Elevation Pointe
Community Development District

Agenda

September 3, 2026

AGENDA

Elevation Pointe
Community Development District

219 East Livingston Street, Orlando, Florida 32801
Phone: 407-841-5524 – Fax: 407-839-1526

August 27, 2026

Board of Supervisors Meeting
Elevation Pointe Community Development District

Dear Board Members:

The Board of Supervisors of **Elevation Pointe Community Development District** will meet **Thursday, September 3, 2026 at 10:00 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:

Audit Committee Meeting

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

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Organizational Matters
    A. Appointment of Individual to Fulfill Board Vacancy in Seat #4
    B. Administration of Oath of Office to Newly Appointed Board Member
    C. Consideration of Resolution 2026-04 Electing an Assistant Secretary
4. Approval of Minutes of April 24, 2026 Board of Supervisors Meeting and Audit Committee Meeting
5. Acceptance of the Rankings of the Audit Committee Meeting and Authorizing Staff to Send a Notice of Intent to Award
6. Consideration of Resolution 2026-08 Ratifying Actions in Resetting the Public Hearing to Adopt the Fiscal Year 2027 Budget
7. Public Hearing
    A. Consideration of Resolution 2026-09 Adopting the Fiscal Year 2027 Budget and Relating to the Annual Appropriations
8. Consideration of Resolution 2026-10 Imposing Special Assessments and Certifying an Assessment Roll
9. Consideration of Fiscal Year 2027 Budget Funding Agreement
10. Consideration of Resolution 2026-11 Amending the Fiscal Year 2026 Budget

11. Consideration of Resolution 2026-12 Resetting the Public Hearing to Adopt the Revised Rules of Procedure
12. Review and Acceptance of Fiscal Year 2025 Audit Report
13. District Goals and Objectives
    A. Adoption of Fiscal Year 2027 Goals and Objectives
    B. Review and Approval of Fiscal Year 2026 Goals and Objectives and Authorizing Chair to Execute Final Form
14. Ratification of Series 2022A Requisitions #156-159
15. Staff Reports
    A. Attorney
    B. Engineer
    C. District Manager's Report
        i. Balance Sheet and Income Statement
        ii. Consideration of Funding Requests #57
        iii. Presentation of Number of Registered Voters – 0
        iv. Approval of Fiscal Year 2027 Meeting Schedule
16. Other Business
17. Supervisors Requests
18. Next Meeting Date – September 25, 2026
19. 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

AUDIT COMMITTEE MEETING

SECTION III

SECTION A

ELEVATION POINTE
COMMUNITY DEVELOPMENT DISTRICT

PROPOSAL FOR AUDIT SERVICES

PROPOSED BY:

Berger, Toombs, Elam, Gaines & Frank

CERTIFIED PUBLIC ACCOUNTANTS, PL

---

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

Maritza Stonebraker, CPA, Director

DATE OF PROPOSAL:

May 14, 2026

TABLE OF CONTENTS

DESCRIPTION OF SECTION	PAGE
A. Letter of Transmittal	1-2
B. Profile of the Proposer	
Description and History of Audit Firm	3
Professional Staff Resources	4-5
Ability to Furnish the Required Services	5
A. Governmental Auditing Experience	6-15
B. Fee Schedule	16
C. Scope of Work to be Performed	16
D. Resumes	17-32
E. Peer Review Letter	33

Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

May 14, 2026

Elevation Pointe Community Development District
Governmental Management Services Central Florida, LLC
219 East Livingston Street
Orlando, FL 32801

Dear District Manager:

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

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

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

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

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

Elevation Pointe Community Development District
May 14, 2026

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

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

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

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

Very truly yours,

Berger Toombs Elam Gaines & Frank

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

PROFILE OF THE PROPOSER

Description and History of Audit Firm

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

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

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

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

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

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

Professional Staff Resources

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

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

Following is a brief description of each employee classification:

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

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

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

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

Professional Staff Resources (Continued)

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

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

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

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

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

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

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

Ability to Furnish the Required Services

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

GOVERNMENTAL AUDITING EXPERIENCE

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

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

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

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

Continuing Professional Education

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

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

Quality Control Program

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

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

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

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

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

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

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

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

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

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

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

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

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

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

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

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

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

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

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

Community Development Districts

Aberdeen Community Development District

Alta Lakes Community Development District

Amelia Concourse Community Development District

Amelia Walk Communnity Development District

Aqua One Community Development District

Arborwood Community Development District

Arlington Ridge Community Development District

Bartram Springs Community Development District

Baytree Community Development District

Beacon Lakes Community Development District

Beaumont Community Development District

Bella Collina Community Development District

Bonnet Creek Community Development District

Buckeye Park Community Development District

Candler Hills East Community Development District

Cedar Hammock Community Development District

Central Lake Community Development District

Channing Park Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District

Coconut Cay Community Development District

Colonial Country Club Community Development District

Connerton West Community Development District

Copperstone Community Development District

Creekside @ Twin Creeks Community Development District

Deer Run Community Development District

Dowden West Community Development District

DP1 Community Development District

Eagle Point Community Development District

East Nassau Stewardship District

Eastlake Oaks Community Development District

Easton Park Community Development District

Estancia @ Wiregrass Community Development District

Evergreen Community Development District

Forest Brooke Community Development District

Gateway Services Community Development District

Gramercy Farms Community Development District

Greenway Improvement District

Greyhawk Landing Community Development District

Griffin Lakes Community Development District

Habitat Community Development District

Harbor Bay Community Development District

Harbourage at Braden River Community Development District

Harmony Community Development District

Harmony West Community Development District

Harrison Ranch Community Development District

Hawkstone Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District

Heritage Isles Community Development District

Heritage Lake Park Community Development District

Heritage Landing Community Development District

Heritage Palms Community Development District

Heron Isles Community Development District

Heron Isles Community Development District

Highland Meadows II Community Development District

Julington Creek Community Development District

Laguna Lakes Community Development District

Lake Bernadette Community Development District

Lakeside Plantation Community Development District

Landings at Miami Community Development District

Legends Bay Community Development District

Lexington Oaks Community Development District

Live Oak No. 2 Community Development District

Madeira Community Development District

Marhsall Creek Community Development District

Meadow Pointe IV Community Development District

Meadow View at Twin Creek Community Development District

Mediterra North Community Development District

Midtown Miami Community Development District

Mira Lago West Community Development District

Montecito Community Development District

Narcoossee Community Development District

Naturewalk Community Development District

New Port Tampa Bay Community Development District

Overoaks Community Development District

Panther Trace II Community Development District

Paseo Community Development District

Pine Ridge Plantation Community Development District

Piney Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District

Poinciana West Community Development District

Port of the Islands Community Development District

Portofino Isles Community Development District

Quarry Community Development District

Renaissance Commons Community Development District

Reserve Community Development District

Reserve #2 Community Development District

River Glen Community Development District

River Hall Community Development District

River Place on the St. Lucie Community Development District

Rivers Edge Community Development District

Riverwood Community Development District

Riverwood Estates Community Development District

Rolling Hills Community Development District

Rolling Oaks Community Development District

Sampson Creek Community Development District

San Simeon Community Development District

Six Mile Creek Community Development District

South Village Community Development District

Southern Hills Plantation I Community Development District

Southern Hills Plantation III Community Development District

South Fork Community Development District

St. John's Forest Community Development District

Stoneybrook South Community Development District

Stoneybrook South at ChampionsGate Community Development District

Stoneybrook West Community Development District

Tern Bay Community Development District

Terracina Community Development District

Tison's Landing Community Development District

TPOST Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community Development District

TSR Community Development District

Turnbull Creek Community Development District

Twin Creeks North Community Development District

Urban Orlando Community Development District

Verano #2 Community Development District

Viera East Community Development District

VillaMar Community Development District

Vizcaya in Kendall Development District

Waterset North Community Development District

Westside Community Development District

WildBlue Community Development District

Willow Creek Community Development District

Willow Hammock Community Development District

Winston Trails Community Development District

Zephyr Ridge Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

City of Westlake

Florida Inland Navigation District

Fort Pierce Farms Water Control District

Indian River Regional Crime Laboratory, District 19, Florida

Viera Stewardship District

Office of the Medical Examiner, District 19

Rupert J. Smith Law Library of St. Lucie County

St. Lucie Education Foundation

Seminole Improvement District

Troup Indiantown Water Control District

Current or Recent Single Audits

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

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

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

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

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

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

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

Schools and Colleges

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

State and County Agencies

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

FEE SCHEDULE

We propose the fee for our audit services described below to be $4,600 for the years ending September 30, 2026 and 2027, $4,825 for the year ending September 30, 2028 and $4,975 for the years ending September 30, 2029 and 2030. In addition, if a bond issuance occurs there will be an additional fee for each additional bond. The fee is contingent upon the financial records and accounting systems of Elevation Pointe Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

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

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

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

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

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

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

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

Personnel Qualifications and Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA
Director – 14 years total experience

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

Professional Affiliations/Community Service

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

Professional Experience

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Marlin, CPA
Director – 12 years

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

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

Professional Affiliations/Community Service

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

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

Maritza Stonebraker, CPA
Director – 10 years

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

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

Professional Affiliations/Community Service

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

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA
Director – 12 years

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

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

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

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

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

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

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

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

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

  Counties:
  St. Lucie County

  Municipalities:
  City of Fort Pierce
  City of Stuart

Personnel Qualifications and Experience

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

Professional Experience (Continued)

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

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

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

Continuing Professional Education

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

Personnel Qualifications and Experience

Paul Daly
Senior Accountant – 14 years

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

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

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

Personnel Qualifications and Experience

Bryan Snyder
Manager – 11 years

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

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

Tifanee Terrell, CPA
Senior Accountant – 5 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Personnel Qualifications and Experience

Dylan Dixon
Senior Accountant – 4 years

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

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

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

Personnel Qualifications and Experience

Brennen Moore
Staff Accountant – 3 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Katie Gifford
Staff Accountant – 2 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Personnel Qualifications and Experience

Rayna Zicari
Staff Accountant – 2 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Personnel Qualifications and Experience

Deandre McFadden
Staff Accountant – 1 year

Education

- Florida Atlantic University, B.S. – Accounting

Professional Experience

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

Continuing Professional Education

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

6930 Gall Boulevard
Suite 200
Zephyrhills, FL 33542

813.788.2155
DGPerry.com

Report on the Firm's System of Quality Control

December 4, 2025

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

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

DG Perry

DGPerry
CPAs + Advisors

SECTION B

Elevation Pointe Community Development District

Proposer

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Certified Public Accountants

2222 Colonial Road, Suite 200
Fort Pierce, Florida 34950
(772) 461-8833

591 SE Port St. Lucie Boulevard
Port Saint Lucie, Florida 34984
(772) 878-1952

Contact:

Jim Hartley, CPA
Principal

TABLE OF CONTENTS

Letter of Transmittal

Professional Qualifications

- Professional Staff Resources 1-2
- Current and Near Future Workload 2
- Identification of Audit Team 2
- Resumes 3-6
- Governmental Audit Experience 7

Additional Data

- Procedures for Ensuring Quality Control & Confidentiality 8
- Independence 8-9
- Computer Auditing Capabilities 10
- Contracts of Similar Nature 11

Technical Approach

- Agreement to Meet or Exceed the Performance Specifications 12
- Tentative Audit Schedule 13
- Description of Audit Approach 14-16
- Proposed Audit Fee 17

DMHB **DiBARTOLOMEO, McBEE, HARTLEY & BARNES, P.A.**
CERTIFIED PUBLIC ACCOUNTANTS

Elevation Pointe
Community Development District
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as Elevation Pointe Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

Proven Track Record— Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

Experience—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit 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 with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

Timeliness – In order to meet the Districts needs, we will perform interim internal control testing by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 31st. Follow up review will be completed as necessary.

Communication and Knowledge Sharing— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.

PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

➢ *Professional Staff Resources*

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

Professional Staff Classification	Number of Professionals
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria

- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews

- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

PROFESSIONAL QUALIFICATIONS (CONTINUED)

- ***Professional Staff Resources (Continued)***

  - Audits of franchise fees received from outside franchisees
  - Preparation of annual reports to the State Department of Banking and Finance
  - Audits of Internal Controls – Governmental Special Project
  - Assistance with Implementation of current GASB pronouncements

- ***Current and Near Future Workload***

  In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

- ***Identification of Audit Team***

  The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

  The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

  A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

  Jim Hartley, CPA – Engagement Partner (resume attached)
  Will assist in the field as main contact

  Jay McBee, CPA – Technical Reviewer (resume attached)

  Christine Kenny, CPA – Senior (resume attached)

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining "best practice" accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall's Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

Education and Registrations

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

Professional Affiliations

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

Volunteer Service

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

Recent Engagements

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

Education and Registrations

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

Professional Affiliations

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

Volunteer Service

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

Christine M. Kenny, CPA

Senior Staff – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- 100 hours of relevant government CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining "best practice" accounting policies and procedures.
Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall's Point, and Town of St. Lucie Village.

Education and Registrations

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

PROFESSIONAL QUALIFICATIONS (CONTINUED)

- ***Governmental Audit Experience***

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

ADDITIONAL DATA

- ***Procedures for Ensuring Quality Control & Confidentiality***

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

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

- ***Independence***

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

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

ADDITIONAL DATA (CONTINUED)

- ***Independence (Continued)***

  - Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
  - ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
  - Chapter 21A-21, Florida Administrative Code
  - Section 473.315, Florida Statutes
  - Government Auditing Standards, issued by the Comptroller General of the United States

- ***Computer Auditing Capabilities***

  DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

  We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

  - Understand the computer control environment's effect on internal controls
  - Conclude on whether aspects of the environment require special audit attention
  - Make preliminary determination of comments for inclusion in our management letter

  This evaluation includes:

  - System hardware and software
  - Organization and administration
  - Access

Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	**Jim Hartley**			√	**250-300**
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	**Mark Barnes**		√	√	**800**
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	**Jim Hartley**	√	√	√	**600**
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	**Jim Hartley**			√	**100**
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	**Jay McBee**				**60**
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	**Jay McBee**				**60**
Tradition Community Development District 1-10 Alan Mishlove,District Finance Manager (407)382-3256	2002 - current	√	**Jim Hartley**			√	**350**
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	**Jim Hartley**				**50**
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	**Jim Hartley**				**50**
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	**Jim Hartley**				**50**
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	**Jim Hartley**				**50**
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	**Jim Hartley**				**50**

TECHNICAL APPROACH

a. ***An Express Agreement to Meet or Exceed the Performance Specifications.***

1. The audit will be conducted in compliance with the following requirements:

   a. Rules of the Auditor General for form and content of governmental audits
   b. Regulations of the State Department of Banking and Finance
   c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.

