,808.61

SECTION B

RESOLUTION 2025-07
[FY 2026 ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2026 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Elevation Pointe 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, located in St. Johns 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, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**FY 2026**"), the Board of Supervisors ("**Board**") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**"), attached hereto as **Exhibit A**; and

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefitted lands within the District and, regardless of the imposition method utilized by the District, under Florida law the District may collect such assessments by direct bill, tax roll, or in accordance with other collection measures provided by law; and

WHEREAS, in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

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

1. **FUNDING.** The District's Board hereby authorizes the funding mechanisms for the Adopted Budget as provided further herein and as indicated in the Adopted Budget attached hereto as **Exhibit A** and the assessment roll attached hereto as **Exhibit B ("Assessment Roll")**.

2. **OPERATIONS AND MAINTENANCE ASSESSMENTS.**

- a. **Benefit Findings.** 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 is shown in **Exhibit A** and **Exhibit B** and is hereby found to be fair and reasonable.

- b. **O&M Assessment Imposition.** Pursuant to Chapter 190, *Florida Statutes*, a special assessment for operations and maintenance (“**O&M Assessment(s)**”) is hereby levied and imposed on benefitted lands within the District and in accordance with **Exhibit A** and **Exhibit B**. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.
 - c. **Maximum Rate.** 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.
3. **DEBT SERVICE SPECIAL ASSESSMENTS.** The District’s Board hereby certifies for collection the FY 2026 installment of the District’s previously levied debt service special assessments (“**Debt Assessments,**” and together with the O&M Assessments, the “**Assessments**”) in accordance with this Resolution and as further set forth in **Exhibit A** and **Exhibit B**, and hereby directs District staff to affect the collection of the same.
4. **COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** Pursuant to Chapter 190, *Florida Statutes*, the District is authorized to collect and enforce the Assessments as set forth below.
- a. **Direct Bill Assessments.** To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on “**Direct Collect Property**” identified in **Exhibit B** shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibit A** and **Exhibit B**. The District’s Board finds and determines that such collection method is an efficient method of collection for the Direct Collect Property.
 - i. *Due Date (Debt Assessments).* Debt Assessments directly collected by the District shall be due and payable in full on December 1, 2025; provided, however, that, to the extent permitted by law, the Debt Assessments due may be paid in several partial, deferred payments and according to the following schedule: 1) for Series 2022A-1 Assessments, 64% due no later than April 1, 2026 and 36% due no later than September 1, 2026, and 2) for Series 2022A-2 Assessments, 50% due no later than April 1, 2026 and 50% due no later than September 1, 2026.
 - ii. In the event that an Assessment payment is not made in accordance with the schedule(s) stated above, the whole of such Assessment, including any remaining partial, deferred payments for the Fiscal Year: shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District’s sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent Assessments shall accrue at the rate of any bonds secured by the Assessments, or at the statutory

prejudgment interest rate, as applicable. In the event an Assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole Assessment, as set forth herein.

- b. **Future Collection Methods.** The District’s decision to collect 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.

5. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached hereto as **Exhibit B**, is hereby certified for collection. The Assessment Roll shall be collected pursuant to the collection methods provided above. The proceeds therefrom shall be paid to the District. 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.

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

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

PASSED AND ADOPTED this 22nd day of August, 2025.

ATTEST:

**ELEVATION POINTE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget
Exhibit B: Assessment Roll

Exhibit B

Elevation Pointe CDD
FY 26 Assessment Roll

Parcel ID	Units	O&M	Series 2022A-1	Series 2022A-2	Total
0874200001	420	\$312,190.20	\$292,468.09	\$276,404.26	\$881,062.54
Total Gross Assessmetns		\$312,190.20	\$292,468.09	\$276,404.26	\$881,062.54
Total Net Assessments		\$293,458.79	\$274,920.00	\$259,820.00	\$828,198.79

SECTION C

BUDGET FUNDING AGREEMENT
FISCAL YEAR 2026

This Agreement ("**Agreement**") is made and entered into effective as of October 1, 2025, by and between:

Elevation Pointe Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, ("**District**"), and is located in St. Johns County, Florida ("**County**"), and

Elevation Premium Pointe, LLC, a Florida limited liability company, and the owner and/or the primary developer of property located within the boundaries of the District ("**Developer**," and together with the District, the "**Parties**"). For purposes of this Agreement, the term "**Property**" shall refer to that certain property within the CDD owned by the Developer on the Effective Date of this Agreement.

RECITALS

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the District was established for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure, and is authorized to levy such taxes, special assessments, fees, and other charges as may be necessary in furtherance of the District's activities and services; and

WHEREAS, Developer presently owns and/or is developing the Property within the District, which Property will benefit from the timely construction and acquisition of the District's facilities, activities, and services and from the continued operations of the District; and

WHEREAS, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**FY 2026**"), the Board of Supervisors ("**Board**") of the District adopted its general fund budget ("**Budget**") attached hereto as **Exhibit A** and incorporated herein by reference; and

WHEREAS, the Parties recognize the Budget may be amended from time to time in the sole discretion of the District; and

WHEREAS, the District has the option of levying non-ad valorem assessments on all lands within the District benefitting from the activities, operations and services set forth in the Budget, including the Property, or utilizing such other revenue sources as may be available to it; and

WHEREAS, in lieu of levying assessments on the Property, the Developer is willing to provide such funds as are necessary to allow the District to proceed with its operations as described in the Budget; and

WHEREAS, the Developer agrees that the activities, operations and services provide a special and peculiar benefit to the Property equal to or in excess of the costs reflected in the Budget; and

WHEREAS, the Developer agreed to enter into this Agreement in lieu of having the District levy and collect any non-ad valorem assessments as authorized by law against the lands within the District, including the Property, for the activities, operations, and services set forth in the Budget; and

WHEREAS, Developer and District agree such Budget funding obligation by the Developer may be secured and collection enforced pursuant to the methods provided herein.

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

1. **FUNDING.** The Developer agrees to make available to the District the monies (“**Funding Obligation**”) necessary for the operation of the District as called for in the Budget attached hereto as **Exhibit A** within thirty (30) days of written request by the District. **Exhibit A** attached hereto may be amended from time to time pursuant to Florida law, subject to the Developer’s consent to such amendments to incorporate them herein; provided however, that amendments adopted by the Board at a duly noticed meeting shall have the effect of amending this Agreement without further action of the Parties. As a point of clarification, the District shall only request as part of the Funding Obligation that the Developer fund the actual expenses of the District, and the Developer is not required to fund the total general fund Budget in the event that actual expenses are less than the projected total general fund Budget, as may be amended as provided herein. The funds shall be placed in the District’s general checking account. In the event the Developer sells any of the Property during the term of this Agreement, the Developer’s rights and obligations under this Agreement shall remain the same.

2. **ACKNOWLEDGEMENT.** The District hereby finds, and the Developer acknowledges and agrees, that the activities, operations and services set forth in the Budget provide a special and peculiar benefit to the Property, which benefit is initially allocated on an equal developable acreage basis. These payments are made by the Developer in lieu of taxes, fees, or assessments which might otherwise be levied or imposed by the District. Nothing contained herein shall constitute or be construed as a waiver of the District’s right to levy assessments, including on the Property, in the event of a funding deficit.

3. **COLLECTION METHODS.** The District may enforce the collection of funds due under this Agreement using one or more of the following collection methods:

- a. *[Contractual Lien]*. The District shall have the right to file a continuing lien (“**Lien**”) upon all or a portion of the Property, which Lien shall be effective as of the date and time of the recording of a “Notice of Lien” in the public records of the County.
- b. *[Enforcement Action]* The District shall have the right to file an action against the Developer in the appropriate judicial forum in and for the County.
- c. *[Uniform Method; Direct]* The District may certify amounts due hereunder as a non-ad valorem assessment on all or any part of the Property for collection, either through the Uniform Method of Collection set forth in Chapter 197, Florida Statutes, or under any method of direct bill and collection authorized by Florida law.

The enforcement of the collection of funds in any of the above manners, including which method(s) to utilize, shall be in the sole discretion of the District Manager on behalf of the District, without the need of further Board action authorizing or directing such.

4. **ENTIRE AGREEMENT; AMENDMENTS.** This instrument shall constitute the final and complete expression of the agreement among the Parties relating to the subject matter of this Agreement. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the Parties hereto.

5. **AUTHORIZATION.** The execution of this Agreement has been duly authorized by the appropriate body or official of all Parties hereto, each Party has complied with all of the requirements of law, and each Party has full power and authority to comply with the terms and provisions of this instrument.

6. **ASSIGNMENT.** This Agreement may be assigned, in whole or in part, by either party only upon the written consent of the other. Any purported assignment without such consent shall be void.

7. **DEFAULT.** A default by either Party under this Agreement shall entitle the other to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and/or specific performance.

8. **ENFORCEMENT.** In the event that any party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all costs incurred, including interest accrued on an unsatisfied Funding Obligation, reasonable fees and costs incurred by the District incident to the collection of the Funding Obligation or for enforcement of the Lien, or reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

9. **THIRD PARTY BENEFICIARIES.** This Agreement is solely for the benefit of the formal Parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the Parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the Parties hereto and their respective representatives, successors and assigns.

10. **CHOICE OF LAW.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

11. **ARM'S LENGTH.** This Agreement has been negotiated fully among the Parties as an arm's length transaction. The Parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the Parties are each deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any Party.

[SIGNATURES ON NEXT PAGE]

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

Attest:

**Elevation Pointe Community
Development District**

Secretary/Assistant Secretary

By: _____
Its: _____

Elevation Premium Pointe, LLC,
a Florida limited liability company

Witness

By: _____
Its: _____

EXHIBIT A: FY 2026 Budget

SECTION VI



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

August 7, 2025

Board of Supervisors
Elevation Pointe Community Development District
219 East Livingston Street
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Elevation Pointe Community Development District, St. Johns County, Florida ("the District") for the fiscal year ended September 30, 2025. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Elevation Pointe Community Development District as of and for the fiscal year ended September 30, 2025. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2025 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA, LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSCFL.COM, PH: (407) 841-5524.

Our fee for these services will not exceed \$5,400 for the September 30, 2025 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. This agreement is automatically renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Elevation Pointe Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Elevation Pointe Community Development District.

By: _____

Title: _____

Date: _____



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, 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, 2025. 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

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

SECTION VII

**ELEVATION POINTE
COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024**

**ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA**

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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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
Elevation Pointe Community Development District
St. Johns County, 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 Elevation Pointe Community Development District, St. Johns County, Florida ("District") as of and for the fiscal year ended September 30, 2024, 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, 2024, 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, 2025, 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, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Elevation Pointe Community Development District, St. Johns County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2024. 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 liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a deficit net position balance of (\$76,688).
- The change in the District's total net position in comparison with the prior fiscal year was \$335,546, 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, 2024, the District's governmental funds reported combined ending fund balances of \$1,571,353, an increase of \$62,806, in comparison with the prior fiscal year. The fund balance is restricted for debt service and capital projects, non-spendable for prepaid items, and 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 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) function.

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 balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. 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, both 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, liabilities exceeded assets 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,		
	2024	2023
Current and other assets	\$ 1,614,583	\$ 1,718,688
Capital assets, net of depreciation	8,778,405	8,586,965
Total assets	10,392,988	10,305,653
Current liabilities	231,676	399,887
Long-term liabilities	10,240,000	10,320,000
Total liabilities	10,471,676	10,719,887
Net position		
Net investment in capital assets	(714,157)	(1,018,763)
Restricted	623,689	595,307
Unrestricted	11,780	9,222
Total net position	\$ (78,688)	\$ (414,234)

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.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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 represents the extent to which ongoing program revenues exceeded the cost of operations.

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR END SEPTEMBER 30,		
	2024	2023
Revenues:		
Program revenues		
Charges for services	\$ 534,740	\$ 531,853
Operating grants and contributions	115,555	91,258
Capital grants and contributions	224,606	70,307
Total revenues	874,901	693,418
Expenses:		
General government	85,265	68,982
Interest	454,090	458,158
Total expenses	539,355	527,140
Change in net position	335,546	166,278
Net position - beginning	(414,234)	(580,512)
Net position - ending	\$ (78,688)	\$ (414,234)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$539,355. The costs of the District's activities were funded by program revenues. Program revenues of the District are comprised primarily of assessments and Developer contributions. The majority of the change in expenses results from an increase in general government costs.

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, 2024.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2024, the District had \$8,778,405 invested in capital assets for its governmental activities. No depreciation has been taken. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2024, the District had \$10,240,000 Bonds outstanding for its governmental activities. 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 AND OTHER EVENTS

The District's operations are expected to increase as the District is built out.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, 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 Elevation Pointe Community Development District's Finance Department at 219 E. Livingston Street, Orlando, Florida, 32801.

**ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 4,284
Due from Developer	48,369
Prepaid items	2,357
Restricted assets:	
Investments	1,559,573
Capital assets:	
Nondepreciable	<u>8,778,405</u>
Total assets	<u>10,392,988</u>
 LIABILITIES	
Accounts payable	43,230
Accrued interest payable	188,446
Non-current liabilities:	
Due within one year	80,000
Due in more than one year	<u>10,160,000</u>
Total liabilities	<u>10,471,676</u>
 NET POSITION	
Net investment in capital assets	(714,157)
Restricted for debt service	623,689
Unrestricted	<u>11,780</u>
Total net position	<u>\$ (78,688)</u>

See notes to the financial statements

**ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

<u>Functions/Programs</u>	Program Revenues				Net (Expense)
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
Primary government:					Governmental
Governmental activities:					Activities
General government	\$ 85,265	\$ -	\$ 87,823	\$ 224,606	\$ 227,164
Interest on long-term debt	454,090	534,740	27,732	-	108,382
Total governmental activities	539,355	534,740	115,555	224,606	335,546
Change in net position					335,546
Net position - beginning					(414,234)
Net position - ending					<u>\$ (78,688)</u>

See notes to the financial statements

**ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 4,284	\$ -	\$ -	\$ 4,284
Investments	-	812,135	747,438	1,559,573
Due from Developer	48,369	-	-	48,369
Prepaid items	2,357	-	-	2,357
Total assets	<u>\$ 55,010</u>	<u>\$ 812,135</u>	<u>\$ 747,438</u>	<u>\$ 1,614,583</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 43,230	\$ -	\$ -	\$ 43,230
Total liabilities	<u>43,230</u>	<u>-</u>	<u>-</u>	<u>43,230</u>
Fund balances:				
Nonspendable:				
Prepaid items	2,357	-	-	2,357
Restricted for:				
Debt service	-	812,135	-	812,135
Capital projects	-	-	747,438	747,438
Unassigned	9,423	-	-	9,423
Total fund balances	<u>11,780</u>	<u>812,135</u>	<u>747,438</u>	<u>1,571,353</u>
Total liabilities and fund balances	<u>\$ 55,010</u>	<u>\$ 812,135</u>	<u>\$ 747,438</u>	<u>\$ 1,614,583</u>

See notes to the financial statement

**ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

Fund balance - governmental funds \$ 1,571,353

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 as assets 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	8,778,405	
Accumulated depreciation	-	8,778,405

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	(188,446)	
Bonds payable	(10,240,000)	(10,428,446)
Net position of governmental activities		\$ (78,688)

See notes to the financial statement

**ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Special assessments	\$ -	\$ 534,740	\$ -	\$ 534,740
Developer contributions	87,823	-	185,540	273,363
Interest earnings	-	27,732	39,066	66,798
Total revenues	87,823	562,472	224,606	874,901
EXPENDITURES				
Current:				
General government	85,265	-	-	85,265
Debt service:				
Principal	-	80,000	-	80,000
Interest	-	455,390	-	455,390
Capital outlay	-	-	191,440	191,440
Total expenditures	85,265	535,390	191,440	812,095
Net change in fund balances	2,558	27,082	33,166	62,806
Fund balances - beginning	9,222	785,053	714,272	1,508,547
Fund balances - ending	\$ 11,780	\$ 812,135	\$ 747,438	\$ 1,571,353

See notes to the financial statements

**ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, 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, 2024**

Net change in fund balances - total governmental funds	\$ 62,806
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, the cost of those assets is eliminated in the statement of activities and capitalized in the statement of net position.	191,440
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.	80,000
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 governmental fund financial statements.	1,300
Change in net position of governmental activities	<u>\$ 335,546</u>

See notes to the financial statements

**ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY

Elevation Pointe Community Development District (the "District") was established by the Board of Commissioners of St. Johns County's approval of Ordinance No. 2020-65 effective on December 15, 2020 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, power 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 on an at large basis by the owners of the property within the District. The Board exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes. As of September 30, 2024, all of the Board members are affiliated with Elevation Development, LLC ("Developer").

The Board has the responsibility for:

1. Allocating and levying 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 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 benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under 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 fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure 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.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments

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.

Prepaid Items

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.

Capital Assets

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 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.

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction.

Unearned Revenue

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 ratably 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 are 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 an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. 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 hearings are conducted to obtain comments.
- c) Prior to October 1, the budget is 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. Florida Statutes Chapter 280, "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. 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

The District's investments were held as follows at September 30, 2024:

	Amortized Cost	Credit Risk	Maturities
First American Government Obligation Fd CI D	\$ 1,559,573	S&P AAAM	Weighted average of the fund portfolio: 31 days
	<u>\$ 1,559,573</u>		

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 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Infrastructure under construction	\$ 8,586,965	\$ 191,440	\$ -	\$ 8,778,405
Total capital assets, not being depreciated	<u>8,586,965</u>	<u>191,440</u>	<u>-</u>	<u>8,778,405</u>
 Governmental activities capital assets, net	 \$ 8,586,965	 \$ 191,440	 \$ -	 \$ 8,778,405

NOTE 5 – CAPITAL ASSETS (Continued)

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$14,244,960. The infrastructure will include roadways, potable water and wastewater systems, and land improvements, including wetland mitigation areas. In addition, the project will include irrigation, and amenities. A portion of the project costs is expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. Upon completion, certain improvements are to be conveyed to others for ownership and maintenance responsibilities.

NOTE 6 – LONG-TERM LIABILITIES

Series 2022 A1 and A2

On April 6, 2022, the District issued \$4,490,000 and \$5,905,000 of Special Assessment Revenue Bonds, Series 2022 A1 and A2 with interest rates ranging from 3.90% to 4.6%. 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, 2023 through May 1, 2052.

The Series 2022 A1 and A2 Bonds are subject to redemption at the option of the District prior to their maturity. The Series 2022 A1 and A2 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.

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, 2024.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2024 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Series 2022 A1 A2	\$ 10,320,000		\$ (80,000)	\$ 10,240,000	\$ 80,000
Total	\$ 10,320,000	\$ -	\$ (80,000)	\$ 10,240,000	\$ 80,000

At September 30, 2024, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2025	\$ 80,000	\$ 452,270	\$ 532,270
2026	85,000	449,150	534,150
2027	90,000	445,835	535,835
2028	90,000	442,325	532,325
2029	95,000	438,613	533,613
2030-2034	6,455,000	1,610,200	8,065,200
2035-2039	680,000	700,500	1,380,500
2040-2044	845,000	536,690	1,381,690
2045-2049	1,055,000	325,680	1,380,680
2050-2053	765,000	71,300	836,300
	<u>\$ 10,240,000</u>	<u>\$ 5,472,563</u>	<u>\$ 15,712,563</u>

NOTE 7 - 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.

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$87,823 which includes a receivable of \$48,369. In addition, the Developer has provided \$185,540 to the capital projects fund in order to fund certain construction project related expenses during the current fiscal year.

NOTE 8 - 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 9 - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory 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 10 - 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 since inception of the District.

**ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Budgeted Amounts <u>Original & Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Developer Contributions	\$ 338,877	\$ 87,823	\$ (251,054)
Total revenues	<u>338,877</u>	<u>87,823</u>	<u>(251,054)</u>
EXPENDITURES			
Current:			
General government	129,857	85,265	44,592
Maintenance and operations	184,020	-	184,020
Total expenditures	<u>313,877</u>	<u>85,265</u>	<u>228,612</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 25,000</u>	2,558	<u>\$ (22,442)</u>
Fund balance - beginning		<u>9,222</u>	
Fund balance - ending		<u>\$ 11,780</u>	

See notes to required supplementary information

**ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, 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 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, 2024.

**ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	1
Employee compensation	\$0
Independent contractor compensation	\$414.72
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 - \$743.31 Debt service - \$658.11 - \$696.35
Special assessments collected	\$534,740
Outstanding Bonds:	
Series 2022 A1	\$4,335,000
Series 2022 A2	\$5,905,000



**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
Elevation Pointe Community Development District
St. Johns County, 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 Elevation Pointe Community Development District, St. Johns County, Florida ("District") as of and for the fiscal year ended September 30, 2024, 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, 2025.

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, 2025



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 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
Elevation Pointe Community Development District
St. Johns County, Florida

We have examined Elevation Pointe Community Development District, St. Johns County, Florida'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, 2024. 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, 2024.

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 Supervisors of Elevation Pointe Community Development District, St. Johns County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

May 29, 2025



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

To the Board of Supervisors
Elevation Pointe Community Development District
St. Johns County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Elevation Pointe Community Development District, St. Johns County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated May 29, 2025.

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, 2025, 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 Elevation Pointe Community Development District, St. Johns County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Elevation Pointe Community Development District, St. Johns County, Florida 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, 2025

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, 2023.

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, 2024.

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, 2024.

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 one or more 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) in the Other Information section of the financial statements on page 23.

SECTION VIII

SECTION A

Elevation Pointe Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

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

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

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

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), 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 with 7 days notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

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

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

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

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

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

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

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

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

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

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

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

Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____

Date:_____

Print Name:_____

Elevation Pointe Community Development District

District Manager:_____

Date:_____

Print Name:_____

Elevation Pointe Community Development District

SECTION B

Elevation Pointe Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

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

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

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

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), 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 with 7 days notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

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

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

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

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

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

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

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

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

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

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

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

Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____

Date:_____

Print Name:_____

Elevation Pointe Community Development District

District Manager:_____

Date:_____

Print Name:_____

Elevation Pointe Community Development District

SECTION IX

EXHIBIT C

2022A ACQUISITION AND CONSTRUCTION REQUISITION

ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2022

The undersigned, a Responsible Officer of the Elevation Pointe Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to U.S. Bank Trust Company, National Association, as trustee (the "Trustee"), dated as of April 1, 2022, as supplemented by that certain First Supplemental Trust Indenture dated as of April 1, 2022 (the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (1) Requisition Number: 145
- (2) Name of Payee pursuant to Acquisition Agreement: Kimley-Horn and Associates, Inc.
- (3) Amount Payable: \$8,342.50
- (4) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable): Invoice # 045601001-0225 & Invoice # 045601004-0225R Services through February 28, 2025
- (5) Fund or Account and subaccount, if any, from which disbursement to be made:
- (6) Indicate if this requisition is for Deferred Obligations and, if so, the amount:

The undersigned hereby certifies that:

1. ☐ obligations in the stated amount set forth above have been incurred by the District,

or

☐ this requisition is for Costs of Issuance payable from the Acquisition and Construction Fund that have not previously been paid;
2. each disbursement set forth above is a proper charge against the Acquisition and Construction Fund and the applicable subaccount thereof;
3. each disbursement set forth above was incurred in connection with the acquisition and/or construction of the Project;

4. each disbursement represents a Cost of the Project which has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Attached hereto are originals or copies of the invoice(s) from the vendor of the property acquired or the services rendered with respect to which disbursement is hereby requested.


**ELEVATION POINTE COMMUNITY
DEVELOPMENT DISTRICT**

By: 
Responsible Officer

**CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE
REQUESTS ONLY**

If this requisition is for a disbursement from other than Costs of Issuance, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer, as such report shall have been amended or modified on the date hereof.

**KIMLEY-HORN AND ASSOCIATES, INC.,
CONSULTING ENGINEER**


Title: CDD ENGINEER



Invoice for Professional Services

Please remit payment electronically to:

Account Name: KIMLEY-HORN AND ASSOCIATES, INC.
 Bank Name and Address: WELLS FARGO BANK, N.A., SAN FRANCISCO, CA 94104
 Account Number: 2073089159554
 ABA#: 121000248
 Please send remittance information to: payments@kimley-horn.com

If paying by check, please remit to:

KIMLEY-HORN AND ASSOCIATES, INC.
 P.O. BOX 932520
 ATLANTA, GA 31193-2520

Payment for this invoice is due within 25 days of receipt.

ELEVATION DEVELOPMENT, LLC
 ATTN : OWAIS KHANANI
 121 S ORANGE AVENUE
 SUITE 1250
 ORLANDO, FL 32801

Federal Tax Id: 56-0885615
 For Services Rendered through Feb 28, 2025

Invoice Amount: \$855.00

Invoice No: 045601001-0225

Invoice Date: Feb 28, 2025

Project No: 045601001

Project Name: PREMIUM POINTE CDD

Project Manager: DEITSCH, BRIAN

Client Reference:

Description	Contract Value	% Complete	Amount Earned to Date	Previous Amount Billed	Current Amount Due
TASK 1 PREPARE PETITION EXHIBITS	7,000.00	100.00%	7,000.00	7,000.00	0.00
TASK 2 DISTRICT ENGINEER'S REPORT	18,000.00	100.00%	18,000.00	18,000.00	0.00
TASK 3 RESPONSES TO COMMENTS	0.00	HOURLY	2,232.50	2,232.50	0.00
TASK 4 MEETINGS	0.00	HOURLY	2,147.50	2,147.50	0.00
TASK 5 HEARINGS	0.00	HOURLY	0.00	0.00	0.00
TASK 6 ADDITIONAL SERVICES	0.00	HOURLY	35,342.50	34,487.50	855.00
REIMBURSABLE EXPENSES	0.00	HOURLY	30.82	30.82	0.00
OFFICE EXPENSE	0.00	HOURLY	0.00	0.00	0.00
Subtotal	25,000.00		64,753.32	63,898.32	855.00
Total					855.00

Total Invoice: \$855.00**DESCRIPTION OF HOURLY SERVICES PERFORMED:**

REC 140, 141, AND 142



Labor and Expense Detail

ELEVATION DEVELOPMENT, LLC
 ATTN : OWAIS KHANANI
 121 S ORANGE AVENUE
 SUITE 1250
 ORLANDO, FL 32801

Invoice No: 045601001-0225
 Invoice Date: Feb 28, 2025
 Project No: 045601001
 Project Name: PREMIUM POINTE CDD
 Project Manager: DEITSCH, BRIAN

HOURLY

KH Ref # 045601001.2-31118488

Task	Description	Hrs/Qty	Rate	Current Amount Due
ADDITIONAL SERVICES	SENIOR PROFESSIONAL I	2.0	350.00	700.00
	SUPPORT STAFF	1.0	155.00	155.00
TOTAL ADDITIONAL SERVICES		3.0		855.00
TOTAL LABOR AND EXPENSE DETAIL				855.00

This page is for informational purposes only. Please pay amount shown on cover page.

