EVERLANDS
COMMUNITY DEVELOPMENT DISTRICT

BREVARD COUNTY
SPECIAL BOARD MEETING
OCTOBER 9, 2026
10:00 A.M.

Special District Services, Inc.
The Oaks Center
2501A Burns Road
Palm Beach Gardens, FL 33410

www.everlandscdd.org
561.630.4922 Telephone
877.SDS.4922 Toll Free
561.630.4923 Facsimile

AGENDA
EVERLANDS
COMMUNITY DEVELOPMENT DISTRICT
Offices of LJA
215 Baytree Drive
Melbourne, Florida 32940
1-800-743-4099 Access #4394800
SPECIAL BOARD MEETING
October 9, 2026
10:00 A.M.

A. Call to Order
B. Proof of Publication……....Page 1
C. Consider Appointment to Board Vacancy – Seat 2 (Expires November 2028)
D. Administer Oath of Office and Review Board Member Duties and Responsibilities
E. Establish Quorum
F. Additions or Deletions to Agenda
G. Comments from the Public for Items Not on the Agenda
H. Approval of Minutes
    1. July 10, 2026 Regular Board Meeting & Public Hearing Minutes……...Page 2
I. Old Business
    1. Consider Resolution No. 2026-04 – Adopting a Fiscal Year 2026/2027 Meeting Schedule...Page 6
J. New Business
    2. Consider Resolution No. 2026-06 – Adopting a Fiscal Year 2025/2026 Amended Budget…Page 8
    3. Consider Resolution No. 2026-07 – Goals and Objectives Annual Report……..Page 15
K. Auditor Selection Committee
    1. Ranking of Proposals/Consider Selection of an Auditor……..Page 18
L. Administrative Matters
M. Board Member Comments
N. Adjourn

Publication Date
2026-10-01

Subcategory
Miscellaneous Notices

Ad#12662117 10/01/2026
NOTICE OF SPECIAL BOARD
MEETING OF THE
EVERLANDS COMMUNITY
DEVELOPMENT DISTRICT

The Board of Supervisors (the Board) of the Everlands Community Development District (District) will hold a Special Board Meeting (Meeting) on October 9, 2026, at 10:00 a.m. at the offices of LJA located at 215 Baytree Drive, Melbourne, Florida 32940 for the purpose of considering agenda items and any other business that may properly come before it.

A copy of the agenda may be obtained from the Districts website (www.everlandscdd.org) or at the offices of the District Manager, Special District Services, Inc., located at 10521 SW Village Center Drive, Suite 203, Port St. Lucie, Florida 34987 during normal business hours.

The Meeting is open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The Meeting may be continued to a date, time, and place to be specified on the record at the Meeting. There may be occasions when staff or Supervisors may participate by speaker telephone.

Any person requiring special accommodations at this Meeting because of a disability or physical impairment should contact the District Office at (772) 345-5119 at least forty-eight (48) hours prior to the Meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770, for aid in contacting the District Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the Meeting is advised that person will need a record of 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.

Meetings may be cancelled from time to time without advertised notice.

District Manager
EVERLANDS COMMUNITY
DEVELOPMENT DISTRICT
www.everlandscdd.org

EVERLANDS COMMUNITY DEVELOPMENT DISTRICT
REGULAR BOARD MEETING & PUBLIC HEARING
JULY 10, 2026

A. CALL TO ORDER

The Regular Board Meeting of the Everlands Community Development District (the "District") was called to order at 10:03 a.m. at 312 South Harbor City Boulevard, Melbourne, Florida 32949.

B. PROOF OF PUBLICATION

Proof of publication was presented which showed that notice of the Regular Board Meeting had been published in *Florida Today* on June 19, 2026, and June 26,2026, as legally required.

C. ESTABLISH QUORUM

A quorum was established with the following Supervisors in attendance:

Bojana Brown, Jared Shaver and Haley Mall

Also in attendance were Frank Sakuma and Stephanie Brown of Special District Services, Inc.; Attorney Ginger Wald of Billing, Cochran, P.A.