2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1st of the following year. In order to ensure this we will perform interim internal control testing as required by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 30th. Follow up review will be completed as necessary.

b. A Tentative Schedule for Performing the Key phases of the Audit

Audit Phase and Tasks	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.
I. Planning Phase:							
Meetings and discussions with Elevation Pointe Community Development District personnel regarding operating, accounting and reporting matters							
Discuss management expectations, strategies and objectives							
Review operations							
Develop engagement plan							
Study and evaluate internal controls							
Conduct preliminary analytical review							
II. Detailed Audit Phase:							
Conduct final risk assessment							
Finalize audit approach plan							
Perform substantive tests of account balances							
Perform single audit procedures (if applicable)							
Perform statutory compliance testing							
III. Closing Phase:							
Review subsequent events, contingencies and commitments							
Complete audit work and obtain management representations							
Review proposed audit adjustments with client							
IV. Reporting Phase:							
Review or assist in preparation of financial statement for Harbor Reserve Community Development District							
Prepare management letter and other special reports							
Exit conference with Elevation Pointe Community Development District officials and management							
Delivery of final reports							

b. SPECIFIC AUDIT APPROACH

Our partners are not strangers who show up for an entrance conference and an exit conference. We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

Planning Phase

Meetings and Expectations:

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Elevation Pointe Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

Review Operations and Develop Engagement Plan

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

Study and Evaluate Internal Control

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

Conduct Preliminary Analytical Review

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

Perform Substantive Tests of Account Balances

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

Perform Single Audit Procedures (if applicable)

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

Perform Statutory Compliance Testing

We have developed audit programs for Elevation Pointe Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

Closing Phase

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

Reporting Phase

Financial Statement Preparation

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

Management Letters

We want to help you solve problems before they become major.

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

Exit Conferences and Delivery of Reports

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

PROPOSED AUDIT FEE

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Elevation Pointe Community Development District for the three years as follows:

September 30, 2026	$ 4,150
September 30, 2027 (optional)	$ 4,300
September 30, 2028 (optional)	$ 4,500
September 30, 2028 (optional)	$ 4,800
September 30, 2029 (optional)	$ 5,100

In years of new debt issuance fees will be adjusted in the range of $750-$1,250 depending on the complexity of the issuance.

SECTION C

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

ELEVATION POINTE
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: May 14, 2026
5:00PM

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

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

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Table of Contents

Page

EXECUTIVE SUMMARY / TRANSMITTAL LETTER 1

FIRM QUALIFICATIONS 3

FIRM & STAFF EXPERIENCE 6

REFERENCES 11

SPECIFIC AUDIT APPROACH 13

COST OF SERVICES 17

SUPPLEMENTAL INFORMATION 19

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

May 14, 2026

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

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

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

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

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

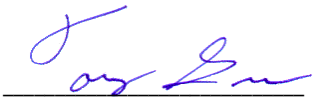
Complying With Standards

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

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

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

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



3 Partners

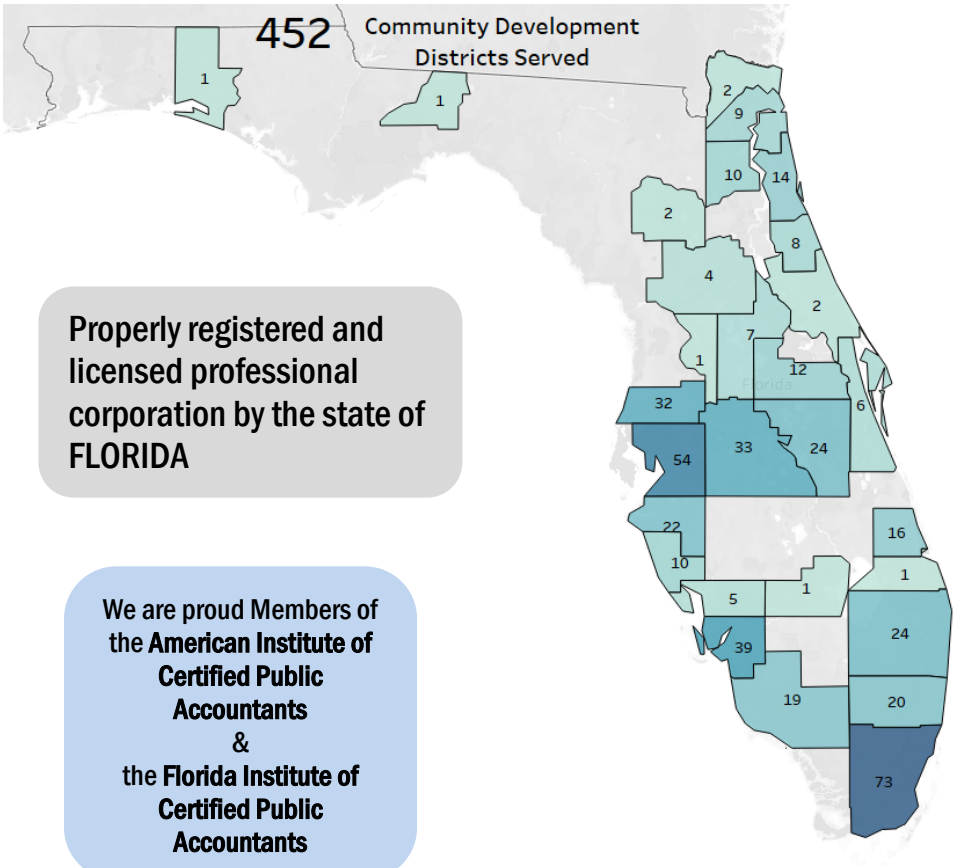
12 Professional Staff

2 Administrative Professionals



2005

Year founded



Properly registered and licensed professional corporation by the state of FLORIDA

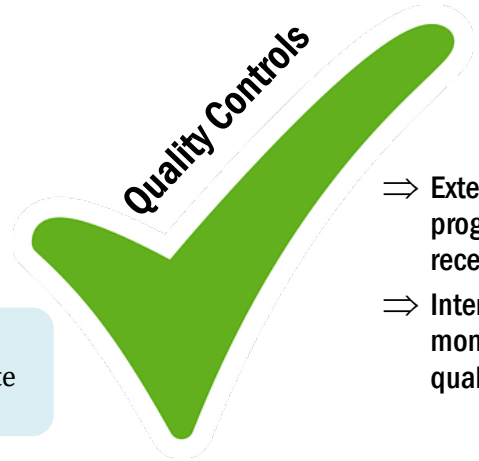
We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

Services Provided





AICPA | FICPA | GFOA | FASD | FGFOA



⇒ External quality review program: consistently receives a pass

⇒ Internal: ongoing monitoring to maintain quality

See next page for report and certificate

FICPA
Florida Institute of Certified Public Accountants

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

November 18, 2025

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

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

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114 Review Number: 616829

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

Report on the Firm's System of Quality Control

October 3, 2025

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

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

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

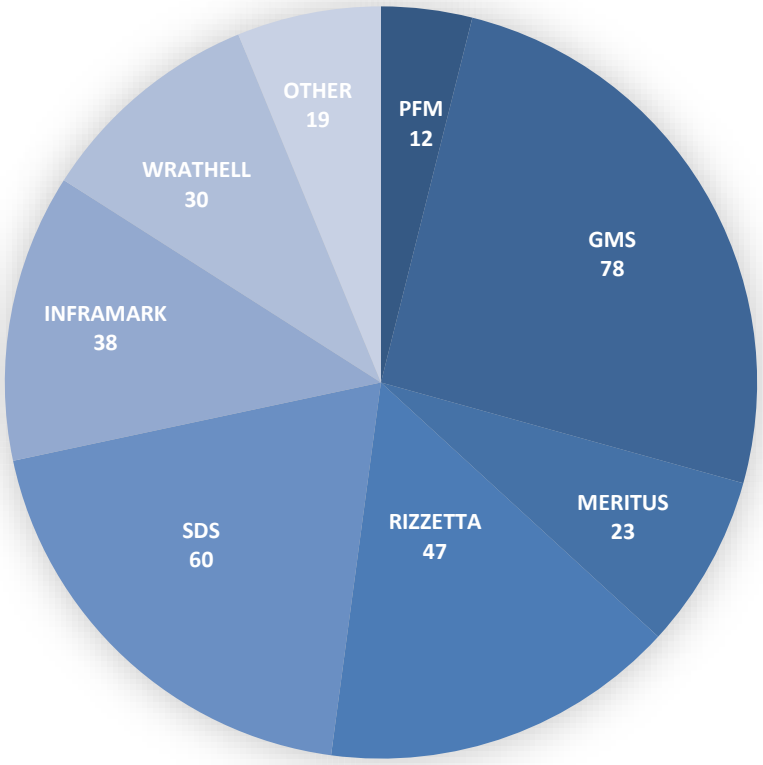
Prida Guida & Perez, P.A.

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

Firm & Staff Experience

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

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

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

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

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

YOUR ENGAGEMENT TEAM

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



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

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



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

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

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

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

Professional Associations/Memberships

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

Professional Education *(over the last two years)*

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



Ben Steets, CPA, *Partner*

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

Experience

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

Education

Florida Atlantic University (2015)

Clients Served *(partial list)*

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

Professional Education (*over the last two years*)

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

Professional Associations/Memberships

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

References

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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

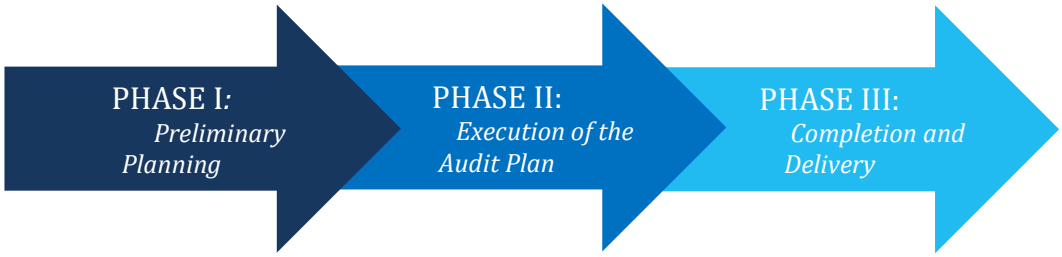
AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

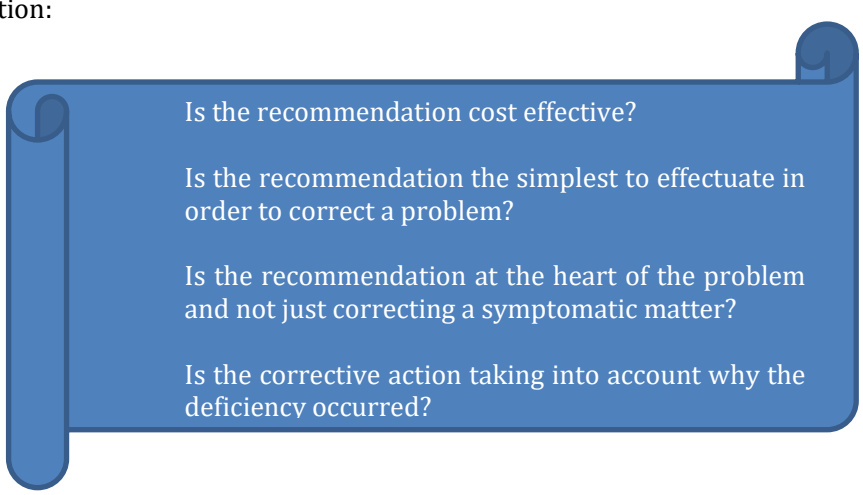
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

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

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

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

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



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

Communications

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

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

Cost of Services

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Year Ended September 30,	Fee
2026	$4,400
2027	$4,500
2028	$4,600
2029	$4,700
2030	$4,800
TOTAL (2026-2030)	**$23,000**

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

Supplemental Information

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

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

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

73 Current Arbitrage Calculations

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

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

SECTION D

Independent Audit Service Proposal



INTEGRITY • INSIGHT • ASSURANCE

2385 NW Executive Center Dr.
Boca Raton, FL 33431

rmcintoshcpa.com

Prepared for Elevation Pointe Community Development District

Prepared By:
McIntosh CPA

May 14, 2026

Table of Contents

Transmittal Letter 2

Statement of Understanding and Scope of Work 3

Qualifications, and Experience 6

Personnel 7

Schedule of Fees 8

Appendix 9

Transmittal Letter

May 14, 2026

Board of Supervisors
Elevation Pointe Community Development District
St. John's County

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

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

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

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

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

Sincerely,

McIntoshCPA

Racquel McIntosh, CPA
Founder & Managing Partner

Statement of Understanding and Scope of Work

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

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

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

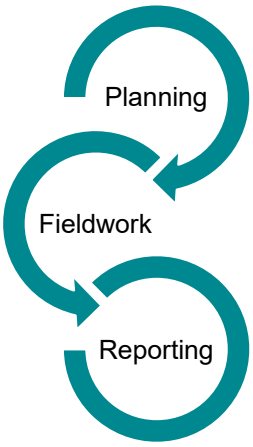
AUDIT TIMELINE

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

SCOPE OF WORK

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

The audit will be performed in the three phases below;



AUDIT PLANNING

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

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

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

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

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

FIELDWORK

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

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

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

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

REPORTING

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

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

Qualifications and Experience

INDEPENDENCE

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

FIRM QUALIFICATIONS

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

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

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

Value-Added Service

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

REFERENCES

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

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



RACQUEL MCINTOSH

CPA

561-981-6282

mcintoshcpa@outlook.com

Racquel Mcintosh, CPA

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

EDUCATION

Masters of Accounting
Florida Atlantic University
2004

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

INDUSTRIES

Governments

Non-profits

MEMBERSHIPS

AICPA
CSDA
FASD
FICPA
FGFOA

FASD Board Member/Presenter

FICPA SLG Committee Member

Profile

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

Experience

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

Collaborations

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

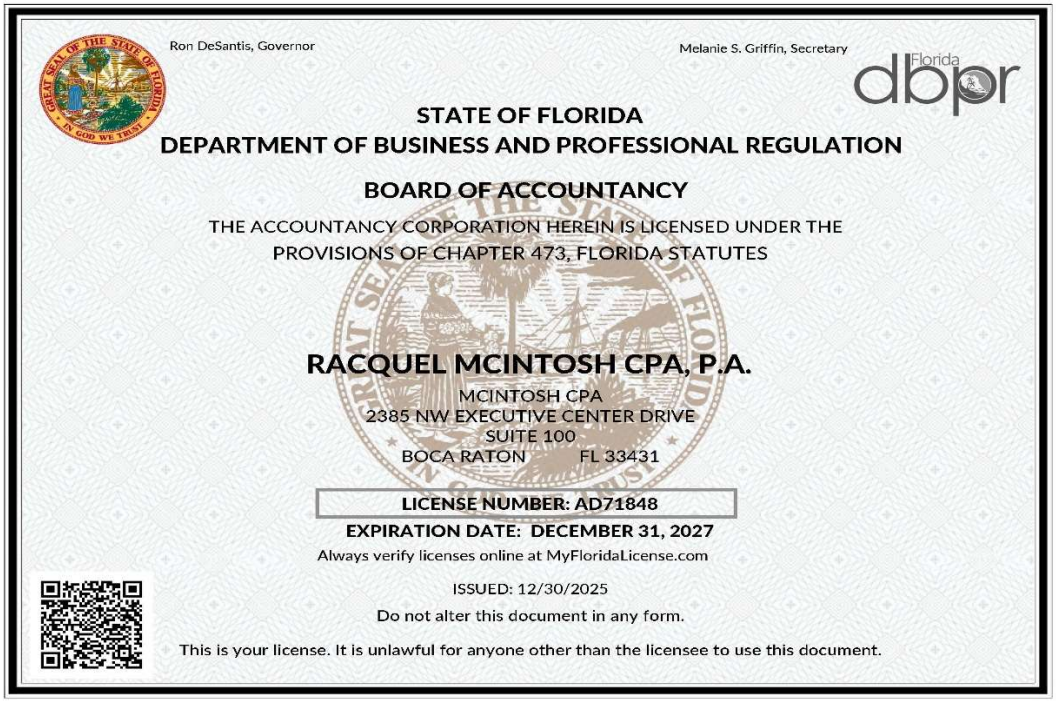
Schedule of Fees

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

Fiscal Year	Proposed Fee
2026	$3,200
2027	$3,300
2028	$3,400
2029	$3,500
2030	$3,600

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

Appendix



Ron DeSantis, Governor

Melanie S. Griffin, Secretary

Florida dbpr

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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

RACQUEL MCINTOSH CPA, P.A.