Signed by:

 62D3DC0D72144B6...
 3/11/2025

Loubna Kaboune



Invoice for Professional Services

Please remit payment electronically to:

Account Name: KIMLEY-HORN AND ASSOCIATES, INC.
 Bank Name and Address: WELLS FARGO BANK, N.A., SAN FRANCISCO, CA 94104
 Account Number: 2073089159554
 ABA#: 121000248
 Please send remittance information to: payments@kimley-horn.com

If paying by check, please remit to:

KIMLEY-HORN AND ASSOCIATES, INC.
 P.O. BOX 932520
 ATLANTA, GA 31193-2520

Payment for this invoice is due within 25 days of receipt.

ELEVATION DEVELOPMENT, LLC
 C/O: ELEVATION POINTE, LLC
 189 S ORANGE AVENUE
 SUITE 1550
 ORLANDO, FL 32801

Invoice Amount: \$7,487.50

Invoice No: 045601004-0225R

Invoice Date: Feb 28, 2025

Project No: 045601004

Project Name: ELEVATION POINTE MASTER

Project Manager: DEITSCH, BRIAN

Federal Tax Id: 56-0885615

For Services Rendered through Feb 28, 2025

Client Reference:

Description	Contract Value	% Complete	Amount Earned to Date	Previous Amount Billed	Current Amount Due
TASK 01 MEETINGS, SUPPORT, & PROJECT COORDINATION	0.00	HOURLY	5,875.00	5,875.00	0.00
TASK 02 CIVIL ENGINEERING DESIGN SERVICES	160,000.00	100.00%	160,000.00	160,000.00	0.00
TASK 03 CODE LANDSCAPE AND IRRIGATION	8,000.00	100.00%	8,000.00	8,000.00	0.00
TASK 04 CIVIL PERMITTING SERVICES	25,000.00	100.00%	25,000.00	25,000.00	0.00
TASK 05 SIGNAL WARRANT ANALYSIS	10,000.00	100.00%	10,000.00	10,000.00	0.00
TASK 06 FDOT INTERSECTION CONTROL EVALUATION (ICE) STUDY	0.00	HOURLY	43,572.50	43,572.50	0.00
TASK 07 SIGNALIZATION PLANS	20,000.00	100.00%	20,000.00	20,000.00	0.00
TASK 08 SIGNAL STRUCTURAL DESIGN	5,000.00	100.00%	5,000.00	5,000.00	0.00
TASK 09 SIGNAL RIGHT OF WAY & DRIVEWAY CONNECTION PERMIT AP	15,000.00	100.00%	15,000.00	15,000.00	0.00
TASK 10 LIMITED CONSTRUCTION PHASE SERVICES	0.00	HOURLY	102,427.50	94,940.00	7,487.50
TASK 11 ADDITIONAL SERVICES	0.00	HOURLY	32,535.00	32,535.00	0.00
AMENDMENT #1					
TASK 01 OFF-SITE REUSE MAIN CIVIL ENGINEERING DESIGN SERV	30,000.00	100.00%	30,000.00	30,000.00	0.00
TASK 02 SJC AND FDOT UTILITY REUSE MAIN PERMITTING	12,000.00	100.00%	12,000.00	12,000.00	0.00
TASK 03 ADDITIONAL TRAFFIC IMPACT ANALYSIS	15,000.00	100.00%	15,000.00	15,000.00	0.00



Invoice for Professional Services

Please remit payment electronically to:

Account Name: KIMLEY-HORN AND ASSOCIATES, INC.
 Bank Name and Address: WELLS FARGO BANK, N.A., SAN FRANCISCO, CA 94104
 Account Number: 2073089159554
 ABA#: 121000248
 Please send remittance information to: payments@kimley-horn.com

If paying by check, please remit to:

KIMLEY-HORN AND ASSOCIATES, INC.
 P.O. BOX 932520
 ATLANTA, GA 31193-2520

Payment for this invoice is due within 25 days of receipt.

ELEVATION DEVELOPMENT, LLC
 C/O: ELEVATION POINTE, LLC
 189 S ORANGE AVENUE
 SUITE 1550
 ORLANDO, FL 32801

Federal Tax Id: 56-0885615
 For Services Rendered through Feb 28, 2025

Invoice Amount: \$7,487.50

Invoice No: 045601004-0225R

Invoice Date: Feb 28, 2025

Project No: 045601004

Project Name: ELEVATION POINTE MASTER

Project Manager: DEITSCH, BRIAN

Client Reference:

Description	Contract Value	% Complete	Amount Earned to Date	Previous Amount Billed	Current Amount Due
TASK 04 ADDITIONAL CR-208 CIVIL ENGINEERING DESIGN SERVICE	15,000.00	100.00%	15,000.00	15,000.00	0.00
REIMBURSABLE EXPENSES	0.00	HOURLY	6,333.79	6,333.79	0.00
Subtotal	315,000.00		505,743.79	498,256.29	7,487.50
Total					7,487.50

Total Invoice: \$7,487.50**DESCRIPTION OF HOURLY SERVICES PERFORMED:**

-COORDINATION ON SJC MODCPS TO CR208 PLAN PERMITTING
 -ADDITIONAL COORDINATION ON MODCP RESUBMITTALS
 -QAQC 208 PLAN UPDATES
 -BIWEEKLY MEETING
 -RESUBMIT MODCP
 -BOND DISCUSSION WITH CLIENT REGARDING SWAP OF FDOT BOND
 -MODCP RESPONSE TO UTILITY COMMENTS AND FDOT BOND ISSUE.
 -BOND LETTER TO SATISFY MODCP.
 -DISCUSSION OF BOND TRANSFER WITH CORNERSTONE TO HAVE CORNERSTONE RECEIVE BOND FROM ELEVATION DEVELOPMENT
 -ADDITIONAL REVIEWER CALLS FOR RESPONSE TO SJC COMMENTS
 -FINAL RESPONSE TO SJC COMMENTS
 -UPDATES TO SIDEWALK AT TERRA PINES AND ELEVATION PARKWAY

Signed by:

Louina
 62D3DCD072144B6...
 4/3/2025

CDD

ELEVATION DEVELOPMENT, LLC
C/O: ELEVATION POINTE, LLC
189 S ORANGE AVENUE
SUITE 1550
ORLANDO, FL 32801

Invoice No: 045601004-0225
Invoice Date: Feb 28, 2025

Project No: 045601004
Project Name: ELEVATION POINTE MASTER
Project Manager: DEITSCH, BRIAN

HOURLY
KH Ref # 045601004.2-31304445

Task	Description	Hrs/Qty	Rate	Current Amount Due
CONSTRUCTION PHASE	ANALYST	0.5	220.00	110.00
	PROFESSIONAL	1.0	265.00	265.00
	SENIOR PROFESSIONAL I	13.5	310.00	4,185.00
		3.5	350.00	1,225.00
	SENIOR TECHNICAL SUPPORT	6.5	185.00	1,202.50
		2.5	200.00	500.00
TOTAL CONSTRUCTION PHASE		27.5		7,487.50
TOTAL LABOR AND EXPENSE DETAIL				7,487.50

This page is for informational purposes only. Please pay amount shown on cover page.

The first part of the paper discusses the importance of understanding the cultural context of the research. It highlights the need for researchers to be sensitive to the values and beliefs of the communities they are studying. This is particularly important in the field of education, where cultural differences can significantly impact learning outcomes.

The second part of the paper focuses on the methodology used in the study. It describes the process of selecting participants, collecting data, and analyzing the results. The authors emphasize the importance of using a mixed-methods approach to capture both quantitative and qualitative data.

The third part of the paper presents the findings of the study. It shows that there are significant differences in learning outcomes between different cultural groups. These findings have important implications for educators and policymakers, who need to take cultural differences into account when designing educational programs.

The final part of the paper discusses the limitations of the study and suggests areas for future research. The authors acknowledge that the study was limited to a specific population and time period, and they suggest that future research should explore the generalizability of the findings.

EXHIBIT C

2022A ACQUISITION AND CONSTRUCTION REQUISITION

ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2022

The undersigned, a Responsible Officer of the Elevation Pointe Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to U.S. Bank Trust Company, National Association, as trustee (the "Trustee"), dated as of April 1, 2022, as supplemented by that certain First Supplemental Trust Indenture dated as of April 1, 2022 (the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (1) Requisition Number: 146
- (2) Name of Payee pursuant to Acquisition Agreement: Bradshaw-Niles & Associates, Inc.
- (3) Amount Payable: \$3,811.25
- (4) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable): Invoice #6845 Surveying Services through September 2024 & Invoice #6942 Surveying Services through April 2025
- (5) Fund or Account and subaccount, if any, from which disbursement to be made:
- (6) Indicate if this requisition is for Deferred Obligations and, if so, the amount:

The undersigned hereby certifies that:

1. ☐ obligations in the stated amount set forth above have been incurred by the District,

or

☐ this requisition is for Costs of Issuance payable from the Acquisition and Construction Fund that have not previously been paid;
2. each disbursement set forth above is a proper charge against the Acquisition and Construction Fund and the applicable subaccount thereof;
3. each disbursement set forth above was incurred in connection with the acquisition and/or construction of the Project;

4. each disbursement represents a Cost of the Project which has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Attached hereto are originals or copies of the invoice(s) from the vendor of the property acquired or the services rendered with respect to which disbursement is hereby requested.


**ELEVATION POINTE COMMUNITY
DEVELOPMENT DISTRICT**

By: 
Responsible Officer

**CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE
REQUESTS ONLY**

If this requisition is for a disbursement from other than Costs of Issuance, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer, as such report shall have been amended or modified on the date hereof.

KIMLEY-HORN AND ASSOCIATES, INC.,
CONSULTING ENGINEER


Title: CDD ENGINEER

Bradshaw-Niles & Associates, Inc.

(904) 829-2591 Office
280 Business Park
Suite 410
St. Augustine, FL 32095

9/13/2024 6845

Elevation Development LLC
189 South Orange Avenue
Suite 1550
Orlando, FL 32801

Elevation Pointe
SR 16 and CR 208

1086-001-0... Due on receipt 9/13/2024 1086-001-01A True...

Elevation Pointe
SR 16 and CR 208

Surveying Services provided through September
12, 2024:

Stake FPL Easement, Add FPL Easement to
Map

Field Crew Time: 9.5 hrs. @ \$155.00 p/hr.	9.5	155.00	1,472.50
Drafting/Calc/Review Time: 1.75 hrs. @ \$125.00 p/hr.	1.75	125.00	218.75

DocuSigned by:
MJ Sanchez
C0C1ABE6A9924A7...
9/23/2024

walter S. Approved

Signed by:
Louana
62D3DC0D72144B6...
9/19/2024

Approved

Thank you for your business!

\$1,691.25

Bradshaw-Niles & Associates, Inc.

Invoice

(904) 829-2591 Office
 280 Business Park
 Suite 410
 St. Augustine, FL 32095


DATE	INVOICE #
4/14/2025	6942

BILL TO
Elevation Development LLC 189 South Orange Avenue Suite 1550 Orlando, FL 32801

PROJECT DESCRIPTION
Elevation Pointe SR 16 St. Johns County, FL

PROJ. #	TERMS	DUE DATE	PROJECT	VENDOR #	PURCHASE ORDER #
1086-001-0...	Due on receipt	4/14/2025	1086-001-01A True...		

DESCRIPTION	QTY	RATE	AMOUNT
Elevation Pointe SR 16 St. Johns County, FL			
Surveying Services provided through April 11, 2025: FPL Easement	1	1,500.00	1,500.00
Locate Conduit Lines for FPL Easement Field Crew Time: 4 hrs. @ \$155.00 p/hr.	4	155.00	620.00

Signed by:

 82D3DC0D72144B6...
 4/15/2025
 Loubna Kaboune

Thank you for your business!

Total \$2,120.00

the 1990s, the number of people in the UK who are employed in the public sector has increased by 1.5 million, from 2.5 million in 1980 to 4 million in 1995. The public sector has become a major employer in the UK, and its growth has been a key factor in the overall growth of the economy.

The public sector has also become a major provider of social services, and its growth has been a key factor in the overall growth of the economy. The public sector has become a major provider of social services, and its growth has been a key factor in the overall growth of the economy.

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EXHIBIT C

2022A ACQUISITION AND CONSTRUCTION REQUISITION

ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2022

The undersigned, a Responsible Officer of the Elevation Pointe Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to U.S. Bank Trust Company, National Association, as trustee (the "Trustee"), dated as of April 1, 2022, as supplemented by that certain First Supplemental Trust Indenture dated as of April 1, 2022 (the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (1) Requisition Number: 147
- (2) Name of Payee pursuant to Acquisition Agreement: Kimmich Smith Architecture, Inc.
- (3) Amount Payable: \$3,750.00
- (4) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable): Invoice #816 Architectural Design: BBQ Add
- (5) Fund or Account and subaccount, if any, from which disbursement to be made:
- (6) Indicate if this requisition is for Deferred Obligations and, if so, the amount:

The undersigned hereby certifies that:

1. ☐ obligations in the stated amount set forth above have been incurred by the District,
or
☐ this requisition is for Costs of Issuance payable from the Acquisition and Construction Fund that have not previously been paid;
2. each disbursement set forth above is a proper charge against the Acquisition and Construction Fund and the applicable subaccount thereof;
3. each disbursement set forth above was incurred in connection with the acquisition and/or construction of the Project;
4. each disbursement represents a Cost of the Project which has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Attached hereto are originals or copies of the invoice(s) from the vendor of the property acquired or the services rendered with respect to which disbursement is hereby requested.

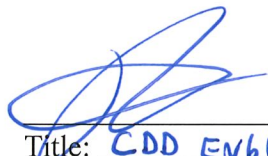
**ELEVATION POINTE COMMUNITY
DEVELOPMENT DISTRICT**

By: 
Responsible Officer

**CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE
REQUESTS ONLY**

If this requisition is for a disbursement from other than Costs of Issuance, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer, as such report shall have been amended or modified on the date hereof.

**KIMLEY-HORN AND ASSOCIATES, INC.,
CONSULTING ENGINEER**


Title: CDD ENGINEER

INVOICE

Kimmich Smith Architecture, LLC
2803 W Busch Blvd. Ste 202
Tampa, FL 33618-4547

info@ks-arc.com
+1 (813) 915-7431
KS-ARC.com



Elevation Development, LLC:2023.45 Elevation Pointe Amenity Center

Bill to

Elevation Development, LLC
189 South Orange Ave, Ste 1550
Orlando, FL 32801

Invoice details

Invoice no.: 816

Terms: Net 15

Invoice date: 03/20/2025

Due date: 04/04/2025

#	Product or service	Description	Qty	Rate	Amount
1.	Architectural Design	Architectural Design: BBQ ADD	1	\$3,000.00	\$3,000.00
2.	Construction Documents	Structural Engineering ♦ Construction Documents: BBQ ADD	1	\$750.00	\$750.00

Total

\$3,750.00

Note to customer

Payment Options:

By check to:
2803 W. Busch Blvd
Suite 202
Tampa, FL 33618

ACH direct to Bank:
Financial Institution: Regions Bank
City/State/Zip: Tampa/Florida/33618
Routing Number: 063104668
Account Number: 0245634505

Via Zelle payments, referencing phone number: 309-530-4154

Wire Transfers option will incur \$15 convenience fee

Signed by:

62D3DC0D72144B6...
4/3/2025

Loubna Kaboune

The first part of the paper discusses the importance of understanding the cultural context of the research. It highlights the need for researchers to be sensitive to the values and beliefs of the communities they are studying. This is particularly important in the field of education, where cultural differences can significantly impact learning outcomes.

The second part of the paper focuses on the methodology used in the study. It describes the process of selecting participants, collecting data, and analyzing the results. The authors emphasize the importance of using a mixed-methods approach to gain a comprehensive understanding of the research topic.

The third part of the paper presents the findings of the study. It discusses the results of the quantitative data analysis and the insights gained from the qualitative interviews. The authors conclude that there are significant differences in learning outcomes between the two groups, and these differences can be attributed to cultural factors.

The final part of the paper offers recommendations for future research and practice. It suggests that educators should be aware of the cultural context of their students and tailor their teaching methods accordingly. Additionally, it calls for further research to explore the underlying reasons for the observed differences.

EXHIBIT C

2022A ACQUISITION AND CONSTRUCTION REQUISITION

ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2022

The undersigned, a Responsible Officer of the Elevation Pointe Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to U.S. Bank Trust Company, National Association, as trustee (the "Trustee"), dated as of April 1, 2022, as supplemented by that certain First Supplemental Trust Indenture dated as of April 1, 2022 (the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (1) Requisition Number: 148
- (2) Name of Payee pursuant to Acquisition Agreement: Kimley-Horn and Associates, Inc.
- (3) Amount Payable: \$2,870.00
- (4) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable): Invoice # 045601001-0325 & Invoice # 045601004-03025 Services through March 31, 2025
- (5) Fund or Account and subaccount, if any, from which disbursement to be made:
- (6) Indicate if this requisition is for Deferred Obligations and, if so, the amount:

The undersigned hereby certifies that:

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**ELEVATION POINTE COMMUNITY
DEVELOPMENT DISTRICT**

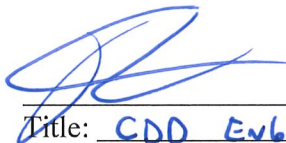


By: _____
Responsible Officer

**CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE
REQUESTS ONLY**

If this requisition is for a disbursement from other than Costs of Issuance, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer, as such report shall have been amended or modified on the date hereof.

**KIMLEY-HORN AND ASSOCIATES, INC.,
CONSULTING ENGINEER**



Title: CDD ENGINEER



Invoice for Professional Services

Please remit payment electronically to:

Account Name: KIMLEY-HORN AND ASSOCIATES, INC.
 Bank Name and Address: WELLS FARGO BANK, N.A., SAN FRANCISCO, CA 94104
 Account Number: 2073089159554
 ABA#: 121000248
 Please send remittance information to: payments@kimley-horn.com

If paying by check, please remit to:

KIMLEY-HORN AND ASSOCIATES, INC.
 P.O. BOX 932520
 ATLANTA, GA 31193-2520

Payment for this invoice is due within 25 days of receipt.

ELEVATION DEVELOPMENT, LLC
 ATTN : OWAIS KHANANI
 121 S ORANGE AVENUE
 SUITE 1250
 ORLANDO, FL 32801

Federal Tax Id: 56-0885615
 For Services Rendered through Mar 31, 2025

Invoice Amount: \$310.00

Invoice No: 045601001-0325

Invoice Date: Mar 31, 2025

Project No: 045601001

Project Name: PREMIUM POINTE CDD

Project Manager: DEITSCH, BRIAN

Client Reference:

Description	Contract Value	% Complete	Amount Earned to Date	Previous Amount Billed	Current Amount Due
TASK 1 PREPARE PETITION EXHIBITS	7,000.00	100.00%	7,000.00	7,000.00	0.00
TASK 2 DISTRICT ENGINEER'S REPORT	18,000.00	100.00%	18,000.00	18,000.00	0.00
TASK 3 RESPONSES TO COMMENTS	0.00	HOURLY	2,232.50	2,232.50	0.00
TASK 4 MEETINGS	0.00	HOURLY	2,147.50	2,147.50	0.00
TASK 5 HEARINGS	0.00	HOURLY	0.00	0.00	0.00
TASK 6 ADDITIONAL SERVICES	0.00	HOURLY	35,652.50	35,342.50	310.00
REIMBURSABLE EXPENSES	0.00	HOURLY	30.82	30.82	0.00
OFFICE EXPENSE	0.00	HOURLY	0.00	0.00	0.00
Subtotal	25,000.00		65,063.32	64,753.32	310.00
Total					310.00

Total Invoice: \$310.00**DESCRIPTION OF HOURLY SERVICES PERFORMED:**

-REQ #143 AND #144 COORDINATION, COMMENT, AND EXECUTION

Signed by:

 62D3DC0D72144B6...
 4/16/2025

CDD



ELEVATION DEVELOPMENT, LLC
ATTN : OWAIS KHANANI
121 S ORANGE AVENUE
SUITE 1250
ORLANDO, FL 32801

Invoice No: 045601001-0325
Invoice Date: Mar 31, 2025

Project No: 045601001
Project Name: PREMIUM POINTE CDD
Project Manager: DEITSCH, BRIAN

HOURLY
KH Ref # 045601001.2-31439045

Task	Description	Qty Hours	Billing Rate	Current Amount Due
ADDITIONAL SERVICES	SUPPORT STAFF	2.0	155.00	310.00
TOTAL ADDITIONAL SERVICES		2.0		310.00
TOTAL LABOR AND EXPENSE DETAIL				310.00

This page is for informational purposes only. Please pay amount shown on cover page.



Invoice for Professional Services

Please remit payment electronically to:		If paying by check, please remit to:	
Account Name:	KIMLEY-HORN AND ASSOCIATES, INC.	KIMLEY-HORN AND ASSOCIATES, INC.	
Bank Name and Address:	WELLS FARGO BANK, N.A., SAN FRANCISCO, CA 94104	P.O. BOX 932520	
Account Number:	2073089159554	ATLANTA, GA 31193-2520	
ABA#:	121000248		
Please send remittance information to:	payments@kimley-horn.com		

Payment for this invoice is due within 25 days of receipt.

ELEVATION DEVELOPMENT, LLC
C/O: ELEVATION POINTE, LLC
189 S ORANGE AVENUE
SUITE 1550
ORLANDO, FL 32801

Invoice Amount: \$2,560.00

Invoice No: 045601004-0325

Invoice Date: Mar 31, 2025

Project No: 045601004

Project Name: ELEVATION POINTE MASTER

Project Manager: DEITSCH, BRIAN

Federal Tax Id: 56-0885615

For Services Rendered through Mar 31, 2025

Client Reference:

Description	Contract Value	% Complete	Amount Earned to Date	Previous Amount Billed	Current Amount Due
TASK 01 MEETINGS, SUPPORT, & PROJECT COORDINATION	0.00	HOURLY	5,875.00	5,875.00	0.00
TASK 02 CIVIL ENGINEERING DESIGN SERVICES	160,000.00	100.00%	160,000.00	160,000.00	0.00
TASK 03 CODE LANDSCAPE AND IRRIGATION	8,000.00	100.00%	8,000.00	8,000.00	0.00
TASK 04 CIVIL PERMITTING SERVICES	25,000.00	100.00%	25,000.00	25,000.00	0.00
TASK 05 SIGNAL WARRANT ANALYSIS	10,000.00	100.00%	10,000.00	10,000.00	0.00
TASK 06 FDOT INTERSECTION CONTROL EVALUATION (ICE) STUDY	0.00	HOURLY	43,572.50	43,572.50	0.00
TASK 07 SIGNALIZATION PLANS	20,000.00	100.00%	20,000.00	20,000.00	0.00
TASK 08 SIGNAL STRUCTURAL DESIGN	5,000.00	100.00%	5,000.00	5,000.00	0.00
TASK 09 SIGNAL RIGHT OF WAY & DRIVEWAY CONNECTION PERMIT AP	15,000.00	100.00%	15,000.00	15,000.00	0.00
TASK 10 LIMITED CONSTRUCTION PHASE SERVICES	0.00	HOURLY	104,987.50	102,427.50	2,560.00
TASK 11 ADDITIONAL SERVICES	0.00	HOURLY	32,535.00	32,535.00	0.00
AMENDMENT #1					
TASK 01 OFF-SITE REUSE MAIN CIVIL ENGINEERING DESIGN SERV	30,000.00	100.00%	30,000.00	30,000.00	0.00
TASK 02 SJC AND FDOT UTILITY REUSE MAIN PERMITTING	12,000.00	100.00%	12,000.00	12,000.00	0.00
TASK 03 ADDITIONAL TRAFFIC IMPACT ANALYSIS	15,000.00	100.00%	15,000.00	15,000.00	0.00



Invoice for Professional Services

Please remit payment electronically to:

Account Name: KIMLEY-HORN AND ASSOCIATES, INC.
 Bank Name and Address: WELLS FARGO BANK, N.A., SAN FRANCISCO, CA 94104
 Account Number: 2073089159554
 ABA#: 121000248
 Please send remittance information to: payments@kimley-horn.com

If paying by check, please remit to:

KIMLEY-HORN AND ASSOCIATES, INC.
 P.O. BOX 932520
 ATLANTA, GA 31193-2520

ELEVATION DEVELOPMENT, LLC
 C/O: ELEVATION POINTE, LLC
 189 S ORANGE AVENUE
 SUITE 1550
 ORLANDO, FL 32801

Federal Tax Id: 56-0885615
 For Services Rendered through Mar 31, 2025

Payment for this invoice is due within 25 days of receipt.