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

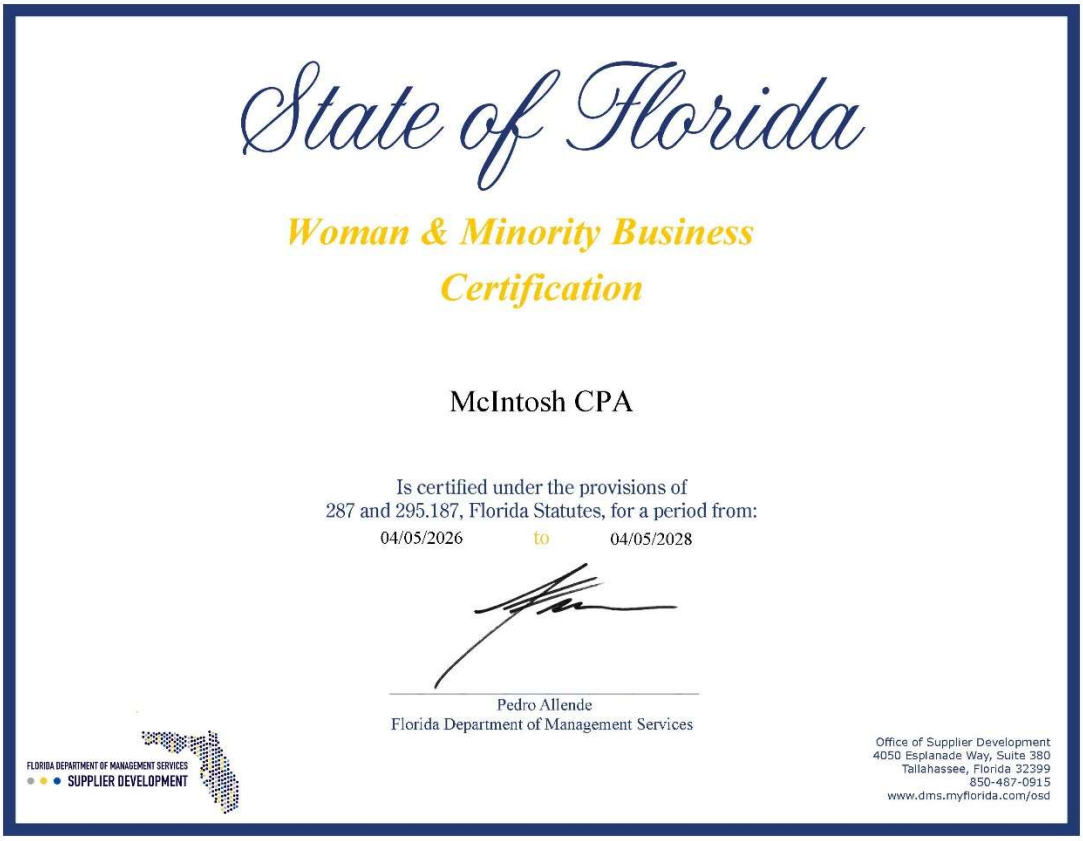
LICENSE NUMBER: AD71848
EXPIRATION DATE: DECEMBER 31, 2027

Always verify licenses online at MyFloridaLicense.com

ISSUED: 12/30/2025

Do not alter this document in any form.

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



State of Florida

Woman & Minority Business Certification

McIntosh CPA

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

Pedro Allende
Florida Department of Management Services

FLORIDA DEPARTMENT OF MANAGEMENT SERVICES
SUPPLIER DEVELOPMENT

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

SECTION E

Proposal

To Serve

Elevation Pointe Development District

In Response to Request for Proposals for:

Annual Audit Services

Due by: 5:00 pm, May 14, 2026

Richie Tandoc, P.A.
Certified Public Accountant & Consultant

Contact:

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

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

TABLE OF CONTENTS

	Page(s)
Letter of Transmittal / Executive Summary	1-2
Proposal Requirements:	
Firm Background	3-4
Proposed Engagement Team	4-7
Experience in Auditing Special Districts	7-9
Understanding of and Ability to Furnish the Scope of Work	9
Proposed Fees	9-10
Proposed Timetable	10



Letter of Transmittal / Executive Summary

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

May 6, 2026

Jeremy LeBrun
District Manager
Elevation Pointe Community Development District
219 East Livingston Street
Orlando, FL 32801

RE: Proposal to Provide Annual Audit Services

Dear Mr. LeBrun:

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

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

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

Understanding of the Work and Ability to Perform

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

Committed to Serving Governmental and Non-Profit Entities

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

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

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

Your proposed engagement team consists of the following supervisory professionals:

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

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

Responsiveness

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

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

Sincerely,

Richie Tandoc, P.A.

Richie C. Tandoc
Audit & Assurance Partner



Proposal Requirements

Firm Background

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

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

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

Size and Organizational Structure of the Firm

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

	Years of Experience
Richie Tandoc, Audit & Assurance Partner	32

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

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

Experience in Auditing Governmental and Non-Profit Entities

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

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

Governmental and Non-Profit Financial Statement and Single Audits

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

Proposed Engagement Team

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

Richie Tandoc, CPA, CFE

Client Service & Engagement Partner

Responsibilities

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

Resume

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

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

Education:

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

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

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

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

Professional and Business Affiliations:

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

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

Jenny Orantes, CFE

Engagement Senior Manager

Responsibilities

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

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

Resume

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

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

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

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

Education:

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

Professional and Business Affiliations:

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

Danae Garcia

Engagement Supervisor

Responsibilities

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

Resume

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

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

Education and Professional Affiliations:

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

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

Experience in Auditing Special Districts

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

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

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

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

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

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

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

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

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

Wynwood Business Improvement District	
Services Conducted:	Financial statement audit
Principal Contact:	Don Meginley (Interim Executive Director) 118 NW 25th St, Miami, FL 33127 (786) 615-8828 donmeginley@mac.com

Understanding of and Ability to Furnish the Scope of Work

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

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

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

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

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

Proposed Fees

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

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

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

Year Ending Sep 30,	Lump Sum Proposed Cost
2026	$ 4,300
2027	4,300
2028	4,400
2029	4,400
2030	4,400

Proposed Timetable

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

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

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

Elevation Pointe CDD Auditor Selection							
	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understading of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
Berger, Toombs, Elam, Gaines & Frank					2026- $4,600 2027- $4,600 2028- $4,825 2029- $4,975 2030- $4,975		
DiBartolomeo, McBee, Hartley & Barnes					2026- $4,150 2027- $4,300 2028- $4,500 2029- $4,800 2030- $5,100		
Grau & Associates					2026- $4,400 2027- $4,500 2028- $4,600 2029- $4,700 2030- $4,800		
McIntosh CPA					2026- $3,200 2027- $3,300 2028- $3,400 2029- $3,500 2030- $3,600		
Richie Tandoc, P.A.					2026- $4,300 2027- $4,300 2028- $4,400 2029- $4,400 2030- $4,400		

BOARD OF SUPERVISORS

MEETING

SECTION III

SECTION C

RESOLUTION 2026-04

A RESOLUTION OF THE ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT ELECTING AN ASSISTANT SECRETARY OF THE BOARD OF SUPERVISORS

WHEREAS, the Board of Supervisors of the Elevation Pointe Community Development District desires to elect _____ as an Assistant Secretary.

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

1. _____ is elected Assistant Secretary of the Board of Supervisors.

PASSED AND ADOPTED this 3rd day of September, 2026.

ATTEST:

ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

_____
Chairperson, Board of Supervisors

SECTION IV

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 24, 2026** 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	Chairman
Paul Roth	Vice Chairman
Maria Sanchez (MJ)	Assistant Secretary

Also present were:

Jeremy LeBrun	District Manager, GMS
Jonathan Johnson *by phone*	District Counsel, Kutak Rock
Chris Ruther *by phone*	District Engineer

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. Acceptance of Resignation of Loubna Kaboune in Seat #4

Mr. LeBrun stated that the first organizational matter was to accept the resignation of Loubna Kaboune from seat #4.

On MOTION by Mr. Khanani, seconded by Mr. Roth, with all in favor, Accepting the Resignation of Loubna Kaboune in Seat #4, was approved.

B. Appointment of Individual to Fulfill Board Vacancy in Seat #4 with a Term Ending November 2026

Mr. LeBrun explained that the Board may appoint someone to fill the open seat if they have a candidate in mind. If not, the Board can postpone the decision until the next meeting. The Board decided to keep it on the agenda for next meeting.

C. Administration of Oath of Office to Newly Appointed Board Member

D. Consideration of Resolution 2026-01 Electing Officers

Items B, C, and D were tabled to a future meeting agenda.

FOURTH ORDER OF BUSINESS **Approval of Minutes of October 24, 2025 Board of Supervisors Meeting**

Mr. LeBrun presented the minutes of the October 24, 2025, Board of Supervisors meeting. He asked for any comments or corrections to the minutes. The Board had no changes.

On MOTION by Mr. Khanani, seconded by Mr. Roth, with all in favor, the Minutes of October 24, 2025 Board of Supervisors Meeting, were approved.

FIFTH ORDER OF BUSINESS **Consideration of Resolution 2026-05 Approving the Proposed Fiscal Year 2027 Budget and Setting a Public Hearing**

Mr. LeBrun presented Resolution 2026-05, which approves the proposed budget for Fiscal Year 2027 and scheduling a public hearing. The resolution is located on page 17 of the electronic agenda. Currently, the public hearing is set for the July meeting, but he noted that July might be problematic based on prior discussions. He asked whether to keep the July date or move the public hearing to the August meeting.

Mr. Khanani suggested pushing the public hearing to August. Mr. LeBrun stated that the public hearing for the proposed Fiscal Year 2027 budget, originally scheduled for July, will be moved to the August 28, 2026 meeting due to scheduling conflicts. He explained that the Board annually approves a proposed budget and then formally adopts it after the hearing, which sets the budget's high watermark. Changes can still be made to the budget up until the hearing, but assessments cannot be increased after the proposed budget is approved. He also noted that the budget for this year is similar to last year, with the general fund details starting on page 21,

including direct assessments and a developer contribution line for potential deficit funding agreements. Mr. LeBrun explained that the figures shown represent the actual expenditure for the current fiscal year, providing up-to-date information about what has been spent so far.

Mr. Khanani asked if it will still be direct billing plan for the next fiscal year. Mr. LeBrun explained that for the upcoming fiscal year the plan is to continue direct billing as there hasn't been enough progress in platting to include new lots on the assessment roll. Expenses will be directly assessed to the lot owners. The budget is conservative and includes provisions for administrative funds, as outlined on page 21, and plans for 12 meetings, despite the fact that the group rarely meets that often.

Mr. Khanani clarified that there will not be O&M; instead, expenses will be directly billed based on actual costs incurred. Mr. LeBrun explained that the budget was amended last year to allow for direct billing based on actual incurred expenses and plans to do the same this year. The current budget is set up for direct billing, but remains flexible, allowing amendments if no lots are platted or no maintenance occurs. If lots are platted, owners will receive assessments. Maintenance and potential amenity openings are accounted for in the budget, though these items are only included in case they become relevant. The approach follows previous year's practices, ensuring the budget can be revised as needed, up to the scheduled hearing in August. He noted on page 23 is a narrative which explains each budget line item. He mentioned the inclusion of debt service accounts and a schedule and noted that this section concludes the budget overview. He then noted that, barring any questions, the next step would be to seek a motion to approve Resolution 2026-05, thereby approving the Fiscal Year 2027 budget and setting the public hearing date for August.

On MOTION by Mr. Khanani, seconded by Mr. Roth, with all in favor, Resolution 2026-05 Approving the Proposed Fiscal Year 2027 Budget and Setting a Public Hearing on August 28, 2026, was approved.

SIXTH ORDER OF BUSINESS **Consideration of Resolution 2026-06 Setting a Public Hearing on Amended and Restated Rules of Procedure**

Mr. LeBrun stated that the next item on the agenda was consideration of Resolution 2026-06, which involves setting a public hearing for amended and restated Rules of Procedure. He explained that the intention is to schedule this hearing to coincide with the budget hearing, so both

can take place on the same day. Additionally, he noted that Mr. Johnson was available on the line and might have additional input regarding the public hearing.

Mr. Johnson explained that the changes to the rules are primarily to address updates from the Florida legislature, ensuring continued compliance. There is no urgency regarding these changes, and it is practical to schedule the hearing during the budget meeting to avoid an additional meeting.

> On MOTION by Mr. Khanani, seconded by Mr. Roth, with all in favor, Resolution 2026-06 Setting a Public Hearing on Amended and Restated Rules of Procedure on August 28, 2026, was approved.