Invoice Amount: \$2,560.00

Invoice No: 045601004-0325
 Invoice Date: Mar 31, 2025

Project No: 045601004
 Project Name: ELEVATION POINTE MASTER
 Project Manager: DEITSCH, BRIAN


Client Reference:

Description	Contract Value	% Complete	Amount Earned to Date	Previous Amount Billed	Current Amount Due
TASK 04 ADDITIONAL CR-208 CIVIL ENGINEERING DESIGN SERVICE	15,000.00	100.00%	15,000.00	15,000.00	0.00
REIMBURSABLE EXPENSES	0.00	HOURLY	6,333.79	6,333.79	0.00
Subtotal	315,000.00		508,303.79	505,743.79	2,560.00
Total					2,560.00

Total Invoice: \$2,560.00

DESCRIPTION OF HOURLY SERVICES PERFORMED (CDD):

-COORDINATION ON PAY APP REVIEWS
 -CONST COORDINATION
 -SIGNAL SHOP DRAWING REVIEW AND COORDINATION
 -COORDINATION ON SIGNAL MATERIAL SUBMITTAL
 -CALL WITH DUFF (SURETY) AND COORDINATION ON BONDING ISSUE
 -CALL WITH LOUBNA. FINAL MODCP APPROVAL AND SENDING FILES
 -BIWEEKLY MEETING
 -RECREATE FPL FILES USING LATEST AND GREATEST CIVIL FOR ELEVATION PARKWAY AND TOWNHOMES

Signed by:

 62D3DC0D72144B6...
 4/16/2025

CDD



ELEVATION DEVELOPMENT, LLC
C/O: ELEVATION POINTE, LLC
189 S ORANGE AVENUE
SUITE 1550
ORLANDO, FL 32801

Invoice No: 045601004-0325
Invoice Date: Mar 31, 2025

Project No: 045601004
Project Name: ELEVATION POINTE MASTER
Project Manager: DEITSCH, BRIAN

HOURLY
KH Ref # 045601004.2-31439046

Task	Description	Qty Hours	Billing Rate	Current Amount Due
CONSTRUCTION PHASE	SENIOR PROFESSIONAL I	6.0	310.00	1,860.00
		2.0	350.00	700.00
TOTAL CONSTRUCTION PHASE		8.0		2,560.00
TOTAL LABOR AND EXPENSE DETAIL				2,560.00

This page is for informational purposes only. Please pay amount shown on cover page.

PARTIAL WAIVER AND RELEASE OF LIEN
UPON PROGRESS PAYMENT

The undersigned lienor, in consideration of the sum of \$2,560.00,
hereby waives and releases its lien and right to claim a lien for labor, services, or materials furnished for invoices
dated 3/31/2025 to ELEVATION DEVELOPMENT, LLC
on the job of ELEVATION POINTE MASTER

Description Of Property

KHA Project #: 045601004 Invoice #: 045601004-0325

This waiver and release does not cover any retention or labor, services, or materials
furnished after the date specified above.

DATED on 04/08/2025

KIMLEY-HORN AND ASSOCIATES, INC.

By: [Signature]

KASEY ARROYO
Assistant Secretary

STATE OF FLORIDA
COUNTY OF ORANGE

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization,
this 8th day of April, 2025, by Kasey Arroyo, Assistant Secretary of Kimley-Horn and

Associates, Inc., a North Carolina corporation. He / She is personally known to me or has provided _____ as
identification.

My commission expires:

10/15/28

[Signature]
Notary Public

Note: This is a statutory form prescribed by Section 713.20, Florida Statutes.
Effective October 1, 1996, a person may not require a lienor to furnish a
waiver or release of lien that is different from the statutory form.



SYDNEY E. COFFMAN
Commission # HH 603624
Expires October 15, 2028

the 1990s, the number of people in the UK who are aged 65 and over has increased by 1.5 million (1990–1999).

There is a growing awareness of the need to address the health care needs of the elderly population. The Department of Health (1999) has identified the need to improve the health care of the elderly as a priority for the NHS. The Department of Health (1999) has also identified the need to improve the health care of the elderly as a priority for the NHS. The Department of Health (1999) has also identified the need to improve the health care of the elderly as a priority for the NHS.

The Department of Health (1999) has identified the need to improve the health care of the elderly as a priority for the NHS. The Department of Health (1999) has also identified the need to improve the health care of the elderly as a priority for the NHS. The Department of Health (1999) has also identified the need to improve the health care of the elderly as a priority for the NHS.

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The Department of Health (1999) has identified the need to improve the health care of the elderly as a priority for the NHS. The Department of Health (1999) has also identified the need to improve the health care of the elderly as a priority for the NHS. The Department of Health (1999) has also identified the need to improve the health care of the elderly as a priority for the NHS.

EXHIBIT C

2022A ACQUISITION AND CONSTRUCTION REQUISITION

ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2022

The undersigned, a Responsible Officer of the Elevation Pointe Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to U.S. Bank Trust Company, National Association, as trustee (the "Trustee"), dated as of April 1, 2022, as supplemented by that certain First Supplemental Trust Indenture dated as of April 1, 2022 (the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (1) Requisition Number: 149
- (2) Name of Payee pursuant to Acquisition Agreement: Kimley-Horn and Associates, Inc.
- (3) Amount Payable: \$157.30
- (4) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable): Invoice # 045601005-0425 Services through April 30, 2025
- (5) Fund or Account and subaccount, if any, from which disbursement to be made:
- (6) Indicate if this requisition is for Deferred Obligations and, if so, the amount:

The undersigned hereby certifies that:

1. ☐ obligations in the stated amount set forth above have been incurred by the District,

or

☐ this requisition is for Costs of Issuance payable from the Acquisition and Construction Fund that have not previously been paid;
2. each disbursement set forth above is a proper charge against the Acquisition and Construction Fund and the applicable subaccount thereof;
3. each disbursement set forth above was incurred in connection with the acquisition and/or construction of the Project;
4. each disbursement represents a Cost of the Project which has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Attached hereto are originals or copies of the invoice(s) from the vendor of the property acquired or the services rendered with respect to which disbursement is hereby requested.


**ELEVATION POINTE COMMUNITY
DEVELOPMENT DISTRICT**

By: 
Responsible Officer

**CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE
REQUESTS ONLY**

If this requisition is for a disbursement from other than Costs of Issuance, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer, as such report shall have been amended or modified on the date hereof.

**KIMLEY-HORN AND ASSOCIATES, INC.,
CONSULTING ENGINEER**


Title: CDD ENGINEER



Invoice for Professional Services

Please remit payment electronically to:

Account Name: KIMLEY-HORN AND ASSOCIATES, INC.
 Bank Name and Address: WELLS FARGO BANK, N.A., SAN FRANCISCO, CA 94104
 Account Number: 2073089159554
 ABA#: 121000248
 Please send remittance information to: payments@kimley-horn.com

If paying by check, please remit to:

KIMLEY-HORN AND ASSOCIATES, INC.
 P.O. BOX 932520
 ATLANTA, GA 31193-2520

Payment for this invoice is due within 25 days of receipt.

ELEVATION DEVELOPMENT, LLC
 ATTN : OWAIS KHANANI
 121 S ORANGE AVENUE
 SUITE 1250
 ORLANDO, FL 32801

Invoice Amount: \$157.30

Invoice No: 045601005-0425

Invoice Date: Apr 30, 2025

Project No: 045601005

Project Name: ELEVATION POINTE SITE

Project Manager: DEITSCH, BRIAN

Federal Tax Id: 56-0885615

For Services Rendered through Apr 30, 2025

Client Reference:

Description	Contract Value	% Complete	Amount Earned to Date	Previous Amount Billed	Current Amount Due
TASK 01 MEETINGS, SUPPORT, & PROJECT COORDINATION	0.00	HOURLY	12,860.00	12,860.00	0.00
TASK 02 CIVIL ENGINEERING DESIGN SERVICES					
TASK 02A TOWNHOMES	147,000.00	100.00%	147,000.00	147,000.00	0.00
TASK 02B MULTIFAMILY	90,000.00	100.00%	90,000.00	90,000.00	0.00
TASK 02C COMMERCIAL	30,000.00	100.00%	30,000.00	30,000.00	0.00
TASK 03 CODE LANDSCAPE AND IRRIGATION DESIGN					
TASK 03A TOWNHOMES	15,000.00	100.00%	15,000.00	15,000.00	0.00
TASK 03B MULTIFAMILY	10,000.00	100.00%	10,000.00	10,000.00	0.00
TASK 03C COMMERCIAL	5,000.00	100.00%	5,000.00	5,000.00	0.00
TASK 04 CIVIL PERMITTING SERVICES					
TASK 04A TOWNHOMES	20,000.00	100.00%	20,000.00	20,000.00	0.00
TASK 04B MULTIFAMILY	22,000.00	100.00%	22,000.00	22,000.00	0.00
TASK 04C COMMERCIAL	18,000.00	100.00%	18,000.00	18,000.00	0.00
TASK 05 LIMITED CONSTRUCTION PHASE SERVICES					
TASK 05A TOWNHOMES	0.00	HOURLY	24,560.00	24,560.00	0.00
TASK 05B MULTIFAMILY	0.00	HOURLY	1,530.00	1,530.00	0.00
TASK 05C COMMERCIAL - CDD REIMBURSABLE	0.00	HOURLY	19,760.00	19,760.00	0.00
TASK 05C COMMERCIAL - NON CDD REIMBURSABLE	0.00	HOURLY	6,640.00	6,640.00	0.00
TASK 06 ADDITIONAL SERVICES	0.00	HOURLY	21,020.00	20,865.00	155.00
AMENDMENT 1					
TASK 01 PARCEL SPECIFIC COMMERCIAL INCREMENTAL MDP-NOTCDD	4,500.00	60.00%	2,700.00	2,700.00	0.00
TASK 02A PARCEL SPECIFIC COMMERCIAL CONSTRUCTION DOC-NOTCDD	10,000.00	100.00%	10,000.00	10,000.00	0.00
TASK 02B ADDITIONAL COMMERCIAL CONSTRUCTION	62,500.00	100.00%	62,500.00	62,500.00	0.00



Invoice for Professional Services

Please remit payment electronically to:

Account Name: KIMLEY-HORN AND ASSOCIATES, INC.
 Bank Name and Address: WELLS FARGO BANK, N.A., SAN FRANCISCO, CA 94104
 Account Number: 2073089159554
 ABA#: 121000248
 Please send remittance information to: payments@kimley-horn.com

If paying by check, please remit to:

KIMLEY-HORN AND ASSOCIATES, INC.
 P.O. BOX 932520
 ATLANTA, GA 31193-2520

Payment for this invoice is due within 25 days of receipt.

ELEVATION DEVELOPMENT, LLC
 ATTN : OWAIS KHANANI
 121 S ORANGE AVENUE
 SUITE 1250
 ORLANDO, FL 32801

Federal Tax Id: 56-0885615
 For Services Rendered through Apr 30, 2025

Invoice Amount: \$157.30

Invoice No: 045601005-0425

Invoice Date: Apr 30, 2025

Project No: 045601005

Project Name: ELEVATION POINTE SITE

Project Manager: DEITSCH, BRIAN

Client Reference:

Description	Contract Value	% Complete	Amount Earned to Date	Previous Amount Billed	Current Amount Due
DOCUMENTS					
TASK 03 ADDITIONAL COMMERCIAL PERMITTING	6,000.00	100.00%	6,000.00	6,000.00	0.00
TASK 04A PARCEL SPECIFIC CODE LANDSCAPE & IRR.PLAN- NON CDD	6,000.00	100.00%	6,000.00	6,000.00	0.00
TASK 04B ADDITIONAL COMMERCIAL CODE LANDSCAPE & IRRIGATION	4,000.00	100.00%	4,000.00	4,000.00	0.00
AMENDMENT 2					
TASK 01 AMENITY CENTER INCREMENTAL MDP	4,500.00	100.00%	4,500.00	4,500.00	0.00
TASK 02 AMENITY CENTER CONSTRUCTION DOCUMENTS	26,000.00	100.00%	26,000.00	26,000.00	0.00
TASK 03 AMENITY CENTER CODE LANDSCAPE AND IRRIGATION PLANS	7,000.00	100.00%	7,000.00	7,000.00	0.00
TASK 04 AMENITY CENTER PERMITTING	8,000.00	95.00%	7,600.00	7,600.00	0.00
REIMBURSABLE EXPENSES	0.00	HOURLY	11,420.49	11,418.19	2.30
Subtotal	495,500.00		591,090.49	590,933.19	157.30
Total					157.30

Total Invoice: \$157.30**DESCRIPTION OF HOURLY SERVICES PERFORMED:**

-OUTLINE OF PROVIDED AND NOT PROVIDED SCOPE AS WELL AS DISCUSSION WITH CLIENT OF WHAT IS NEEDED AT AMENITY CENTER

Signed by:

62D3DC0D72144B6...
 5/16/2025

CDD



Labor and Expense Detail

ELEVATION DEVELOPMENT, LLC
ATTN : OWAIS KHANANI
121 S ORANGE AVENUE
SUITE 1250
ORLANDO, FL 32801

Invoice No: 045601005-0425
Invoice Date: Apr 30, 2025
Project No: 045601005
Project Name: ELEVATION POINTE SITE
Project Manager: DEITSCH, BRIAN

HOURLY

KH Ref # 045601005.2-31751531

Task	Description	Qty Hours	Billing Rate	Current Amount Due
ADDITIONAL SERVICES	SENIOR PROFESSIONAL I	0.5	310.00	155.00
TOTAL ADDITIONAL SERVICES		0.5		155.00
EXPENSES	BOND PLOTS	1.0	2.30	2.30
TOTAL EXPENSES		1.0		2.30
TOTAL LABOR AND EXPENSE DETAIL				157.30

This page is for informational purposes only. Please pay amount shown on cover page.

The first part of the paper discusses the importance of understanding the local context in which a project is implemented. This involves a thorough analysis of the social, economic, and cultural factors that may influence the success or failure of the intervention. The second part of the paper describes the methodology used in the study, which includes a combination of qualitative and quantitative approaches. The third part of the paper presents the findings of the study, which show that the intervention had a positive impact on the target population. The final part of the paper discusses the implications of the findings for future research and practice.

The study was conducted in a rural area of a developing country, where the majority of the population is engaged in agriculture. The intervention was designed to improve the livelihoods of the target population by providing them with access to credit and technical assistance. The results of the study show that the intervention was successful in achieving its objectives, and that the target population was able to improve their living standards as a result of the intervention.

The findings of the study have important implications for the design and implementation of similar interventions in other rural areas. First, it is important to understand the local context in which the intervention is being implemented. This involves a thorough analysis of the social, economic, and cultural factors that may influence the success or failure of the intervention. Second, it is important to use a combination of qualitative and quantitative approaches to collect data. This will allow researchers to gain a more comprehensive understanding of the impact of the intervention. Finally, it is important to monitor the progress of the intervention and to make adjustments as needed. This will ensure that the intervention is able to achieve its objectives and that the target population is able to improve their living standards.

EXHIBIT C

2022A ACQUISITION AND CONSTRUCTION REQUISITION

ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2022

The undersigned, a Responsible Officer of the Elevation Pointe Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to U.S. Bank Trust Company, National Association, as trustee (the "Trustee"), dated as of April 1, 2022, as supplemented by that certain First Supplemental Trust Indenture dated as of April 1, 2022 (the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (1) Requisition Number: 150
- (2) Name of Payee pursuant to Acquisition Agreement: Central Florida Liftstations
- (3) Amount Payable: \$35,625
- (4) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable): Invoice # 3522 Installation of Control Panel, Electrical Gear, Meter Can, Conduits and Wiring.
- (5) Fund or Account and subaccount, if any, from which disbursement to be made:
- (6) Indicate if this requisition is for Deferred Obligations and, if so, the amount:

The undersigned hereby certifies that:

1. ☐ obligations in the stated amount set forth above have been incurred by the District,

or


☐ this requisition is for Costs of Issuance payable from the Acquisition and Construction Fund that have not previously been paid;
2. each disbursement set forth above is a proper charge against the Acquisition and Construction Fund and the applicable subaccount thereof;
3. each disbursement set forth above was incurred in connection with the acquisition and/or construction of the Project;
4. each disbursement represents a Cost of the Project which has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Attached hereto are originals or copies of the invoice(s) from the vendor of the property acquired or the services rendered with respect to which disbursement is hereby requested.


**ELEVATION POINTE COMMUNITY
DEVELOPMENT DISTRICT**

By:  _____
Responsible Officer

**CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE
REQUESTS ONLY**

If this requisition is for a disbursement from other than Costs of Issuance, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer, as such report shall have been amended or modified on the date hereof.

**KIMLEY-HORN AND ASSOCIATES, INC.,
CONSULTING ENGINEER**

 _____
Title: CDD ENGINEER

Central Florida Liftstations

740179 PO Box
Orange City, FL 32774
+14072528657
scott@cfliftstations.com



CENTRAL
FLORIDA
LIFTSTATIONS

Invoice 3522**BILL TO**

Elevation Development
189 South Orange Ave
Suite 1550
Orlando, FL 32801

DATE
04/28/2025

PLEASE PAY
\$35,625.00

DUE DATE
05/28/2025

PROJECT

Elevation Pointe #8195

DATE	DESCRIPTION	QTY	RATE	AMOUNT
	Installation of control panel, electrical gear, meter can, conduits, and wiring.	1	35,625.00	35,625.00
SUBTOTAL				35,625.00
TAX				0.00
TOTAL				35,625.00

TOTAL DUE \$35,625.00

Signed by:

D3C0A642D6B04C3...
5/8/2025

Tony Gonzalez

Signed by:

62D3DC0D72144B6...
5/16/2025

Loubna kaboune

THANK YOU.

The first part of the paper discusses the importance of understanding the local context in which a project is implemented. This includes a thorough analysis of the social, economic, and cultural factors that may influence the success or failure of the intervention. The second part of the paper describes the methodology used in the study, which involved a combination of qualitative and quantitative data collection methods. The third part of the paper presents the results of the study, which show that the intervention had a positive impact on the target population. The final part of the paper discusses the implications of the findings for future research and practice.

The study was conducted in a rural area of a developing country, where the majority of the population is engaged in agriculture. The intervention was designed to improve the livelihoods of the target population by providing them with access to credit and technical assistance. The results of the study show that the intervention was successful in achieving its objectives, and that the target population was able to improve their living standards as a result of the intervention.

The findings of the study have important implications for future research and practice. First, the study demonstrates the importance of understanding the local context in which a project is implemented. Second, the study shows that a combination of qualitative and quantitative data collection methods can be used to evaluate the impact of an intervention. Finally, the study shows that an intervention that provides access to credit and technical assistance can have a positive impact on the livelihoods of the target population.

EXHIBIT C

2022A ACQUISITION AND CONSTRUCTION REQUISITION

ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2022

The undersigned, a Responsible Officer of the Elevation Pointe Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to U.S. Bank Trust Company, National Association, as trustee (the "Trustee"), dated as of April 1, 2022, as supplemented by that certain First Supplemental Trust Indenture dated as of April 1, 2022 (the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (1) Requisition Number: 151
- (2) Name of Payee pursuant to Acquisition Agreement: Kimley-Horn and Associates, Inc.
- (3) Amount Payable: \$6,217.50
- (4) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable): Invoice # 045601005-0525 & Invoice # 045601001-0525 Services through May 31, 2025
- (5) Fund or Account and subaccount, if any, from which disbursement to be made:
- (6) Indicate if this requisition is for Deferred Obligations and, if so, the amount:

The undersigned hereby certifies that:

1. ☐ obligations in the stated amount set forth above have been incurred by the District,

or

☐ this requisition is for Costs of Issuance payable from the Acquisition and Construction Fund that have not previously been paid;
2. each disbursement set forth above is a proper charge against the Acquisition and Construction Fund and the applicable subaccount thereof;
3. each disbursement set forth above was incurred in connection with the acquisition and/or construction of the Project;

4. each disbursement represents a Cost of the Project which has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Attached hereto are originals or copies of the invoice(s) from the vendor of the property acquired or the services rendered with respect to which disbursement is hereby requested.


**ELEVATION POINTE COMMUNITY
DEVELOPMENT DISTRICT**

By: 
Responsible Officer

**CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE
REQUESTS ONLY**

If this requisition is for a disbursement from other than Costs of Issuance, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer, as such report shall have been amended or modified on the date hereof.

**KIMLEY-HORN AND ASSOCIATES, INC.,
CONSULTING ENGINEER**


Title: CDD ENGINEER



Invoice for Professional Services

Please remit payment electronically to:

Account Name: KIMLEY-HORN AND ASSOCIATES, INC.
 Bank Name and Address: WELLS FARGO BANK, N.A., SAN FRANCISCO, CA 94104
 Account Number: 2073089159554
 ABA#: 121000248
 Please send remittance information to: payments@kimley-horn.com

If paying by check, please remit to:

KIMLEY-HORN AND ASSOCIATES, INC.
 P.O. BOX 932520
 ATLANTA, GA 31193-2520

Payment for this invoice is due within 25 days of receipt.

ELEVATION DEVELOPMENT, LLC
 ATTN : OWAIS KHANANI
 121 S ORANGE AVENUE
 SUITE 1250
 ORLANDO, FL 32801

Federal Tax Id: 56-0885615
 For Services Rendered through May 31, 2025

Invoice Amount: \$660.00

Invoice No: 045601001-0525
 Invoice Date: May 31, 2025

Project No: 045601001
 Project Name: PREMIUM POINTE CDD
 Project Manager: DEITSCH, BRIAN

Client Reference:

Description	Contract Value	% Complete	Amount Earned to Date	Previous Amount Billed	Current Amount Due
TASK 1 PREPARE PETITION EXHIBITS	7,000.00	100.00%	7,000.00	7,000.00	0.00
TASK 2 DISTRICT ENGINEER'S REPORT	18,000.00	100.00%	18,000.00	18,000.00	0.00
TASK 3 RESPONSES TO COMMENTS	0.00	HOURLY	2,232.50	2,232.50	0.00
TASK 4 MEETINGS	0.00	HOURLY	2,147.50	2,147.50	0.00
TASK 5 HEARINGS	0.00	HOURLY	0.00	0.00	0.00
TASK 6 ADDITIONAL SERVICES	0.00	HOURLY	36,312.50	35,652.50	660.00
REIMBURSABLE EXPENSES	0.00	HOURLY	30.82	30.82	0.00
OFFICE EXPENSE	0.00	HOURLY	0.00	0.00	0.00
Subtotal	25,000.00		65,723.32	65,063.32	660.00
Total					660.00

Total Invoice: \$660.00

DESCRIPTION OF SERVICES PERFORMED:

REVIEWED REQ #145, #146, #147, AND #148

Signed by:

Louina
 62D3DC0D72144B6...
 7/1/2025

CDD



ELEVATION DEVELOPMENT, LLC
ATTN : OWAIS KHANANI
121 S ORANGE AVENUE
SUITE 1250
ORLANDO, FL 32801

Invoice No: 045601001-0525
Invoice Date: May 31, 2025

Project No: 045601001
Project Name: PREMIUM POINTE CDD
Project Manager: DEITSCH, BRIAN

HOURLY

KH Ref # 045601001.2-32136933

Task	Description	Qty Hours	Billing Rate	Current Amount Due
ADDITIONAL SERVICES	SENIOR PROFESSIONAL I	1.0	350.00	350.00
	SUPPORT STAFF	2.0	155.00	310.00
TOTAL ADDITIONAL SERVICES		3.0		660.00
TOTAL LABOR AND EXPENSE DETAIL				660.00

This page is for informational purposes only. Please pay amount shown on cover page.



Invoice for Professional Services

Please remit payment electronically to:

Account Name: KIMLEY-HORN AND ASSOCIATES, INC.
 Bank Name and Address: WELLS FARGO BANK, N.A., SAN FRANCISCO, CA 94104
 Account Number: 2073089159554
 ABA#: 121000248
 Please send remittance information to: payments@kimley-horn.com

If paying by check, please remit to:

KIMLEY-HORN AND ASSOCIATES, INC.
 P.O. BOX 932520
 ATLANTA, GA 31193-2520

Payment for this invoice is due within 25 days of receipt.

ELEVATION DEVELOPMENT, LLC
 ATTN : OWAS KHANANI
 121 S ORANGE AVENUE
 SUITE 1250
 ORLANDO, FL 32801

Federal Tax Id: 56-0885615
 For Services Rendered through May 31, 2025

Invoice Amount: \$5,557.50

Invoice No: 045601005-0525
 Invoice Date: May 31, 2025

Project No: 045601005
 Project Name: ELEVATION POINTE SITE
 Project Manager: DEITSCH, BRIAN

Client Reference:

Description	Contract Value	% Complete	Amount Earned to Date	Previous Amount Billed	Current Amount Due
TASK 01 MEETINGS, SUPPORT, & PROJECT COORDINATION	0.00	HOURLY	12,860.00	12,860.00	0.00
TASK 02 CIVIL ENGINEERING DESIGN SERVICES					
TASK 02A TOWNHOMES	147,000.00	100.00%	147,000.00	147,000.00	0.00
TASK 02B MULTIFAMILY	90,000.00	100.00%	90,000.00	90,000.00	0.00
TASK 02C COMMERCIAL	30,000.00	100.00%	30,000.00	30,000.00	0.00
TASK 03 CODE LANDSCAPE AND IRRIGATION DESIGN					
TASK 03A TOWNHOMES	15,000.00	100.00%	15,000.00	15,000.00	0.00
TASK 03B MULTIFAMILY	10,000.00	100.00%	10,000.00	10,000.00	0.00
TASK 03C COMMERCIAL	5,000.00	100.00%	5,000.00	5,000.00	0.00
TASK 04 CIVIL PERMITTING SERVICES					
TASK 04A TOWNHOMES	20,000.00	100.00%	20,000.00	20,000.00	0.00
TASK 04B MULTIFAMILY	22,000.00	100.00%	22,000.00	22,000.00	0.00
TASK 04C COMMERCIAL	18,000.00	100.00%	18,000.00	18,000.00	0.00
TASK 05 LIMITED CONSTRUCTION PHASE SERVICES					
TASK 05A TOWNHOMES	0.00	HOURLY	24,560.00	24,560.00	0.00
TASK 05B MULTIFAMILY	0.00	HOURLY	1,530.00	1,530.00	0.00
TASK 05C COMMERCIAL - CDD REIMBURSABLE	0.00	HOURLY	19,760.00	19,760.00	0.00
TASK 05C COMMERCIAL - NON CDD REIMBURSABLE	0.00	HOURLY	6,640.00	6,640.00	0.00
TASK 06 ADDITIONAL SERVICES	0.00	HOURLY	26,577.50	21,020.00	5,557.50
AMENDMENT 1					
TASK 01 PARCEL SPECIFIC COMMERCIAL INCREMENTAL MDP-NOTCDD	4,500.00	60.00%	2,700.00	2,700.00	0.00
TASK 02A PARCEL SPECIFIC COMMERCIAL CONSTRUCTION DOC-NOTCDD	10,000.00	100.00%	10,000.00	10,000.00	0.00
TASK 02B ADDITIONAL COMMERCIAL CONSTRUCTION	62,500.00	100.00%	62,500.00	62,500.00	0.00



Invoice for Professional Services

Please remit payment electronically to:

Account Name: KIMLEY-HORN AND ASSOCIATES, INC.
 Bank Name and Address: WELLS FARGO BANK, N.A., SAN FRANCISCO, CA 94104
 Account Number: 2073089159554
 ABA#: 121000248
 Please send remittance information to: payments@kimley-horn.com

If paying by check, please remit to:

KIMLEY-HORN AND ASSOCIATES, INC.
 P.O. BOX 932520
 ATLANTA, GA 31193-2520

Payment for this invoice is due within 25 days of receipt.