SEVENTH ORDER OF BUSINESS **Consideration of Resolution 2026-07 Appointing an Assistant Treasurer**

Mr. LeBrun presented Resolution 2026-07, which proposes appointing Alison Mossing, the District's accountant, as an Assistant Treasurer. This addition is meant to align with practices in other Districts and to give Alison Mossing more authority to handle tasks that occur behind the scenes.

> On MOTION by Mr. Khanani, seconded by Mr. Roth, with all in favor, Resolution 2026-07 Appointing Alison Mossing as an Assistant Treasurer, was approved.

EIGHTH ORDER OF BUSINESS **Ratification of Series 2022 Requisitions #154-155**

Mr. LeBrun stated that the next agenda item was the ratification of Series 2022 Requisitions #154- 155. He clarified that these requisitions had already been approved and signed off by the engineer and trustee, and the Board's action was simply to formally ratify them.

> On MOTION by Mr. Khanani, seconded by Mr. Roth, with all in favor, the Series 2022 Requisitions #154-155, were ratified.

NINTH ORDER OF BUSINESS **Appointment of Audit Committee and Chairman**

Mr. LeBrun noted the next agenda item is the appointment of the Audit Committee and its Chairman. Each year the District undergoes an independent audit, and as part of this process, an RFP is issued for auditors. At the end of the Board meeting, there will be a brief Audit Committee meeting. The Board needs to formally appoint the Audit committee and Chairman, and he recommended that the Board members serve as the Audit Committee, with the Chairman of the Board also acting as the Chairman of the Audit Committee. He requested a motion to appoint the Board as the Audit Committee and to designate Mr. Khanani as the Chair

On MOTION by Mr. Khanani, seconded by Mr. Roth, with all in favor, Appointment of the Board of Supervisors as the Audit Committee and Mr. Khanani as Chairman, was approved.

EIGHTH ORDER OF BUSINESS **Staff Reports**

A. Attorney

Mr. Johnson had nothing specific to report.

B. Engineer

Mr. Ruther reported that Elevation Parkway and County Road 208 are now open to the public, although full acceptance with St. Thomas County is still being finalized. There are some remaining closeout items with the county, but the roads are accessible for public use.

C. District Manager's Report

i. Balance Sheet and Income Statement

Mr. LeBrun reported that the balance sheet and income statement, along with unaudited financials, are available starting on page 73. No action is required from the Board regarding these documents.

ii. Consideration of Funding Requests #55-56

Mr. LeBrun stated that the Board will next consider funding requests #55-56, which begin on page 82. These requests are for various professional services, including insurance and advertising costs.

On MOTION by Mr. Khanani, seconded by Mr. Roth, with all in favor, Funding Requests #55-56, were approved.

iii. Designation of November 20, 2026 at 3:00 PM as Landowners' Meeting Date

Mr. LeBrun stated that November 20, 2026, at 3:00 p.m. has been designated for a landowners' meeting, which is not a regular Board meeting. This meeting is specifically for electing three seats that are up for landowner election during the 2026 election year. The Board members are not required to attend, but they may appoint a proxy to represent them if they are absent. He asked for approval for the set date of November 20, 2026.

On MOTION by Mr. Khanani, seconded by Mr. Roth, with all in favor, Designation of November 20, 2026, at 3:00 p.m. as Landowners' Meeting Date, was approved.

ELEVENTH ORDER OF BUSINESS Other Business

There being no comments, the next item followed.

TWELFTH ORDER OF BUSINESS Supervisors' Requests

There being no comments, the next item followed.

THIRTEENTH ORDER OF BUSINESS Next Meeting Date – May 22, 2026

Mr. LeBrun stated that the next meeting is scheduled for May 22, 2026 at the same time and exact location.

FOURTEENTH ORDER OF BUSINESS Adjournment

Mr. LeBrun stated that no further business, the meeting was adjourned.

On MOTION by Mr. Khanani, seconded by Mr. Roth, with all in favor, the meeting was adjourned.

_____ _____

Secretary/Assistant Secretary Chairman/Vice Chairman

MINUTES OF MEETING
ELEVATION POINTE
COMMUNITY DEVELOPMENT DISTRICT

The Audit Committee meeting of the Elevation Pointe Community Development District was held Friday, **April 24, 2026** at 9:43 a.m. at the Offices of GMS-NF, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida.

Present for the Audit Committee were:

Owais Khanani	Chairman
Paul Roth	Vice Chairman
Maria Sanchez (MJ)	Assistant Secretary

Also present were:

Jeremy LeBrun	District Manager, GMS
Jonathan Johnson *by phone*	District Counsel, Kutak Rock
Chris Ruther *by phone*	District Engineer

FIRST ORDER OF BUSINESS **Roll Call**

Mr. LeBrun called the meeting to order and called the roll.

SECOND ORDER OF BUSINESS **Public Comment Period**

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

THIRD ORDER OF BUSINESS **Audit Services**

A. Approval of Request for Proposals and Selection Criteria
B. Approval of Notice of Request for Proposals for Audit Services

Mr. LeBrun reviewed the relevant materials with the Audit Committee, noting that they had previously seen them. Item 3A involves approving the request for proposals (RFP) and the selection criteria. He directed the Board to page 122 of the electronic agenda for the RFP and instructions, and page 125 for the selection criteria. The criteria for auditor selection are based on a 1–100 scale, with 20 points each for ability, experience, scope of work, required services, and

price. This scoring method is a standard recommendation for Boards. Approval is needed for both the RFP and selection criteria, as well as a notice to proposers for audit services, which can be found on page 127.

> On MOTION by Mr. Khanani, seconded by Mr. Roth, with all in favor, the Request for Proposals and Selection Criteria and Notice of Request for Proposals for Audit Services, was approved.

C. Public Announcement of Opportunity to Provide Audit Services

Mr. LeBrun presented the opportunity for audit services for Elevation Pointe Community Development District, referencing the details provided in the request for proposals (RFP) available in the agenda.

FOURTEENTH ORDER OF BUSINESS Adjournment

Mr. LeBrun stated that no further business, the meeting was adjourned.

> On MOTION by Mr. Khanani, seconded by Mr. Roth, with all in favor, the meeting was adjourned.

_____ _____

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION VI

RESOLUTION 2026-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT AMENDING RESOLUTION 2026-05 TO RESET THE DATE, TIME, AND LOCATION OF THE PUBLIC HEARING REGARDING THE PROPOSED BUDGET FOR FISCAL YEAR 2027, RATIFYING THE ACTIONS OF THE DISTRICT MANAGER AND CHAIRMAN IN RESETTING SUCH PUBLIC HEARING; 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*, as amended, and

WHEREAS, the Board of Supervisors of the District ("Board") previously adopted Resolution 2026-05, approving the proposed budget for Fiscal Year 2027 and setting a public hearing on said approved budget, pursuant to Chapter 190, *Florida Statutes*, for August 28, 2026, 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, the District Manager in consultation with the Chairman reset the public hearing to be held on September 3, 2026, at 10:00 a.m. at the Offices of GMS-NF, 475 West Town Place, Suite 114, St. Augustine, Florida 32092 as set forth in Resolution 2026-05, and the District Manager has caused the notice of the public hearing with the new date and time to be published consistent with the requirements of Chapter 190*, Florida Statutes*; and.

WHEREAS, the Board desires to ratify the District Manager and Chairman's actions in resetting and noticing for the amended public hearing date.

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

SECTION 1. RATIFICATION OF PUBLIC HEARING RESET. The actions of the District Manager and Chairman in resetting the public hearing and the District Secretary in publishing the notice of public hearing are hereby ratified. Resolution 2026-05 is hereby amended to reflect that the public hearing as declared in Resolution 2026-05 is re-set to September 3, 2026, at 10:00 a.m. at the Offices of GMS-NF, 475 West Town Place, Suite 114, St. Augustine, Florida 32092.

SECTION 2. RESOLUTION 2026-05 OTHERWISE REMAINS IN FULL FORCE AND EFFECT. Except as otherwise provided herein, all of the provisions of Resolution 2026-05 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 3rd day of September 2026.

ATTEST:

ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

SECTION VII

SECTION A

RESOLUTION 2026-09
[FY 2027 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, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE 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, 2027."

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

SECTION 2. APPROPRIATIONS

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

SECTION 3. BUDGET AMENDMENTS

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

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

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

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

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

PASSED AND ADOPTED THIS 3rd DAY OF SEPTEMBER, 2026.

ATTEST:

ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary / Assistant Secretary

_____
Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2027 Budget

Exhibit A

Elevation Pointe

Community Development District

Approved Budget

FY2027

Table of Contents

1-2	General Fund
3-7	General Fund Narrative
8	Debt Service
9-10	Amortization Schedule

Elevation Pointe CDD

Community Development District

Approved Budget

General Fund

Description	Adopted Budget FY2026	Actuals Thru 7/31/26	Projected Next 2 Months	Total Thru 9/30/26	Approved Budget FY2027
Revenues					
Assessments - Direct	$ 293,459	$ -	$ 293,459	$ 293,459	$ 293,459
Developer Contributions	$ 50,127	$ 89,016	$ -	$ 89,016	$ 110,356
Boundary Amendment Contribution	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ 343,586**	**$ 89,016**	**$ 293,459**	**$ 382,475**	**$ 403,815**
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	$ 5,156	$ 2,500	$ 7,656	$ 25,000
Annual Audit	$ 5,300	$ 5,400	$ -	$ 5,400	$ 5,300
Assessment Administration	$ 5,150	$ 5,150	$ -	$ 5,150	$ 5,408
Arbitrage	$ 450	$ 450	$ -	$ 450	$ 450
Dissemination Fees	$ 5,408	$ 4,507	$ 902	$ 5,409	$ 5,678
Trustee Fees	$ 5,000	$ 4,209	$ -	$ 4,209	$ 5,000
Management Fees	$ 43,775	$ 36,479	$ 7,296	$ 43,775	$ 45,964
Information Technology	$ 1,434	$ 1,195	$ 240	$ 1,435	$ 1,506
Website Maintenance	$ 1,004	$ 837	$ 168	$ 1,005	$ 1,054
Telephone	$ 100	$ -	$ 50	$ 50	$ 100
Postage & Delivery	$ 1,000	$ 59	$ 65	$ 124	$ 1,000
Printing & Binding	$ 1,000	$ 8	$ 48	$ 56	$ 1,000
Insurance	$ 6,490	$ 6,163	$ -	$ 6,163	$ 7,000
Legal Advertising	$ 8,000	$ 442	$ 2,500	$ 2,942	$ 8,000
Other Current Charges	$ 1,000	$ 525	$ 106	$ 631	$ 1,000
Office Supplies	$ 625	$ 0	$ 50	$ 50	$ 625
Boundary Amendment	$ -	$ -	$ -	$ -	$ -
Dues, Licenses & Subscriptions	$ 175	$ 175	$ -	$ 175	$ 175
Total Administrative	**$ 135,829**	**$ 70,755**	**$ 19,925**	**$ 90,680**	**$ 139,178**
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	$ 5,487	$ -	$ -	$ -	$ 5,487
Subtotal Field Expenses	**$ 143,637**	**$ -**	**$ -**	**$ -**	**$ 143,637**

Elevation Pointe CDD
Community Development District
Approved Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 7/31/26	Projected Next 2 Months	Total Thru 9/30/26	Approved Budget FY2027
Amenity Expenditures					
Staffing	$ -	$ -	$ -	$ -	$ 20,000
Property Insurance	$ -	$ -	$ -	$ -	$ 20,000
Amenity - Electric	$ 7,500	$ -	$ -	$ -	$ 10,000
Amenity - Water	$ 1,500	$ -	$ -	$ -	$ 10,000
Internet	$ 900	$ -	$ -	$ -	$ 1,000
Pest Control	$ 720	$ -	$ -	$ -	$ 1,500
Janitorial Services	$ 5,000	$ -	$ -	$ -	$ 7,500
Security Services	$ 5,000	$ -	$ -	$ -	$ 5,000
Pool Mainteance	$ 10,000	$ -	$ -	$ -	$ 10,000
Amenity Repairs & Maintenance	$ 1,000	$ -	$ -	$ -	$ 3,500
Contingency	$ 7,500	$ -	$ -	$ -	$ 7,500
Subtotal Amenity Expenditures	**$ 39,120**	**$ -**	**$ -**	**$ -**	**$ 96,000**
Total Operations & Maintenance	**$ 182,757**	**$ -**	**$ -**	**$ -**	**$ 239,637**
Other Expenditures					
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**	**$ 70,755**	**$ 19,925**	**$ 90,680**	**$ 403,815**
Excess Revenues/(Expenditures)	$ -	$ 18,261	$ 273,534	$ 291,795	$ -

Net Assessments	$ 293,459
Add: Discounts & Collections 6%	$ 18,731
Gross Assessments	$ 312,190

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.

Developer Contributions

The District will enter into a funding agreement with the Developer to fund the General Fund expenditures for 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.

Elevation Pointe
Community Development District
General Fund Budget

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.

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.

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.

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 FY2026	Actuals Thru 7/31/26	Projected Next 2 Months	Projected Thru 9/30/26	Approved Budget FY2027
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	$ 15,000	$ 18,463	$ 3,693	$ 22,156	$ 15,000
Carry Forward Surplus *	$ 313,776	$ 306,559	$ -	$ 306,559	$ 329,305
Total Revenues	**$ 863,516**	**$ 633,630**	**$ 229,825**	**$ 863,455**	**$ 879,045**
Expenses					
Series 2022A-1					
Interest - 11/1	$ 94,665	$ 94,665	$ -	$ 94,665	$ 93,008
Principal - 5/1	$ 85,000	$ 85,000	$ -	$ 85,000	$ 90,000
Interest - 5/1	$ 94,665	$ 94,665	$ -	$ 94,665	$ 93,008
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	**$ 534,150**	**$ 534,150**	**$ -**	**$ 534,150**	**$ 535,835**
Excess Revenues/(Expenditures)	$ 329,366	$ 99,480	$ 229,825	$ 329,305	$ 343,210

***Carry forward less amount in Reserve funds.**

Series 2022 A-1	
Interest - 11/1	**$91,253**
Series 2022 A-2	
Interest - 11/1	**$129,910**
Total	**$221,163**

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 VIII

RESOLUTION 2026-10
[FY 2027 ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2027 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, 2026, and ending September 30, 2027 (**"FY 2027"**), 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 2027 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 (O&M Assessments).* O&M Assessments directly collected by the District shall be due and payable in full on December 1, 2026; provided, however, that, to the extent permitted by law, the O&M 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, 2027 and 36% due no later than September 1, 2027, and 2) for Series 2022A-2 Assessments, 50% due no later than April 1, 2027 and 50% due no later than September 1, 2027.