ELEVATION DEVELOPMENT, LLC
 ATTN : OWAIS KHANANI
 121 S ORANGE AVENUE
 SUITE 1250
 ORLANDO, FL 32801

Invoice Amount: \$5,557.50

Invoice No: 045601005-0525
 Invoice Date: May 31, 2025

Project No: 045601005
 Project Name: ELEVATION POINTE SITE
 Project Manager: DEITSCH, BRIAN

Federal Tax Id: 56-0885615
 For Services Rendered through May 31, 2025

Client Reference:

Description	Contract Value	% Complete	Amount Earned to Date	Previous Amount Billed	Current Amount Due
DOCUMENTS					
TASK 03 ADDITIONAL COMMERCIAL PERMITTING	6,000.00	100.00%	6,000.00	6,000.00	0.00
TASK 04A PARCEL SPECIFIC CODE LANDSCAPE & IRR.PLAN- NON CDD	6,000.00	100.00%	6,000.00	6,000.00	0.00
TASK 04B ADDITIONAL COMMERCIAL CODE LANDSCAPE & IRRIGATION	4,000.00	100.00%	4,000.00	4,000.00	0.00
AMENDMENT 2					
TASK 01 AMENITY CENTER INCREMENTAL MDP	4,500.00	100.00%	4,500.00	4,500.00	0.00
TASK 02 AMENITY CENTER CONSTRUCTION DOCUMENTS	26,000.00	100.00%	26,000.00	26,000.00	0.00
TASK 03 AMENITY CENTER CODE LANDSCAPE AND IRRIGATION PLANS	7,000.00	100.00%	7,000.00	7,000.00	0.00



Please remit payment electronically to:		If paying by check, please remit to:	
Account Name:	KIMLEY-HORN AND ASSOCIATES, INC.	KIMLEY-HORN AND ASSOCIATES, INC.	
Bank Name and Address:	WELLS FARGO BANK, N.A., SAN FRANCISCO, CA 94104	P.O. BOX 932520	
Account Number:	2073089159554	ATLANTA, GA 31193-2520	
ABA#:	121000248		
Please send remittance information to:	payments@kimley-horn.com		

Payment for this invoice is due within 25 days of receipt.

ELEVATION DEVELOPMENT, LLC
ATTN : OWAIS KHANANI
121 S ORANGE AVENUE
SUITE 1250
ORLANDO, FL 32801

Invoice Amount: \$5,557.50

Invoice No: 045601005-0525
Invoice Date: May 31, 2025

Project No: 045601005
Project Name: ELEVATION POINTE SITE
Project Manager: DEITSCH, BRIAN

Client Reference:

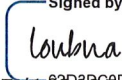
Federal Tax Id: 56-0885615
For Services Rendered through May 31, 2025

Description	Contract Value	% Complete	Amount Earned to Date	Previous Amount Billed	Current Amount Due
TASK 04 AMENITY CENTER PERMITTING	8,000.00	95.00%	7,600.00	7,600.00	0.00
REIMBURSABLE EXPENSES	0.00	HOURLY	11,420.49	11,420.49	0.00
Subtotal	495,500.00		596,647.99	591,090.49	5,557.50
Total					5,557.50

Total Invoice: \$5,557.50

DESCRIPTION OF HOURLY SERVICES PERFORMED: (EFFORT FOR UPDATES TO THE CDD AMENITY CENTER)

ADDING NEW ARCHITECTURAL LAYOUT TO SITE PLAN FOR AMENITY CENTER
GRADING PARKING INFRASTRUCTURE AND POOL DECK DUE TO ARCHITECTURAL CHANGES
GRADING AMENITY CENTER DECK
DRAINAGE SYSTEM REVISION
DRAINAGE DESIGN FOR REVISED BATH HOUSE AND DECK
COORDINATION WITH KIMMICH-SMITH REGARDING ARCHITECTURAL CHANGES
SITE PLAN REVISION
SITE PLAN COORDINATION WITH KS-ARC
AMENITY CENTER GEOMETRY PLAN CHANGES
REVISED LAYOUT TO AMENITY DRAWINGS DUE TO ARCHITECTURAL CHANGES

Signed by:

7/1/2025
82D8DC8D72144B6...
CDD



ELEVATION DEVELOPMENT, LLC
ATTN : OWAIS KHANANI
121 S ORANGE AVENUE
SUITE 1250
ORLANDO, FL 32801

Invoice No: 045601005-0525
Invoice Date: May 31, 2025

Project No: 045601005
Project Name: ELEVATION POINTE SITE
Project Manager: DEITSCH, BRIAN

HOURLY

KH Ref # 045601005.2-32167121

Task	Description	Qty Hours	Billing Rate	Current Amount Due
ADDITIONAL SERVICES	PROFESSIONAL	19.5	285.00	5,557.50
TOTAL ADDITIONAL SERVICES		19.5		5,557.50
TOTAL LABOR AND EXPENSE DETAIL				5,557.50

This page is for informational purposes only. Please pay amount shown on cover page.

SECTION X

SECTION C

SECTION 1

Elevation Pointe
Community Development District

Unaudited Financial Reporting
July 31, 2025



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6	<u>Assessment Schedule</u>
7	<u>Long Term Debt Schedule</u>

Elevation Pointe
Community Development District
Combined Balance Sheet
July 31, 2025

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Operating Account	\$ 12,961	\$ -	\$ -	\$ 12,961
Due from Capital	\$ -	\$ -	\$ -	\$ -
Due from Debt Service	\$ 194	\$ -	\$ -	\$ 194
Prepaid	\$ 2,357	\$ -	\$ -	\$ 2,357
Investments:				
Series 2022				
Reserve A1	\$ -	\$ 274,920	\$ -	\$ 274,920
Reserve A2	\$ -	\$ 259,820	\$ -	\$ 259,820
Revenue	\$ -	\$ 76,340	\$ -	\$ 76,340
Capitalized Interest A1	\$ -	\$ -	\$ -	\$ -
Capitalized Interest A2	\$ -	\$ -	\$ -	\$ -
Sinking Fund	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ 345,855	\$ 345,855
Cost of Issuance	\$ -	\$ -	\$ -	\$ -
Total Assets	\$ 15,513	\$ 611,080	\$ 345,855	\$ 972,447
Liabilities:				
Accounts Payable	\$ 19,732	\$ -	\$ -	\$ 19,732
Retainage Payable	\$ -	\$ -	\$ 185,540	\$ 185,540
Due to General Fund	\$ -	\$ -	\$ -	\$ -
Total Liabilities	\$ 19,732	\$ -	\$ 185,540	\$ 205,272
Fund Balance:				
Restricted For:				
Debt Service - Series 2022	\$ -	\$ 611,080	\$ -	\$ 611,080
Capital Projects - Series 2022	\$ -	\$ -	\$ 160,315	\$ 160,315
Unassigned	\$ (6,577)	\$ -	\$ -	\$ (6,577)
Total Fund Balances	\$ (4,220)	\$ 611,080	\$ 160,315	\$ 767,175
Total Liabilities & Fund Balance	\$ 15,513	\$ 611,080	\$ 345,855	\$ 972,447

Elevation Pointe

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2025

	Amended	Prorated Budget	Actual	
	Budget	Thru 07/31/25	Thru 07/31/25	Variance

Revenues:

Assessments - Direct	\$ 133,816	\$ 111,513	\$ 38,317	\$ (73,196)
Developer Contributions	\$ 209,770	\$ 1,426	\$ 1,426	\$ -
Boundary Amendment Contribution	\$ -	\$ -	\$ 13,846	\$ 13,846
Total Revenues	\$ 343,586	\$ 112,940	\$ 53,590	\$ (59,350)

Expenditures:

General & Administrative:

Supervisors Fees	\$ 12,000	\$ 10,000	\$ -	\$ 10,000
FICA Expense	\$ 918	\$ 765	\$ -	\$ 765
Engineering	\$ 12,000	\$ 10,000	\$ -	\$ 10,000
Attorney	\$ 25,000	\$ 20,833	\$ 5,231	\$ 15,602
Annual Audit	\$ 5,250	\$ 5,250	\$ 5,300	\$ (50)
Assessment Administration	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Arbitrage	\$ 450	\$ -	\$ 450	\$ (450)
Dissemination	\$ 5,250	\$ 4,375	\$ 4,375	\$ -
Trustee Fees	\$ 5,000	\$ 5,000	\$ 4,041	\$ 959
Management Fees	\$ 42,500	\$ 35,417	\$ 35,417	\$ (0)
Information Technology	\$ 1,392	\$ 1,160	\$ 1,653	\$ (493)
Website Maintenance	\$ 975	\$ 813	\$ 1,158	\$ (345)
Telephone	\$ 100	\$ 83	\$ -	\$ 83
Postage	\$ 1,000	\$ 833	\$ 67	\$ 767
Printing & Binding	\$ 1,000	\$ 833	\$ 48	\$ 786
Insurance	\$ 6,181	\$ 6,181	\$ 5,814	\$ 367
Legal Advertising	\$ 8,000	\$ 6,667	\$ 266	\$ 6,401
Other Current Charges	\$ 1,000	\$ 833	\$ 464	\$ 369
Office Supplies	\$ 625	\$ 521	\$ 0	\$ 521
Boundary Amendment	\$ -	\$ -	\$ 10,151	\$ (10,151)
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 133,816	\$ 114,740	\$ 74,609	\$ 40,131

Operation and Maintenance

Field Expenses

Property Insurance	\$ 5,000	\$ 4,167	\$ -	\$ 4,167
Field Management	\$ 15,750	\$ 13,125	\$ -	\$ 13,125
Landscape Maintenance	\$ 75,000	\$ 62,500	\$ -	\$ 62,500
Landscape Replacement	\$ 2,500	\$ 2,083	\$ -	\$ 2,083
Lake Maintenance	\$ 12,000	\$ 10,000	\$ -	\$ 10,000
Wetland Mitigation/Maintenance	\$ 6,000	\$ 5,000	\$ -	\$ 5,000
Streetlights	\$ 9,000	\$ 7,500	\$ -	\$ 7,500
Electric	\$ 2,500	\$ 2,083	\$ -	\$ 2,083
Water & Sewer	\$ 2,400	\$ 2,000	\$ -	\$ 2,000
Sidewalk & Asphalt Maintenance	\$ 500	\$ 417	\$ -	\$ 417
Irrigation Repairs	\$ 2,500	\$ 2,083	\$ -	\$ 2,083
General Repairs & Maintenance	\$ 5,000	\$ 4,167	\$ -	\$ 4,167
Contingency	\$ 7,500	\$ 6,250	\$ -	\$ 6,250

Subtotal	\$ 145,650	\$ 121,375	\$ -	\$ 121,375
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Elevation Pointe

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2025

	Amended	Prorated Budget	Actual	
	Budget	Thru 07/31/25	Thru 07/31/25	Variance
Amenity Expenses				
Amenity - Electric	\$ 7,500	\$ 6,250	\$ -	\$ 6,250
Amenity - Water	\$ 1,500	\$ 1,250	\$ -	\$ 1,250
Internet	\$ 900	\$ 750	\$ -	\$ 750
Pest Control	\$ 720	\$ 600	\$ -	\$ 600
Janitorial Services	\$ 5,000	\$ 4,167	\$ -	\$ 4,167
Security Services	\$ 5,000	\$ 4,167	\$ -	\$ 4,167
Pool Maintenance	\$ 10,000	\$ 8,333	\$ -	\$ 8,333
Amenity Repairs & Maintenance	\$ 1,000	\$ 833	\$ -	\$ 833
Contingency	\$ 7,500	\$ 6,250	\$ -	\$ 6,250
Subtotal	\$ 39,120	\$ 32,600	\$ -	\$ 32,600
Total O&M Expenses:	\$ 184,770	\$ 153,975	\$ -	\$ 153,975
Total Expenditures	\$ 318,586	\$ 268,715	\$ 74,609	\$ 194,106
<u>Other Financing Sources/Uses:</u>				
Capital Reserves - Amenity	\$ 10,000	\$ 8,333	\$ -	\$ (8,333)
Capital Reserves - Roadways	\$ 15,000	\$ 12,500	\$ -	\$ (12,500)
Total Other Financing Sources/Uses	\$ 25,000	\$ 20,833	\$ -	\$ (20,833)
Excess Revenues (Expenditures)	\$ (0)		\$ (21,018)	
Fund Balance - Beginning	\$ -		\$ 16,799	
Fund Balance - Ending	\$ (0)		\$ (4,220)	