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. **APPROVAL OF PRIOR ACTIONS.** The actions of the Chairman, Vice Chairman, Secretary, Treasurer, Assistant Secretaries, and all District Staff in finalizing the Assessments and Assessment Roll as provided herein are hereby ratified, approved, and confirmed in all respects.

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

[CONTINUED ON NEXT PAGE]

PASSED AND ADOPTED THIS 3rd DAY OF SEPTEMBER, 2026.

ATTEST:

ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

By:_____

Its:_____

Exhibit A: Adopted Budget
Exhibit B: Assessment Roll

Exhibit B

Elevation Pointe CDD
FY 27 Assessment Roll

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

SECTION IX

BUDGET FUNDING AGREEMENT
FISCAL YEAR 2027

This Agreement ("**Agreement**") is made and entered into effective as of October 1, 2026, 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, 2026, and ending September 30, 2027 ("**FY 2027**"), 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 2027 Budget

SECTION X

RESOLUTION 2026-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT APPROVING AMENDEDMENTS TO THE GENERAL FUND BUDGET FOR FISCAL YEAR 2026 AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to Resolution 2025-06 the Elevation Pointe Community Development District Board of Supervisors (the "Board") adopted a General Fund, Budget for Fiscal Year 2026; and

WHEREAS, the Board desires to amend the budgeted revenues and expenditures approved for Fiscal Year 2026.

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

1. The General Fund Budget for Fiscal Year 2026 is hereby amended and restated as set forth on the Fiscal Year 2026 Budget attached hereto as **"Exhibit A"**.

2. This Resolution shall take effect immediately upon adoption and be reflected in the monthly and Fiscal Year End 9/30/2026 Financial Statements and Audit Report of the District.

PASSED AND ADOPTED this 3rd day of September, 2026.

ATTEST:

ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

_____
Chairman/Vice Chairman

Exhibit A

Elevation Pointe

Community Development District

Amended Budget

FY2026

Table of Contents

1-2 General Fund

Elevation Pointe
Community Development District
FY 2026 Budget Amendment
General Fund

Description	Adopted FY26 Budget	Increase/ (Decrease)	Amended FY26 Budget
Revenues			
Assessments - Direct	$ 293,459	$ (204,443)	$ 89,016
Developer Contributions	50,127	204,443	254,570
Boundary Amendment Contribution	-	-	-
Total Revenues	**$ 343,586**	**$ -**	**$ 343,586**
Expenditures			
General & Administrative			
Supervisor Fees	$ 12,000	$ -	$ 12,000
FICA Expense	918	-	918
Engineering Fees	12,000	-	12,000
Attorney Fees	25,000	-	25,000
Annual Audit	5,300	-	5,300
Assessment Administration	5,150	-	5,150
Arbitrage	450	-	450
Dissemination Fees	5,408	-	5,408
Trustee Fees	5,000	-	5,000
Management Fees	43,775	-	43,775
Information Technology	1,434	-	1,434
Website Maintenance	1,004	-	1,004
Telephone	100	-	100
Postage & Delivery	1,000	-	1,000
Printing & Binding	1,000	-	1,000
Insurance	6,490	-	6,490
Legal Advertising	8,000	-	8,000
Other Current Charges	1,000	-	1,000
Office Supplies	625	-	625
Boundary Amendment	-	-	-
Dues, Licenses & Subscriptions	175	-	175
Total Administrative	**$ 135,829**	**$ -**	**$ 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	5,487	-	5,487
Subtotal Field Expenses	**$ 143,637**	**$ -**	**$ 143,637**
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 Mainteance	10,000	-	10,000
Amenity Repairs & Maintenance	1,000	-	1,000
Contingency	7,500	-	7,500
Subtotal Amenity Expenditures	**$ 39,120**	**$ -**	**$ 39,120**

Elevation Pointe
Community Development District
FY 2026 Budget Amendment
General Fund

Description	Adopted FY26 Budget	Increase/ (Decrease)	Amended FY26 Budget
Total Operations & Maintenance	**$ 182,757**	**$ -**	**$ 182,757**
Other Expenditures			
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**	**$ -**	**$ 343,586**
Excess Revenues (Expenditures)	$ -	$ -	$ -
NET CHANGE IN FUND BALANCE	**$ -**	**$ -**	**$ -**
Fund Balance - Beginning	$ -	$ -	$ -
Fund Balance - Ending	$ -	$ -	$ -

SECTION XI

RESOLUTION 2026-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT RESETTING THE PUBLIC HEARING ON THE DISTRICT'S ADOPTION OF RULES OF PROCEDURE; AMENDING RESOLUTION 2026-06 TO SET THE PUBLIC 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*, as amended, and

WHEREAS, the Board of Supervisors of the District ("Board") previously adopted Resolution 2026-06, setting the public hearing to consider the District's adoption of rules of procedure, and set the hearing thereon for July 24, 2026, at 9:30 a.m. at the Offices of GMS-NF, 475 West Town Place, Suite 114, St. Augustine, Florida 32092.

WHEREAS, the Board desires to reset the public hearing to be held on _____ ____, 2027 at 9:30 a.m., at the Offices of GMS-NF, 475 West Town Place, Suite 114, St. Augustine, Florida 32092.

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

SECTION 1. PUBLIC HEARING RESET. Resolution 2026-06 is hereby amended to reflect that the public hearing is reset to _____ ____, 2027 at 9:30 a.m., at the Offices of GMS-NF, 475 West Town Place, Suite 114, St. Augustine, Florida 32092.

SECTION 2. AUTHORIZED TO PUBLISH NOTICE. The District Secretary is directed to publish notice of the hearing in accordance with Section 120.54, *Florida Statutes*.

SECTION 3. RESOLUTION 2026-06 OTHERWISE REMAINS IN FULL FORCE AND EFFECT. Except as otherwise provided herein, all of the provisions of Resolution 2026-06 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 3rd day of September, 2026.

ATTEST:

ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

_____
Chair/Vice Chair, Board of Supervisors

SECTION XII

ELEVATION POINTE
COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025

ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to Financial Statements	13-20
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	21
Notes to Required Supplementary Information	22
OTHER INFORMATION	
Data Elements required by FL Statute 218.39 (3) (c)	23
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*	24-25
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	26
MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550 OF THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	27-28

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
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, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Other Information Included in the Financial Report

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 28, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

April 28, 2026

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, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of $63,446.

- The change in the District's total net position in comparison with the prior fiscal year was $142,134, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.

- At September 30, 2025, the District's governmental funds reported combined ending fund balances of $1,206,516, a decrease of ($364,837) in comparison with the prior fiscal year. A portion of the total fund balance is restricted for debt service and capital projects, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

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, all of which are considered major funds.

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

NET POSITION
SEPTEMBER 30,

	2025	2024
Current and other assets	$ 1,233,942	$ 1,614,583
Capital assets, net of depreciation	9,204,076	8,778,405
Total assets	10,438,018	10,392,988
Current liabilities	214,572	231,676
Long-term liabilities	10,160,000	10,240,000
Total liabilities	10,374,572	10,471,676
Net position		
Net investment in capital assets	(611,884)	(714,157)
Restricted	654,153	623,689
Unrestricted	21,177	11,780
Total net position	$ 63,446	$ (78,688)

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 ENDED SEPTEMBER 30,

	2025	2024
Revenues:		
Program revenues		
Charges for services	$ 608,616	$ 534,740
Operating grants and contributions	41,966	115,555
Capital grants and contributions	22,273	224,606
Total revenues	672,855	874,901
Expenses:		
General government	79,751	85,265
Interest	450,970	454,090
Total expenses	530,721	539,355
Change in net position	142,134	335,546
Net position - beginning	(78,688)	(414,234)
Net position - ending	$ 63,446	$ (78,688)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was $530,721. 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.

GENERAL BUDGETING HIGHLIGHTS

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

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had $9,204,076 invested in capital assets for its governmental activities. No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had $10,160,000 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, 2025

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 12,850
Assessments receivable	35,753
Restricted assets:	
Investments	1,185,339
Capital assets:	
Nondepreciable	9,204,076
Total assets	10,438,018
LIABILITIES	
Accounts payable	27,426
Accrued interest payable	187,146
Non-current liabilities:	
Due within one year	85,000
Due in more than one year	10,075,000
Total liabilities	10,374,572
NET POSITION	
Net investment in capital assets	(611,884)
Restricted for debt service	654,153
Unrestricted	21,177
Total net position	$ 63,446

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, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Primary government:					
Governmental activities:					
General government	$ 79,751	$ 73,876	$ 15,272	$ 22,273	$ 31,670
Interest on long-term debt	450,970	534,740	26,694	-	110,464
Total governmental activities	530,721	608,616	41,966	22,273	142,134
			Change in net position		142,134
			Net position - beginning		(78,688)
			Net position - ending		$ 63,446

See notes to the financial statements

ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
ASSETS				
Cash and cash equivalents	$ 12,850	$ -	$ -	$ 12,850
Investments	-	841,299	344,040	1,185,339
Assessments receivable	35,753	-	-	35,753
Total assets	$ 48,603	$ 841,299	$ 344,040	$ 1,233,942
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 27,426	$ -	$ -	$ 27,426
Total liabilities	27,426	-	-	27,426
Fund balances:				
Restricted for:				
Debt service	-	841,299	-	841,299
Capital projects	-	-	344,040	344,040
Unassigned	21,177	-	-	21,177
Total fund balances	21,177	841,299	344,040	1,206,516
Total liabilities and fund balances	$ 48,603	$ 841,299	$ 344,040	$ 1,233,942

See notes to the financial statements

ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

Fund balance - governmental funds		$ 1,206,516
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	9,204,076	
Accumulated depreciation	-	9,204,076
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	(187,146)	
Bonds payable	(10,160,000)	(10,347,146)
Net position of governmental activities		$ 63,446

See notes to the financial statements

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, 2025

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
REVENUES				
Assessments	$ 73,876	$ 534,740	$ -	$ 608,616
Developer contributions	15,272	-	-	15,272
Interest earnings	-	26,694	22,273	48,967
Total revenues	89,148	561,434	22,273	672,855
EXPENDITURES				
Current:				
General government	79,751	-	-	79,751
Debt service:				
Principal	-	80,000	-	80,000
Interest	-	452,270	-	452,270
Capital outlay	-	-	425,671	425,671
Total expenditures	79,751	532,270	425,671	1,037,692
Excess (deficiency) of revenues over (under) expenditures	9,397	29,164	(403,398)	(364,837)
Fund balances - beginning	11,780	812,135	747,438	1,571,353
Fund balances - ending	$ 21,177	$ 841,299	$ 344,040	$ 1,206,516

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, 2025

Net change in fund balances - total governmental funds	$	(364,837)
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.		425,671
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	$	142,134

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, 2025, 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 are 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 governmental 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 nonspendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

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

Other Disclosures

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

NOTE 3 - BUDGETARY INFORMATION

The District is required to establish a budgetary system and 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, 2025:

	Amortized Cost	Credit Risk	Maturities
First American Government Obligation Fund - Class D	$ 1,185,339	S&P AAAm	Weighted average of the fund portfolio: 45 days
	$ 1,185,339		

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, 2025:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities				
Capital assets, not being depreciated				
Infrastructure under construction	$ 8,778,405	$ 425,671	$ -	$ 9,204,076
Total capital assets, not being depreciated	8,778,405	425,671	-	9,204,076
Governmental activities capital assets, net	$ 8,778,405	$ 425,671	$ -	$ 9,204,076

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.

The District paid the Developer $266,731 for the acquisition of infrastructure improvements during the current fiscal year.

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. Upon satisfaction of certain conditions, a portion of the original reserve requirements will be released to the Developer for construction costs paid on behalf of the District; this did not occur during the current fiscal year. The District was in compliance with the requirements at September 30, 2025.

Long-term Debt Activity

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Series 2022 A1 A2	$ 10,240,000	$ -	$ (80,000)	$ 10,160,000	$ 85,000
Total	$ 10,240,000	$ -	$ (80,000)	$ 10,160,000	$ 85,000

NOTE 6 – LONG-TERM LIABILITIES (Continued)

Long-term Debt Activity (Continued)

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

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2026	$ 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	100,000	434,694	534,694
2031-2035	6,480,000	1,327,046	7,807,046
2036-2040	710,000	670,580	1,380,580
2041-2045	885,000	498,790	1,383,790
2046-2050	1,105,000	277,150	1,382,150
2051-2052	520,000	36,110	556,110
	$ 10,160,000	$ 5,020,293	$ 15,180,293

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 owes the District $35,753 in assessments as of September 30, 2025.

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were $15,272.

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 during the past three years.

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, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Assessments	$ 293,459	$ 133,816	$ 73,876	$ (59,940)
Developer contributions	50,127	209,770	15,272	(194,498)
Total revenues	343,586	343,586	89,148	(254,438)
EXPENDITURES				
Current:				
General government	133,816	133,816	79,751	54,065
Maintenance and operations	170,650	170,650	-	170,650
Recreation	39,120	39,120	-	39,120
Total expenditures	343,586	343,586	79,751	263,835
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	9,397	$ 9,397
Fund balance - beginning			11,780	
Fund balance - ending			$ 21,177	

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, 2025.

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, 2025
UNAUDITED

Element	Comments
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.	0
Employee compensation	$0
Independent contractor compensation	$0
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	$608,616
Outstanding Bonds:	
Series 2022 A1	$4,255,000
Series 2022 A2	$5,905,000

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 W. 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 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, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated April 28, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

April 28, 2026

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 W. 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, 2025. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

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

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

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the 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.

April 28, 2026

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

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, 2025, and have issued our report thereon dated April 28, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in G*overnment 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 April 28, 2026, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of 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.

April 28, 2026

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

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

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

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

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

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

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

5. The District has not met 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 XIII

SECTION A

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

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

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

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

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

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of 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, 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 XIV

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: 156

(2) Name of Payee pursuant to Acquisition Agreement: Kimley-Horn and Associates, Inc.

(3) Amount Payable: $3,055

(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 # 045601001-0326 Services through March 31, 2026; Invoice # 045601004-0326 Services through March 31, 2026; Invoice # 045601001-0426 Services through April 30, 2026

(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

Docusign Envelope ID: 67EB8B60-EC42-8323-800A-C94E54B4880D

Kimley»Horn

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

Invoice Amount: $182.50

Invoice No: 045601001-0326
Invoice Date: Mar 31, 2026

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

Client Reference:

Federal Tax Id: 56-0885615
For Services Rendered through Mar 31, 2026

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	38,252.50	38,070.00	182.50
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**		**67,663.32**	**67,480.82**	**182.50**
Total					**182.50**

Total Invoice: $182.50

DESCRIPTION OF HOURLY SERVICES PERFORMED:

- REQ PRE REVIEWS

Signed by:
jmiscenti@elevationdev.com
80AECA3151DA4A9...
4/15/2026

If you have any questions, please contact Dalianni Frometa at 850-553-3516 or Dalianni.Frometa@kimley-horn.com

33DDF

Docusign Envelope ID: 67EB8B60-EC42-8323-800A-C94E54B4880D

Kimley»Horn

Labor and Expense Detail

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

Invoice No: 045601001-0326
Invoice Date: Mar 31, 2026

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

HOURLY

KH Ref # 045601001.2-35236141

Task	Description	Qty Hours	Billing Rate	Current Amount Due
ADDITIONAL SERVICES	SENIOR PROFESSIONAL I	0.5	365.00	182.50
TOTAL ADDITIONAL SERVICES		**0.5**		**182.50**
TOTAL LABOR AND EXPENSE DETAIL				**182.50**

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

Docusign Envelope ID: 67EB8B60-EC42-8323-800A-C94E54B4880D

Kimley»Horn

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: $2,535.00

Invoice No: 045601004-0326
Invoice Date: Mar 31, 2026

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

Client Reference:

Federal Tax Id: 56-0885615
For Services Rendered through Mar 31, 2026

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	152,490.00	149,955.00	2,535.00
TASK 11 ADDITIONAL SERVICES	0.00	HOURLY	35,365.00	35,365.00	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

If you have any questions, please contact Dalianni Frometa at 850-553-3516 or Dalianni.Frometa@kimley-horn.com

Docusign Envelope ID: 67EB8B60-EC42-8323-800A-C94E54B4880D

Kimley»Horn

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: $2,535.00

Invoice No: 045601004-0326
Invoice Date: Mar 31, 2026

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

Client Reference:

Federal Tax Id: 56-0885615
For Services Rendered through Mar 31, 2026

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**		**558,636.29**	**556,101.29**	**2,535.00**
Total					**2,535.00**

Total Invoice: $2,535.00

DESCRIPTION OF HOURLY SERVICES PERFORMED *(CDD RELATED ITEMS)*:

- COORDINATION CALL WITH CLIENT REGARDING MASTER INFRASTRUCTURE
- SJCUD PAPERWORK
- UPDATED CLOSEOUT DOCS
- ASBULT COMMENT COORDINATION AND SJCUD SOV REVIEW DOCUMENT COORDINATION
- CR 208 CLOSEOUT DOCS

Signed by:
jmiscenti@elevationdev.com
80AECA3151DA4A9...
4/15/2026

If you have any questions, please contact Dalianni Frometa at 850-553-3516 or Dalianni.Frometa@kimley-horn.com

33DDF

Docusign Envelope ID: 67EB8B60-EC42-8323-800A-C94E54B4880D

Kimley»Horn

Labor and Expense Detail

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

Invoice No: 045601004-0326
Invoice Date: Mar 31, 2026

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

HOURLY
KH Ref # 045601004.2-35236142

Task	Description	Qty Hours	Billing Rate	Current Amount Due
CONSTRUCTION PHASE	ANALYST	1.0	235.00	235.00
	SENIOR PROFESSIONAL I	5.0	325.00	1,625.00
		1.0	365.00	365.00
	SUPPORT STAFF	2.0	155.00	310.00
TOTAL CONSTRUCTION PHASE		**9.0**		**2,535.00**
TOTAL LABOR AND EXPENSE DETAIL				**2,535.00**

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

Docusign Envelope ID: F6612A9B-EEC6-8294-8088-294D570F65CB

Kimley»Horn

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

Federal Tax Id: 56-0885615
For Services Rendered through Apr 30, 2026

Invoice Amount: $337.50

Invoice No: 045601001-0426
Invoice Date: Apr 30, 2026

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	38,590.00	38,252.50	337.50
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**		**68,000.82**	**67,663.32**	**337.50**
Total					**337.50**

Total Invoice: $337.50

DESCRIPTION OF HOURLY SERVICES PERFORMED:

- ELEVATION POINTE REQ #155 COORDINATION AND REVIEW

Signed by:
jmisconti@elevationdev.com
80AECA3151DA4A9...
5/20/2026

If you have any questions, please contact Dalianni Frometa at 850-553-3516 or Dalianni.Frometa@kimley-horn.com

33DDF

Docusign Envelope ID: F6612A9B-EEC6-8294-8088-294D570F65CB

Kimley»Horn

Labor and Expense Detail

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

Invoice No: 045601001-0426
Invoice Date: Apr 30, 2026

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

HOURLY
KH Ref # 045601001.2-35625274

Task	Description	Qty Hours	Billing Rate	Current Amount Due
ADDITIONAL SERVICES	SENIOR PROFESSIONAL I	0.5	365.00	182.50
	SUPPORT STAFF	1.0	155.00	155.00
TOTAL ADDITIONAL SERVICES		**1.5**		**337.50**
TOTAL LABOR AND EXPENSE DETAIL				**337.50**

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

Docusign Envelope ID: 975CD229-1BF1-84C9-83B3-4AC0BA28AE6C

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: 157

(2) Name of Payee pursuant to Acquisition Agreement: Kimley-Horn and Associates, Inc.

(3) Amount Payable: $2,935.00

(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 # 045601004-0526 Services through May 31, 2026

(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.

Docusign Envelope ID: 975CD229-1BF1-84C9-83B3-4AC0BA28AE6C

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

DocuSigned by:
By: Owais Khanani
4269B1FF9FCB443...
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

Docusign Envelope ID: 975CD229-1BF1-84C9-83B3-4AC0BA28AE6C

Docusign Envelope ID: B945A362-A76D-8412-80BC-14E631CF833E

Kimley»Horn

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: $2,935.00

Invoice No: 045601004-0526
Invoice Date: May 31, 2026

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

Client Reference:

Federal Tax Id: 56-0885615
For Services Rendered through May 31, 2026

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	158,470.00	155,535.00	2,935.00
TASK 11 ADDITIONAL SERVICES	0.00	HOURLY	35,365.00	35,365.00	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

If you have any questions, please contact Dalianni Frometa at 850-553-3516 or Dalianni.Frometa@kimley-horn.com

33DDF

Docusign Envelope ID: 975CD229-1BF1-84C9-83B3-4AC0BA28AE6C

Docusign Envelope ID: B945A362-A76D-8412-80BC-14E631CF833E

Kimley»Horn

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: $2,935.00

Invoice No: 045601004-0526
Invoice Date: May 31, 2026

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

Client Reference:

Federal Tax Id: 56-0885615
For Services Rendered through May 31, 2026

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	6,368.59	6,368.59	0.00
Subtotal	**315,000.00**		**564,651.09**	**561,716.09**	**2,935.00**
Total					**2,935.00**

Total Invoice: $2,935.00

Signed by:
jvisconti@elevationdev.com
80AECA3151DA4A9...
6/23/2026

DESCRIPTION OF HOURLY SERVICES PERFORMED (CDD):

- REVIEW OF UTILITY AS BUILTS
- SUBMITTAL OF AS BUILTS
- SJRWMD CERTIFICATION
- FDEP WATER CERTIFICATION
- FDEP SEWER CERTIFICATION
- SJCUD PAPERWORK CLOSEOUT
- DISCUSSIONS WITH SJC STAFF ON CLOSEOUT NEEDS.
- REVIEW OF TOTAL AREA TO BE STABILIZED AND DISCUSSION WITH CONTRACTOR ON TOTAL AREA

Docusign Envelope ID: 975CD229-1BF1-84C9-83B3-4AC0BA28AE6C

Docusign Envelope ID: B945A362-A76D-8412-80BC-14E631CF833E

Kimley»Horn

Labor and Expense Detail

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

Invoice No: 045601004-0526
Invoice Date: May 31, 2026

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

HOURLY

KH Ref # 045601004.2-35926291

Task	Description	Qty Hours	Billing Rate	Current Amount Due
CONSTRUCTION PHASE	ANALYST	3.5	235.00	822.50
	SENIOR PROFESSIONAL I	6.5	325.00	2,112.50
TOTAL CONSTRUCTION PHASE		**10.0**		**2,935.00**
TOTAL LABOR AND EXPENSE DETAIL				**2,935.00**

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

Docusign Envelope ID: 975CD229-1BF1-84C9-83B3-4AC0BA28AE6C

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: 158

(2) Name of Payee pursuant to Acquisition Agreement: KT Carter Contracting, Inc.

(3) Amount Payable: $21,125.00

(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 # EP63026 Erosion Control CR 208/Pond 1

(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.

Docusign Envelope ID: 975CD229-1BF1-84C9-83B3-4AC0BA28AE6C

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

DocuSigned by:

By: Owais Khanani
4269B1FF9FCB443...
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

Docusign Envelope ID: 975CD229-1BF1-84C9-83B3-4AC0BA28AE6C

K T Carter Contracting, Inc.

1909 East Beaver Street
Jacksonville, FL 32202
904-354-9999 fax 904-354-5995

Invoice No. EP63026

INVOICE

Customer

Name	**Elevation Pointe CDD**
Address	**189 South Orange Ave Suite 1550**
City	**Lakeland** **State FL** **ZIP 32801**
Phone	**407-270-8866**

Date	30-Jun-26
Order No.	
Rep	
FOB	

Qty	Description	Unit Price	TOTAL
	Elevation Pointe CDD Area		
1	**Erosion Control CR 208/Pond 1**	**$21,125.00**	**$21,125.00**
		SubTotal	$21,125.00
		Shipping & Handling	
		Taxes	
		TOTAL	**$21,125.00**

Payment Details

- ○ Cash
- ○ Check
- ○ Credit Card

Name _____
CC # _____
Expires _____

Office Use Only

Please remit payment within 7 days.

Thank you for your business!

Docusign Envelope ID: C3C9B58A-FCF6-80FF-82B8-C173B83D05C8

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: 159

(2) Name of Payee pursuant to Acquisition Agreement: Kimley-Horn and Associates, Inc.

(3) Amount Payable: $2,615

(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 # 045601004-0626 Services through June 30, 2026; Invoice # 045601004-0726 Services through July 31, 2026; Invoice # 045601001-0626 Services through June 30, 2026; Invoice # 045601001-0726 Services through July 31, 2026;

(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;

Docusign Envelope ID: C3C9B58A-FCF6-80FF-82B8-C173B83D05C8

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

DocuSigned by:
By: Owais Khanani
4269B1FF9FCB443...
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

Docusign Envelope ID: C3C9B58A-FCF6-80FF-82B8-C173B83D05C8

Kimley»Horn

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: $1,402.50

Invoice No: 045601004-0626
Invoice Date: Jun 30, 2026

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

Client Reference:

Federal Tax Id: 56-0885615
For Services Rendered through Jun 30, 2026

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	159,872.50	158,470.00	1,402.50
TASK 11 ADDITIONAL SERVICES	0.00	HOURLY	35,365.00	35,365.00	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

Docusign Envelope ID: C3C9B58A-FCF6-80FF-82B8-C173B83D05C8

Kimley»Horn

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

Federal Tax Id: 56-0885615
For Services Rendered through Jun 30, 2026

Invoice Amount: $1,402.50

Invoice No: 045601004-0626
Invoice Date: Jun 30, 2026

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	6,368.59	6,368.59	0.00
Subtotal	**315,000.00**		**566,053.59**	**564,651.09**	**1,402.50**
Total					**1,402.50**

Total Invoice: $1,402.50

DESCRIPTION OF HOURLY SERVICES PERFORMED (CDD):

- FINAL SITE WALK WITH SJC
- CLOSEOUT SUMMARY EMAIL TO CLIENT
- TURNOVER COORDINATION

Signed by:
jmisconti@elevationdev.com
80AECA3151DA4A9...
7/21/2026

Docusign Envelope ID: C3C9B58A-FCF6-80FF-82B8-C173B83D05C8

Kimley»Horn

Labor and Expense Detail

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

Invoice No: 045601004-0626
Invoice Date: Jun 30, 2026

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

HOURLY
KH Ref # 045601004.2-36387137

Task	Description	Qty Hours	Billing Rate	Current Amount Due
CONSTRUCTION PHASE	ANALYST	0.5	205.00	102.50
	SENIOR PROFESSIONAL I	4.0	325.00	1,300.00
TOTAL CONSTRUCTION PHASE		**4.5**		**1,402.50**
TOTAL LABOR AND EXPENSE DETAIL				**1,402.50**

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

Docusign Envelope ID: C3C9B58A-FCF6-80FF-82B8-C173B83D05C8

PARTIAL WAIVER AND RELEASE OF LIEN
UPON PROGRESS PAYMENT

The undersigned lienor, in consideration of the sum of $510.00,
hereby waives and releases its lien and right to claim a lien for labor, services, or materials furnished for invoices
dated 7/31/2026 to ELEVATION DEVELOPMENT, LLC
on the job of ELEVATION POINTE MASTER

Description Of Property

KHA Project #: 045601004 Invoice #: 045601004-0726

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

DATED on 08/10/2026

KIMLEY-HORN AND ASSOCIATES, INC.

By: _____
Matt Tomlinson
Accounting Manager

STATE OF FLORIDA
COUNTY OF ORANGE

The foregoing instrument was acknowledged before me by means of X physical presence or online notarization, this 10th day of August, 2026, by Matt Tomlinson, Accounting Manager of Kimley-Horn and Associates, Inc., a North Carolina corporation. She/ He is personally known to me or has provided _____ as identification.