Elevation Pointe

Community Development District

Debt Service Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 07/31/25	Thru 07/31/25	Variance
Revenues:				
Assessments - Direct A1	\$ 274,920	\$ 178,698	\$ 178,698	\$ -
Assessments - Direct A2	\$ 259,820	\$ 129,910	\$ 129,910	\$ -
Interest	\$ 10,000	\$ 8,333	\$ 22,607	\$ 14,274
Total Revenues	\$ 544,740	\$ 316,941	\$ 331,215	\$ 14,274
Expenditures:				
Series 2022 A-1				
Interest - 11/1	\$ 96,225	\$ 96,225	\$ 96,225	\$ -
Principal - 5/1	\$ 80,000	\$ 80,000	\$ 80,000	\$ -
Interest - 5/1	\$ 96,225	\$ 96,225	\$ 96,225	\$ -
Series 2022 A2				
Interest - 11/1	\$ 129,910	\$ 129,910	\$ 129,910	\$ -
Interest - 5/1	\$ 129,910	\$ 129,910	\$ 129,910	\$ -
Total Expenditures	\$ 532,270	\$ 532,270	\$ 532,270	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 12,470	\$ (215,329)	\$ (201,055)	\$ 14,274
Fund Balance - Beginning	\$ 250,900		\$ 812,135	
Fund Balance - Ending	\$ 263,370		\$ 611,080	

Elevation Pointe

Community Development District

Capital Projects Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 07/31/25	Thru 07/31/25	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 20,040	\$ 20,040
Total Revenues	\$ -	\$ -	\$ 20,040	\$ 20,040
Expenditures:				
Capital Outlay - Construction	\$ -	\$ -	\$ 421,623	\$ (421,623)
Capital Outlay - Cost of Issuance	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ 421,623	\$ (421,623)
Other Financing Sources:				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ -		\$ (401,583)	
Fund Balance - Beginning	\$ -		\$ 561,898	
Fund Balance - Ending	\$ -		\$ 160,315	

Elevation Pointe
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - Direct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,317
Developer Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,426	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,426
Boundary Amendment Contribution	\$ -	\$ 3,695	\$ -	\$ 10,151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,846
Total Revenues	\$ -	\$ 3,695	\$ -	\$ 10,151	\$ -	\$ -	\$ 39,744	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,590
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	\$ 462	\$ 210	\$ 126	\$ 740	\$ 977	\$ 257	\$ 696	\$ 862	\$ 902	\$ -	\$ -	\$ -	\$ 5,231
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,300
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ -	\$ -	\$ 4,375
Trustee Fees	\$ 2,357	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,684	\$ -	\$ -	\$ -	\$ -	\$ 4,041
Management Fees	\$ 3,542	\$ 3,542	\$ 3,542	\$ 3,542	\$ 3,542	\$ 3,542	\$ 3,542	\$ 3,542	\$ 3,542	\$ 3,542	\$ -	\$ -	\$ 35,417
Information Technology	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ -	\$ -	\$ 1,653
Website Maintenance	\$ 116	\$ 116	\$ 116	\$ 116	\$ 116	\$ 116	\$ 116	\$ 116	\$ 116	\$ 116	\$ -	\$ -	\$ 1,158
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ 1	\$ -	\$ 1	\$ -	\$ -	\$ 62	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 67
Insurance	\$ 5,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,814
Printing & Binding	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48
Legal Advertising	\$ 266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 266
Other Current Charges	\$ 40	\$ 40	\$ 55	\$ 40	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ -	\$ -	\$ 464
Office Supplies	\$ 0	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 0
Boundary Amendment	\$ 3,040	\$ 7,111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,151
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative:	\$ 16,416	\$ 11,622	\$ 4,443	\$ 5,040	\$ 5,285	\$ 4,674	\$ 10,305	\$ 7,305	\$ 5,210	\$ 4,308	\$ -	\$ -	\$ 74,609
Total Expenditures	\$ 16,416	\$ 11,622	\$ 4,443	\$ 5,040	\$ 5,285	\$ 4,674	\$ 10,305	\$ 7,305	\$ 5,210	\$ 4,308	\$ -	\$ -	\$ 74,609
Excess Revenues (Expenditures)	\$ (16,416)	\$ (7,927)	\$ (4,443)	\$ 5,111	\$ (5,285)	\$ (4,674)	\$ 29,439	\$ (7,305)	\$ (5,210)	\$ (4,308)	\$ -	\$ -	\$ (21,018)

Elevation Pointe
COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT RECEIPTS
FISCAL YEAR 2025

DIRECT BILL ASSESSMENTS

Elevation Premium Pointe LLC 2025-01			Net Assessments	\$ 408,736.00	\$ 133,816.00	\$ 274,920.00
Date Received	Due Date	Check Number	Net Assessed	Amount Received	General Fund	Series 2022A-1 Debt Service
3/3/25	11/1/24		\$ 66,908.00	\$ 39,744.00	\$ 66,908.00	
	2/1/25		\$ 33,454.00	\$ -	\$ 33,454.00	
	3/1/25	ACH	\$ 178,698.00	\$ 178,698.00		\$ 178,698.00
	5/1/25		\$ 33,454.00	\$ -	\$ 33,454.00	
	9/1/25		\$ 96,222.00	\$ -		\$ 96,222.00
			\$ 408,736.00	\$ 178,698.00	\$ 133,816.00	\$ 274,920.00

Elevation Premium Pointe LLC 2025-02			Net Assessments	\$ 259,820.00		\$ 259,820.00
Date Received	Due Date	Check Number	Net Assessed	Amount Received	General Fund	Series 2022A-2 Debt Service
3/3/25	3/1/24	ACH	\$ 129,910.00	\$ 129,910.00		\$ 129,910.00
	9/1/24		\$ 129,910.00	\$ -		\$ 129,910.00
			\$ 259,820.00	\$ 129,910.00		\$ 259,820.00

Elevation Pointe
Community Development District
Long Term Debt Report

Series 2022 A1, Special Assessment Bonds

Interest Rates:	3.9% , 4.125%, 4.400%, 4.600%	
Maturity Date:	5/1/2052	
Reserve Fund Definition	50% of Maximum Annual Debt Service	
Reserve Fund Requirement	\$274,920	
Reserve Fund Balance	\$274,920	
Bonds Outstanding - 04/26/2022		\$4,490,000
Principal Payment - 5/1/23		(\$75,000)
Principal Payment - 5/1/24		(\$80,000)
Current Bonds Outstanding		\$4,335,000

Series 2022 A2, Special Assessment Bonds

Interest Rates:	4.400%	
Maturity Date:	5/1/2052	
Reserve Fund Definition	50% of Maximum Annual Debt Service	
Reserve Fund Requirement	\$259,820	
Reserve Fund Balance	\$259,820	
Bonds Outstanding - 04/26/2022		\$5,905,000
Current Bonds Outstanding		\$5,905,000

SECTION 2

Elevation Pointe FKA Premium Pointe

Community Development District

Funding Request #54

4/30/25

PAYEE	GENERAL FUND FY25	Boundary Amendment FY25
1 Governmental Management Services		
Invoice # 51 - Management Fees for April 2025	\$ 4,260.97	
2 Grau and Associates		
Invoice # 27179 - FY24 Audit	\$ 5,300.00	
3 Kutak Rock LLP		
Invoice # 3541137 - General Counsel for February 2025	\$ 977.00	
Invoice # 3554893 - General Counsel for March 2025	\$ 256.50	
4 Bank Fees	\$ 48.00	
	\$ 10,842.47	\$ -
Total	\$ 10,842.47	

Please make check payable to:

Elevation Pointe CDD

6200 Lee Vista Blvd Suite 300

Orlando FL 32822

1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 52

Invoice Date: 4/1/25

Due Date: 4/1/25

Case:

P.O. Number:

Bill To:

Elevation Pointe CDD
219 E Livingston St.
Orlando, FL 32801

[illegible]

Grau and Associates

1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

*Elevation Pointe Community Development District
219 East Livingston Street
Orlando, FL 32801*

Invoice No. 27179
Date 04/01/2025

SERVICE	AMOUNT
Audit FYE 09/30/2024	\$ <u>5,300.00</u>
Current Amount Due	\$ <u><u>5,300.00</u></u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
5,300.00	0.00	0.00	0.00	0.00	5,300.00

Payment due upon receipt.

KUTAK ROCK LLP**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

March 31, 2025

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

ACH/Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3541137

Client Matter No. 16223-1

Notification Email: eftgroup@kutakrock.com

Mr. George Flint
Elevation Pointe Community Development District
Governmental Management Services - Central Florida
219 E. Livingston Street
Orlando, FL 32801

Invoice No. 3541137
16223-1

Re: General Counsel

For Professional Legal Services Rendered

02/02/25	G. Lovett	0.50	132.50	Monitor legislative process relating to matters impacting special districts
02/03/25	K. Jusevitch	0.30	61.50	Prepare deed form and confer with Johnson
02/04/25	J. Johnson	0.40	174.00	Review correspondence and follow up with Jeremy on acquisitions
02/22/25	J. Johnson	0.70	304.50	Review correspondence regarding meeting; review correspondence from Flint regarding litigation; confer with Flint on direct bills and collections
02/25/25	J. Johnson	0.70	304.50	Multiple calls and correspondences with Sealy and Flint on assessment and tri-party agreement
TOTAL HOURS		2.60		

KUTAK ROCK LLP

Elevation Pointe CDD

March 31, 2025

Client Matter No. 16223-1

Invoice No. 3541137

Page 2

TOTAL FOR SERVICES RENDERED \$977.00

TOTAL CURRENT AMOUNT DUE \$977.00

UNPAID INVOICES:

November 29, 2024	Invoice No. 3485574	462.00
December 24, 2024	Invoice No. 3500874	210.00
January 27, 2025	Invoice No. 3513820	126.00
February 25, 2025	Invoice No. 3526576	739.50

TOTAL DUE \$2,514.50

KUTAK ROCK LLP**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

April 28, 2025

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

ACH/Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3554893

Client Matter No. 16223-1

Notification Email: eftgroup@kutakrock.com

Mr. George Flint
Elevation Pointe Community Development District
Governmental Management Services - Central Florida
219 E. Livingston Street
Orlando, FL 32801

Invoice No. 3554893
16223-1

Re: General Counsel

For Professional Legal Services Rendered

03/09/25	L. Whelan	0.50	192.50	Monitor legislative process relating to matters impacting special districts
03/26/25	P. Avrett	0.40	64.00	Coordinate response to auditor letter

TOTAL HOURS 0.90

TOTAL FOR SERVICES RENDERED \$256.50

TOTAL CURRENT AMOUNT DUE \$256.50

UNPAID INVOICES:

November 29, 2024	Invoice No. 3485574	462.00
December 24, 2024	Invoice No. 3500874	210.00
January 27, 2025	Invoice No. 3513820	126.00
February 25, 2025	Invoice No. 3526576	739.50
March 31, 2025	Invoice No. 3541137	977.00

TOTAL DUE \$2,771.00

SECTION 3



April 16, 2025

Elevation Pointe CDD (FKA Premium Pointe)
Attn: Syanne Hall, Recording Secretary
219 E. Livingston St.
Orlando, FL 32801

Dear Syanne Hall:

In response to your request regarding Section 190.006(3)(a)(2)(d), Florida Statutes, the following information is applicable for:

Elevation Pointe CDD (FKA Premium Pointe)

0 registered voters in St. Johns County

This number is based on the streets within the legal description on file with this office as of April 15, 2025.

Please contact us if we may be of further assistance.

Sincerely,

A handwritten signature in blue ink that reads "Vicky C. Oakes".

Vicky C. Oakes
Supervisor of Elections

SECTION 4

**BOARD OF SUPERVISORS MEETING DATES
ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026**

The Board of Supervisors of the **Elevation Pointe Community Development District** will hold their regular meetings for Fiscal Year 2026 at the **Offices of GMS-NF, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida 32092 at 10:30 a.m. on the Fourth Friday of the month**, indicated as follows (Exceptions noted below):

October 24, 2025
***Exception: December 5, 2025**
December 26, 2025
January 23, 2026
February 27, 2026
March 27, 2026
April 24, 2026
May 22, 2026
June 26, 2026
July 24, 2026
August 28, 2026
September 25, 2026

The meetings are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for a particular meeting may be obtained from the District Manager at 219 E. Livingston Street, Orlando, FL 32801; by calling (407) 841-5524, during normal business hours, or by visiting the District's website at <https://elevationpointecdd.com>.

A meeting may be continued to a date, time, and place to be specified on the record at that meeting. There may be occasions when one or more Supervisors may participate by telephone.

Any person requiring special accommodations at these meetings because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1 or 1-800-955-8770, for aid in contacting the District Office.

Each person who decides to appeal any action taken at these meetings 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.

Jeremy LeBrun
Governmental Management Services – Central Florida, LLC
District Manager