My commission expires: 10/15/28

_____
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.

NOTARY PUBLIC STATE OF FLORIDA

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

Docusign Envelope ID: C3C9B58A-FCF6-80FF-82B8-C173B83D05C8

Kimley»Horn

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

Include invoice # in memo line
Please email ACH payment details to payments@kimley-horn.com for proper payment application

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 Jul 31, 2026

Invoice Amount: $510.00

Invoice No: 045601004-0726
Invoice Date: Jul 31, 2026

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 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	160,382.50	159,872.50	510.00
TASK 11 ADDITIONAL SERVICES	0.00	HOURLY	35,365.00	35,365.00	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
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	6,368.59	6,368.59	0.00
Subtotal	**315,000.00**		**566,563.59**	**566,053.59**	**510.00**
Total					**510.00**

DESCRIPTION OF HOURLY SERVICES PERFORMED

- SJRWMD CERT AND COORDINATION FOR CDD ERP

Total Invoice: $510.00

Docusign Envelope ID: C3C9B58A-FCF6-80FF-82B8-C173B83D05C8

Kimley»Horn

Labor and Expense Detail

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

Invoice No: 045601004-0726
Invoice Date: Jul 31, 2026

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

HOURLY
KH Ref # 045601004.2-36681896

Task	Description	Qty Hours	Billing Rate	Current Amount Due
CONSTRUCTION PHASE	SENIOR PROFESSIONAL I	1.5	340.00	510.00
TOTAL CONSTRUCTION PHASE		**1.5**		**510.00**
TOTAL LABOR AND EXPENSE DETAIL				**510.00**

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

Docusign Envelope ID: C3C9B58A-FCF6-80FF-82B8-C173B83D05C8

Kimley»Horn

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

Federal Tax Id: 56-0885615
For Services Rendered through Jun 30, 2026

Invoice Amount: $337.50

Invoice No: 045601001-0626
Invoice Date: Jun 30, 2026

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	38,927.50	38,590.00	337.50
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**		**68,338.32**	**68,000.82**	**337.50**
Total					**337.50**

Total Invoice: $337.50

DESCRIPTION OF HOURLY SERVICES PERFORMED:

- REQUISITION #152 COORDINATION AND REVIEW CDD COORDINATION

Signed by:
jmisconti@elevationdev.com
80AECA3151DA4A9...
7/21/2026

Docusign Envelope ID: C3C9B58A-FCF6-80FF-82B8-C173B83D05C8

Kimley»Horn

Labor and Expense Detail

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

Invoice No: 045601001-0626
Invoice Date: Jun 30, 2026

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

HOURLY
KH Ref # 045601001.2-36353031

Task	Description	Qty Hours	Billing Rate	Current Amount Due
ADDITIONAL SERVICES	SENIOR PROFESSIONAL I	0.5	365.00	182.50
	SUPPORT STAFF	1.0	155.00	155.00
TOTAL ADDITIONAL SERVICES		**1.5**		**337.50**
TOTAL LABOR AND EXPENSE DETAIL				**337.50**

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

Docusign Envelope ID: C3C9B58A-FCF6-80FF-82B8-C173B83D05C8

Kimley»Horn

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

Include invoice # in memo line
Please email ACH payment details to payments@kimley-horn.com for proper payment application

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 Jul 31, 2026

Invoice Amount: $365.00

Invoice No: 045601001-0726
Invoice Date: Jul 31, 2026

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	39,292.50	38,927.50	365.00
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**		**68,703.32**	**68,338.32**	**365.00**
Total					**365.00**

DESCRIPTION OF HOURLY SERVICES PERFORMED:

- REQUISITION #157 AND 158
- CDD MEETING COORDINATION

Total Invoice: $365.00

Docusign Envelope ID: C3C9B58A-FCF6-80FF-82B8-C173B83D05C8

Kimley»Horn

Labor and Expense Detail

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

Invoice No: 045601001-0726
Invoice Date: Jul 31, 2026

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

HOURLY
KH Ref # 045601001.2-36681895

Task	Description	Qty Hours	Billing Rate	Current Amount Due
ADDITIONAL SERVICES	SENIOR PROFESSIONAL I	0.5	400.00	200.00
	SUPPORT STAFF	1.0	165.00	165.00
TOTAL ADDITIONAL SERVICES		**1.5**		**365.00**
TOTAL LABOR AND EXPENSE DETAIL				**365.00**

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

SECTION XV

SECTION C

SECTION 1

Elevation Pointe

Community Development District

Unaudited Financial Reporting

July 31, 2026

Table of Contents

1 Balance Sheet

2 General Fund

3 Debt Service Fund - Series 2022

4 Capital Projects Fund

5 Month to Month

6 Assessment Schedule

7 Long Term Debt Schedule

Elevation Pointe

Community Development District

Combined Balance Sheet

July 31, 2026

	General Fund	Debt Service Fund	Capital Projects Fund	Totals Governmental Funds
Assets:				
Operating Account	$ 6,426	$ -	$ -	$ 6,426
Due from Capital	$ -	$ -	$ -	$ -
Due from Developer	$ 29,777	$ -	$ -	$ 29,777
Prepaid	$ 2,593	$ -	$ -	$ 2,593
Investments:				
Series 2022				
Reserve A1	$ -	$ 274,920	$ -	$ 274,920
Reserve A2	$ -	$ 259,820	$ -	$ 259,820
Revenue	$ -	$ 99,480	$ -	$ 99,480
Capitalized Interest A1	$ -	$ -	$ -	$ -
Capitalized Interest A2	$ -	$ -	$ -	$ -
Sinking Fund	$ -	$ -	$ -	$ -
Construction	$ -	$ -	$ 310,034	$ 310,034
Cost of Issuance	$ -	$ -	$ -	$ -
Total Assets	**$ 38,795**	**$ 634,220**	**$ 310,034**	**$ 983,050**
Liabilities:				
Accounts Payable	$ 39,935	$ -	$ -	$ 39,935
Retainage Payable	$ -	$ -	$ -	$ -
Due to General Fund	$ -	$ -	$ -	$ -
Total Liabilites	**$ 39,935**	**$ -**	**$ -**	**$ 39,935**
Fund Balance:				
Nonspendable:				
Prepaid Items	$ 2,593	$ -	$ -	$ 2,593
Assigned For:				
Restricted For:				
Debt Service - Series 2022	$ -	$ 634,220	$ -	$ 634,220
Capital Projects - Series 2022	$ -	$ -	$ 310,034	$ 310,034
Unassigned	$ (3,732)	$ -	$ -	$ (3,732)
Total Fund Balances	**$ (1,139)**	**$ 634,220**	**$ 310,034**	**$ 943,115**
Total Liabilities & Fund Balance	$ 38,795	$ 634,220	$ 310,034	$ 983,050

Elevation Pointe

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2026

	Amended Budget	Prorated Budget Thru 07/31/26	Actual Thru 07/31/26	Variance
Revenues:				
Assessments - Direct	$ 293,459	$ 220,094	$ -	$ (220,094)
Developer Contributions	$ 50,127	$ 50,127	$ 89,016	$ 38,889
Boundary Amendment Contribution	$ -	$ -	$ -	$ -
Total Revenues	**$ 343,586**	**$ 270,221**	**$ 89,016**	**$ (181,205)**
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	$ 5,156	$ 15,677
Annual Audit	$ 5,300	$ 5,300	$ 5,400	$ (100)
Assessment Administration	$ 5,150	$ 5,150	$ 5,150	$ -
Arbitrage	$ 450	$ 450	$ 450	$ -
Dissemination	$ 5,408	$ 4,507	$ 4,507	$ (0)
Trustee Fees	$ 5,000	$ 5,000	$ 4,209	$ 791
Management Fees	$ 43,775	$ 36,479	$ 36,479	$ (0)
Information Technology	$ 1,434	$ 1,195	$ 1,195	$ -
Website Maintenance	$ 1,004	$ 837	$ 837	$ (0)
Telephone	$ 100	$ 83	$ -	$ 83
Postage	$ 1,000	$ 833	$ 59	$ 774
Printing & Binding	$ 1,000	$ 833	$ 8	$ 825
Insurance	$ 6,490	$ 6,490	$ 6,163	$ 327
Legal Advertising	$ 8,000	$ 6,667	$ 442	$ 6,225
Other Current Charges	$ 1,000	$ 833	$ 525	$ 308
Office Supplies	$ 625	$ 521	$ 0	$ 521
Boundary Amendment	$ -	$ -	$ -	$ -
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Total General & Administrative:	**$ 135,829**	**$ 116,952**	**$ 70,755**	**$ 46,197**
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	$ 5,487	$ 4,573	$ -	$ 4,573
Subtotal	$ 143,637	$ 119,698	$ -	$ 119,698

Elevation Pointe

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2026

	Amended Budget	Prorated Budget Thru 07/31/26	Actual Thru 07/31/26	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 Mainteance	$ 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:	**$ 182,757**	**$ 152,298**	**$ -**	**$ 152,298**
Total Expenditures	**$ 318,586**	**$ 269,249**	**$ 70,755**	**$ 198,494**
Other Financing Sources/Uses:				
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)	$ -		$ 18,261	
Fund Balance - Beginning	$ -		$ (19,401)	
Fund Balance - Ending	$ -		$ (1,139)	

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, 2026

	Adopted Budget	Prorated Budget Thru 07/31/26	Actual Thru 07/31/26	Variance
Revenues:				
Assessments - Direct A1	$ 274,920	$ 178,698	$ 178,698	$ -
Assessments - Direct A2	$ 259,820	$ 129,910	$ 129,910	$ -
Interest	$ 15,000	$ 12,500	$ 18,463	$ 5,963
Total Revenues	**$ 549,740**	**$ 321,108**	**$ 327,071**	**$ 5,963**
Expenditures:				
Series 2022 A-1				
Interest - 11/1	$ 94,665	$ 94,665	$ 94,665	$ -
Principal - 5/1	$ 85,000	$ 85,000	$ 85,000	$ -
Interest - 5/1	$ 94,665	$ 94,665	$ 94,665	$ -
Series 2022 A2				
Interest - 11/1	$ 129,910	$ 129,910	$ 129,910	$ -
Interest - 5/1	$ 129,910	$ 129,910	$ 129,910	$ -
Total Expenditures	**$ 534,150**	**$ 534,150**	**$ 534,150**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ 15,590	$ (213,042)	$ (207,079)	$ 5,963
Fund Balance - Beginning	$ 313,776		$ 841,299	
Fund Balance - Ending	$ 329,366		$ 634,220	

Elevation Pointe

Community Development District

Capital Projects Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2026

	Adopted Budget	Prorated Budget Thru 07/31/26	Actual Thru 07/31/26	Variance
Revenues:				
Interest	$ -	$ -	$ 9,297	$ 9,297
Total Revenues	**$ -**	**$ -**	**$ 9,297**	**$ 9,297**
Expenditures:				
Capital Outlay - Construction	$ -	$ -	$ 43,302	$ (43,302)
Capital Outlay - Cost of Issuance	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ 43,302**	**$ (43,302)**
Other Financing Sources:				
Transfer In/(Out)	$ -	$ -	$ -	$ -
Total Other Financing Sources (Uses)	$ -	$ -	$ -	$ -
Excess Revenues (Expenditures)	$ -		$ (34,006)	
Fund Balance - Beginning	$ -		$ 344,040	
Fund Balance - Ending	$ -		$ 310,034	

Elevation Pointe

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - Direct	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Developer Contributions	$ 35,559	$ -	$ -	$ -	$ 23,874	$ -	$ -	$ -	$ 29,583	$ -	$ -	$ -	$ 89,016
Boundary Amendment Contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ 35,559**	**$ -**	**$ -**	**$ -**	**$ 23,874**	**$ -**	**$ -**	**$ -**	**$ 29,583**	**$ -**	**$ -**	**$ -**	**$ 89,016**
Expenditures:													
General & Administrative:													
Supervisor Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FICA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Engineering	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Attorney	$ 2,035	$ 327	$ -	$ -	$ -	$ 238	$ 1,593	$ -	$ 965	$ -	$ -	$ -	$ 5,156
Annual Audit	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,400	$ -	$ -	$ -	$ -	$ -	$ 5,400
Assessment Administration	$ 5,150	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,150
Arbitrage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 450	$ -	$ -	$ -	$ -	$ 450
Dissemination	$ 451	$ 451	$ 451	$ 451	$ 451	$ 451	$ 451	$ 451	$ 451	$ 451	$ -	$ -	$ 4,507
Trustee Fees	$ 2,357	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,852	$ -	$ -	$ -	$ -	$ 4,209
Management Fees	$ 3,648	$ 3,648	$ 3,648	$ 3,648	$ 3,648	$ 3,648	$ 3,648	$ 3,648	$ 3,648	$ 3,648	$ -	$ -	$ 36,479
Information Technology	$ 120	$ 120	$ 120	$ 120	$ 120	$ 120	$ 120	$ 120	$ 120	$ 120	$ -	$ -	$ 1,195
Website Maintenance	$ 84	$ 84	$ 84	$ 84	$ 84	$ 84	$ 84	$ 84	$ 84	$ 84	$ -	$ -	$ 837
Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Postage & Delivery	$ 1	$ -	$ 1	$ 2	$ -	$ -	$ 1	$ 1	$ 53	$ -	$ -	$ -	$ 59
Insurance	$ 6,163	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,163
Printing & Binding	$ -	$ -	$ -	$ -	$ -	$ 8	$ -	$ -	$ -	$ -	$ -	$ -	$ 8
Legal Advertising	$ -	$ -	$ -	$ -	$ -	$ -	$ 188	$ -	$ -	$ 254	$ -	$ -	$ 442
Other Current Charges	$ 48	$ 48	$ 63	$ 48	$ 53	$ 53	$ 53	$ 53	$ 53	$ 53	$ -	$ -	$ 525
Office Supplies	$ 0	$ -	$ 0	$ 0	$ -	$ -	$ 0	$ 0	$ 0	$ -	$ -	$ -	$ 0
Boundary Amendment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Dues, Licenses & Subscriptions	$ -	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Total General & Administrative:	**$ 20,055**	**$ 4,852**	**$ 4,366**	**$ 4,352**	**$ 4,355**	**$ 4,600**	**$ 11,536**	**$ 6,658**	**$ 5,373**	**$ 4,609**	**$ -**	**$ -**	**$ 70,755**
Total Expenditures	**$ 20,055**	**$ 4,852**	**$ 4,366**	**$ 4,352**	**$ 4,355**	**$ 4,600**	**$ 11,536**	**$ 6,658**	**$ 5,373**	**$ 4,609**	**$ -**	**$ -**	**$ 70,755**
Excess Revenues (Expenditures)	$ 15,504	$ (4,852)	$ (4,366)	$ (4,352)	$ 19,519	$ (4,600)	$ (11,536)	$ (6,658)	$ 24,210	$ (4,609)	$ -	$ -	$ 18,261

Elevation Pointe

COMMUNITY DEVELOPMENT DISTRICT

SPECIAL ASSESSMENT RECEIPTS

FISCAL YEAR 2026

DIRECT BILL ASSESSMENTS

Elevation Premium Pointe LLC							
2026-01			Net Assessments	$ 568,378.80	$ 293,458.80	$	274,920.00
Date Received	Due Date	Check Number	Net Assessed	Amount Received	General Fund	Series 2022A-1 Debt Service	
	11/1/25		$ 146,729.40		$ 146,729.40		
	2/1/26		$ 73,364.70	$ -	$ 73,364.70		
4/29/26	3/1/26	CK6018	$ 178,698.00	$ 178,698.00		$	178,698.00
	5/1/26		$ 73,364.70		$ 73,364.70		
	9/1/26		$ 96,222.00			$	96,222.00
			$ 568,378.80	$ 178,698.00	$ 293,458.80	$	274,920.00

Elevation Premium Pointe LLC							
2026-02			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	
4/29/26	3/1/26	CK6014	$ 129,910.00	$ 129,910.00		$	129,910.00
	9/1/26		$ 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)
Principal Payment - 5/1/25		($80,000)
Principal Payment - 5/1/26		($85,000)
Current Bonds Outstanding		**$4,170,000**

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 #57

6/16/26

	PAYEE		GENERAL FUND FY26
1	**American Municipal Tax-Exempt Compliance**		
	Invoice # 7384-05-26 - Arbitrage FY26	$	450.00
2	**Governmental Management Services**		
	Invoice # 64 - Management Fees for March 2026	$	4,309.71
	Invoice # 65 - Management Fees for April 2026	$	4,302.53
	Invoice # 66 - Management Fees for May 2026	$	4,302.82
	Invoice # 67 - Management Fees for June 2026	$	4,355.26
3	**Grau and Associates**		
	Invoice # 29017 - Audit Fee FYE 09/30/25	$	5,400.00
4	**Kutak Rock LLP**		
	Invoice # 3732647 - General Counsel for March 2026	$	237.50
	Invoice # 3748240 - General Counsel for April 2026	$	1,592.50
5	**USA Today Media Corp**		
	Invoice # 0007690483 - Notice of Meeting 4/17 & Audit 4/30	$	187.60
6	**US Bank**		
	Invoice # 8195798 - Trustee Fees	$	4,444.69
	Total	**$**	**29,582.61**

Please make check payable to:

Elevation Pointe CDD
6200 Lee Vista Blvd Suite 300
Orlando FL 32822

AMTEC
American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane
Avon, CT 06001
(T) 860-321-7521
(F) 860-321-7581
www.amteccorp.com

Client: Elevation Pointe Community Development District
c/o Ms. Katie Costa
Director of Operations – Accounting Division
Government Management Services – CF, LLC
6200 Lee Vista Boulevard, Suite 300
Orlando, FL 32822

Invoice No. 7384-05-26

Date: May 20, 2026

For Professional Services:

Issue	Service	Fee
$10,395,000 Elevation Pointe Community Development District (St. Johns County, Florida), $4,490,000 Special Assessment Revenue Bonds, Series 2022A-1 and $5,905,000 Special Assessment Revenue Bonds, Series 2022A-2	Rebate Report & Opinion	$450
	Total	**$450**

0013105130031200
arbitrage FY26

PLEASE UPDATE YOUR RECORDS TO REFLECT OUR NEW BANK / ACCOUNT NUMBER.

Please remit the total due to AMTEC (Tax ID: 06-1308917):

Institution	**:**	**Bank of America, N.A.**
ABA # (Wires)	**:**	**026009593**
ABA # (ACH Only)	**:**	**011900254**
AMTEC Account Number	**:**	**385033805188**

Please notify AMTEC at info@amteccorp.com upon completing the transaction.

GMS-Central Florida, LLC
1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 64
Invoice Date: 3/1/26
Due Date: 3/1/26
Case:
P.O. Number:

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

Description	Hours/Qty	Rate	Amount
Management Fees		3,647.92	3,647.92
Website Administration		83.67	83.67
Information Technology		119.50	119.50
Dissemination Agent Services		450.67	450.67
Copies		7.95	7.95
0013105130034000			
0013105130035200			
0013104130035100			
0013105130031300			
0013105130042500			

Total	$4,309.71
Payments/Credits	$0.00
Balance Due	$4,309.71

GMS-Central Florida, LLC
1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 65
Invoice Date: 4/1/26
Due Date: 4/1/26
Case:
P.O. Number:

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

Description	Hours/Qty	Rate	Amount
Management Fees		3,647.92	3,647.92
Website Administration		83.67	83.67
Information Technology		119.50	119.50
Dissemination Agent Services		450.67	450.67
Office Supplies		0.03	0.03
Postage		0.74	0.74

Total	$4,302.53
Payments/Credits	$0.00
Balance Due	$4,302.53

GMS-Central Florida, LLC
1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 66
Invoice Date: 5/1/26
Due Date: 5/1/26
Case:
P.O. Number:

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

Description	Hours/Qty	Rate	Amount
Management Fees		3,647.92	3,647.92
Website Administration		83.67	83.67
Information Technology		119.50	119.50
Dissemination Agent Services		450.67	450.67
Office Supplies		0.03	0.03
Postage		1.03	1.03
0013105130034000 may26 management fees			
0013105130035200			
0013105130035100			
0013105130031300			
0013105130051000			
0013105130042000			

Total	$4,302.82
Payments/Credits	$0.00
Balance Due	$4,302.82

GMS-Central Florida, LLC
1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 67
Invoice Date: 6/1/26
Due Date: 6/1/26
Case:
P.O. Number:

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

Description	Hours/Qty	Rate	Amount
Management Fees		3,647.92	3,647.92
Website Administration		83.67	83.67
Information Technology		119.50	119.50
Dissemination Agent Services		450.67	450.67
Office Supplies		0.03	0.03
Postage		53.47	53.47

0013105130034000 jun26 management fees
0013105130035200
0013105130035100
0013105130031300
0013105130051000
0013105130042000

Total	$4,355.26
Payments/Credits	$0.00
Balance Due	$4,355.26

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. *29017*
Date *04/02/2026*

SERVICE	AMOUNT
Audit FYE 09/30/2025	$ 5,400.00
Current Amount Due	$ 5,400.00

0013105130032300
audit fye 09/30/2025

0 - 30	31- 60	61 - 90	91 - 120	Over 120	Balance
5,400.00	0.00	0.00	0.00	0.00	5,400.00

Payment due upon receipt.

K U T A K R O C K L L P

TALLAHASSEE, FLORIDA
Telephone 404-222-4600
Facsimile 404-222-4654

Federal ID 47-0597598

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. 3732647
Client Matter No. 16223-1
Notification Email: eftgroup@kutakrock.com

April 28, 2026

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

Invoice No. 3732647
16223-1

Re: General Counsel

For Professional Legal Services Rendered

03/20/26	K. Jusevitch	0.10	21.50	Correspond with district manager regarding budget and election schedule
03/27/26	J. Johnson	0.10	44.00	Respond regarding audit
03/31/26	A. Cox	0.80	172.00	Prepare resolution approving FY 2027 proposed budget and setting hearing and resolution adopting FY 2027 budget

TOTAL HOURS 1.00

TOTAL FOR SERVICES RENDERED $237.50

TOTAL CURRENT AMOUNT DUE $237.50

UNPAID INVOICES:

November 28, 2025	Invoice No. 3658941	2,034.50
December 19, 2025	Invoice No. 3674265	327.00

TOTAL DUE $2,599.00

0013105130031500
general counsel mar26

PRIVILEGED AND CONFIDENTIAL
ATTORNEY-CLIENT COMMUNICATION AND/OR WORK PRODUCT

K U T A K R O C K L L P

TALLAHASSEE, FLORIDA
Telephone 404-222-4600
Facsimile 404-222-4654

Federal ID 47-0597598

May 28, 2026

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. 3748240
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. 3748240
16223-1

Re: General Counsel

For Professional Legal Services Rendered

03/29/26	L. Whelan	1.20	480.00	Monitor legislative process relating to matters impacting special districts
04/02/26	J. Daly	0.40	86.00	Coordinate response to auditor letter
04/02/26	J. Johnson	0.20	88.00	Audit letter response
04/15/26	K. Jusevitch	0.20	43.00	Correspond with district manager regarding budget hearing schedule
04/16/26	K. Jusevitch	0.60	129.00	Prepare revised rules of procedure documents and budget hearing resolution; correspond with district manager
04/24/26	A. Cox	0.70	150.50	Review draft FY 25 audit and confer with Johnson regarding same
04/24/26	J. Johnson	1.10	484.00	Review agenda packet and prepare for board meeting; attend board meeting; post meeting wrap up
04/27/26	J. Johnson	0.30	132.00	Review meeting summary from LeBrun
TOTAL HOURS		4.70		

TOTAL FOR SERVICES RENDERED	$1,592.50
TOTAL CURRENT AMOUNT DUE	$1,592.50

0013105130031500
general counsel apr26

USA TODAY CO.

LocaliQ

ACCOUNT NAME		ACCOUNT #	INV DATE
Elevation Pointe CDD		761656	04/30/26
INVOICE #	**INVOICE PERIOD**	**CURRENT INVOICE TOTAL**	
0007690483	Apr 1- Apr 30, 2026	$187.60	
PREPAY (Memo Info)	**UNAPPLIED (included in amt due)**	**TOTAL CASH AMT DUE***	
$0.00	$0.00	**$187.60**	

BILLING ACCOUNT NAME AND ADDRESS

Elevation Pointe CDD
GMS
219 E Livingston ST
Orlando, FL 32801-1508

PAYMENT DUE DATE: MAY 31, 2026

Legal Entity: USA TODAY Media Corp.
Terms and Conditions: Past due accounts are subject to interest at the rate of 18% per annum or the maximum legal rate (whichever is less). Advertiser claims for a credit related to rates incorrectly invoiced or paid must be submitted in writing to Publisher within 30 days of the invoice date or the claim will be waived. Any credit towards future advertising must be used within 30 days of issuance or the credit will be forfeited.
All funds payable in US dollars.

BILLING INQUIRIES/ADDRESS CHANGES 1-877-736-7612 or smb@usatodayco.com

FEDERAL ID 47-2390983

Save A Tree! USA TODAY Co. is going paperless. Enjoy the convenience of accessing your billing information anytime and pay online. To avoid missing an invoice, sign up today by going to https://gcil.my.site.com/financialservicesportal/s/.

Date	Description	Amount
4/1/26	Balance Forward	$0.00

Package Advertising:

Start-End Date	Order Number	Product	Description	PO Number	Package Cost
4/17/26	12254445	SAG St Augustine Record	Notice of Board Meeting and Audit Committee Meeting		$91.76
4/30/26	12286634	SAG St Augustine Record	Notice of Audit RFP		$95.84

0013105130048000 Notice of Meeting 4/17/26

As an incentive for customers, we provide a discount off the total invoice cost equal to the 3.99% service fee if you pay with Cash/Check/ACH. Pay by Cash/Check/ACH and Save!

Total Cash Amount Due	$187.60
Service Fee 3.99%	$7.49
*Cash/Check/ACH Discount	-$7.49
*Payment Amount by Cash/Check/ACH	$187.60
Payment Amount by Credit Card	$195.09

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

ACCOUNT NAME	ACCOUNT NUMBER	INVOICE NUMBER	AMOUNT PAID
Elevation Pointe CDD	761656	0007690483	

CURRENT DUE	30 DAYS PAST DUE	60 DAYS PAST DUE	90 DAYS PAST DUE	120+ DAYS PAST DUE	UNAPPLIED PAYMENTS	TOTAL CASH AMT DUE*
$187.60	$0.00	$0.00	$0.00	$0.00	$0.00	**$187.60**

REMITTANCE ADDRESS (Include Account# & Invoice# on check)

USA TODAY Media Corp.
PO Box 631244
Cincinnati, OH 45263-1244

TO PAY BY PHONE PLEASE CALL: 1-877-736-7612

TOTAL CREDIT CARD AMT DUE $195.09

To sign up for E-mailed invoices and online payments please go to https://gcil.my.site.com/financialservicesportal/s/

0000761656000000000000007690483000187606717 4

Corporate Trust Services
EP-MN-WN3L
60 Livingston Ave.
St. Paul, MN 55107

Invoice Number:	8195798
Account Number:	234024000
Invoice Date:	05/22/2026
Direct Inquiries To:	Schuhle, Scott A
Phone:	(954)-938-2476

Elevation Pointe CDD
c/o GMS - Central Florida, LLC
219 E. Livingston Street
Orlando, FL 32801
United States

ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2022A-1 AND SERIES 2022A-2

The following is a statement of transactions pertaining to your account. For further information, please review the attached.

STATEMENT SUMMARY

PLEASE REMIT BOTTOM COUPON PORTION OF THIS PAGE WITH CHECK PAYMENT OF INVOICE.

TOTAL AMOUNT DUE	$4,444.69

All invoices are due upon receipt.

Please detach at perforation and return bottom portion of the statement with your check, payable to U.S. Bank.

ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2022A-1 AND SERIES 2022A-2

Invoice Number:	8195798
Account Number:	234024000
Current Due:	$4,444.69
Direct Inquiries To:	Schuhle, Scott A
Phone:	(954)-938-2476

Wire Instructions:
U.S. Bank
ABA # 091000022
Acct # 1-801-5013-5135
Trust Acct # 234024000
Invoice # 8195798
Attn: Fee Dept St. Paul

Please mail payments to:
U.S. Bank
CM-9690
PO BOX 70870
St. Paul, MN 55170-9690

Corporate Trust Services
EP-MN-WN3L
60 Livingston Ave.
St. Paul, MN 55107

Invoice Number: 8195798
Invoice Date: 05/22/2026
Account Number: 234024000
Direct Inquiries To: Schuhle, Scott A
Phone: (954)-938-2476

ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2022A-1 AND SERIES 2022A-2

Accounts Included In This Relationship: 234024000, 234024001, 234024002, 234024003, 234024004, 234024005, 234024006, 234024007, 234024008

CURRENT CHARGES SUMMARIZED FOR ENTIRE RELATIONSHIP

Detail of Current Charges	Volume	Rate	Portion of Year	Total Fees
04111 Paying Agent / Regist / Trustee Agent	1.00	4,125.00	100.00%	$4,125.00
Subtotal Administration Fees - In Advance 05/01/2026 - 04/30/2027				**$4,125.00**
Incidental Expenses 05/01/2026 to 04/30/2027	4,125.00	0.0775		$319.69
Subtotal Incidental Expenses				**$319.69**
TOTAL AMOUNT DUE				**$4,444.69**

The fees shown on this invoice are reflective of the most recent fee schedule or notice of fee adjustment provided by U.S. Bank.

SECTION 3

Vicky Oakes
St. Johns County Supervisor of Elections

April 15, 2026

Joseph M. Sarmiento

Attn: Syanne Hall, Recording Secretary

Request for Registered Voter Totals in Elevation Pointe CDD

This letter is in response to your request for Registered Voter Totals for the Elevation Pointe Community Development District (CDD). As of 04/15/2026, the total number of active registered voters in the Elevation Pointe CDD is 0.

Regards,

Joseph M. Sarmiento
GIS Elections Services Specialist

for

Vicky Oakes, St. Johns County Supervisor of Elections

SECTION 4

BOARD OF SUPERVISORS MEETING DATES
ELEVATION POINTE COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2027

The Board of Supervisors of the **Elevation Pointe Community Development District** will hold their regular meetings for Fiscal Year 2027 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 23, 2026
***Exception: December 11, 2026 (*Original date falls on National Holiday*)**
January 22, 2027
February 26, 2027
March 26, 2027
April 23, 2027
May 28, 2027
June 25, 2027
July 23, 2027
August 27, 2027
September 24, 2027

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, staff or other individuals will 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