A **motion** was made by Ms. Brown, seconded by Mr. Shaver appointing Haley Mall as Chair Pro-Tem for the July 10, 2026, Regular Board Meeting and Public Hearing. The **motion** passed unanimously.

D. ADDITIONS OR DELETIONS TO AGENDA

There were no additions or deletions to the agenda.

E. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA

Abbey Kessman (Timber) introduced the homeowners that would be joining the Everlands CDD Board in November and made the following requests:

- Advised that Board meetings cannot be held onsite within the Everlands Community Media Center, as the building is not ADA compliant.
- District Manager was asked to make a 2nd request to the Property Tax Collector's Office to notice the assessment on the TRIM notice with support of TRIM notice to be provided by Ms. Kessman, which includes entities in the Non-Ad Valorem section.

F. APPROVAL OF MINUTES

1. March 13, 2026, Regular Board Meeting

A **motion** was made by Ms. Brown, seconded by Mr. Shaver approving the minutes of the March 13, 2026, Regular Board Meeting, as presented. The **motion** passed unanimously.

G. OLD BUSINESS

There was no Old Business to come before the Board.

H. NEW BUSINESS

1. Consider Resolution No. 2026-03- Resetting Public Hearing Date to Adopt Fiscal Year 2026/2027 Final Budget

Resolution No. 2026-03 was presented, entitled:

RESOLUTION NO. 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EVERLANDS COMMUNITY DEVELOPMENT DISTRICT AMENDING RESOLUTION NO. 2026-01; AMENDING THE DATE AND TIME FOR THE PUBLIC HEARING TO CONSIDER THE FISCAL YEAR 2026/2027 FINAL BUDGET AND ASSESSMENTS AND AUTHORIZING THE SECRETARY AND DISTRICT MANAGER TO TAKE CERTAIN ACTIONS TO ACCOMPLISH THE INTENT OF THIS RESOLUTION; AND PROVIDING AN EFFECTIVE DATE.

A **motion** was made by Ms. Brown, seconded by Ms. Mall adopting Resolution No. 2026-03 Resetting Public Hearing to Adopt Fiscal year 2026/2027 Final Budget for July 10, 2026, as presented. The **motion** passed unanimously.

2. Consider Resolution No. 2026-04- Adopting a Fiscal Year 2026/20207 Meeting Schedule

This agenda item was deferred to a future Board Meeting.

3. Consider Appointment of Audit Committee & Approval of Evaluation Criteria

Ms. Brown made a **motion,** seconded by Ms. Mall appointing the entire Board of Supervisors as the Audit Committee and approving the evaluation criteria, as presented. The **motion** passed unanimously.

4. 2026 Legislative Memo

Ms. Wald provided highlights from the Legislative Memo and answered questions from the Board and those in attendance.

***Note** *At approximately 10:24 a.m., Mr. Sakuma recessed the Regular Board Meeting and opened the Public Hearing on the FY2026-2027 Final Budget.*

I. PUBLIC HEARING

1. Proof of Publication

Proof of Publication was provided that indicated that notice of the Fiscal Year 2026/2027 Final Budget Public Hearing had been published in *Florida Today* on June 19, 2026, and June 26, 2026, as legally required.

2. Receive Public Comments on Fiscal Year 2026/2027 Final Budget

There were no comments from the public.

3. Consider Resolution No. 2026-05 – Adopting a Fiscal Year 2026/2027 Final Budget

Resolution 2026-05 was presented, entitled:

RESOLUTION NO. 2026-05

A RESOLUTION OF THE EVERLANDS COMMUNITY DEVELOPMENT DISTRICT ADOPTING A FISCAL YEAR 2026/2027 BUDGET.

A **motion** was made by Mr. Shaver, seconded by Ms. Mall adopting Resolution 2026-05 Adopting a Fiscal Year 2026/2027 Budget, as presented. The **motion** passed unanimously.

***Note** *At approximately 10:25 a.m., Mr. Sakuma closed the Public Hearing on the FY 2026/2027 Final Budget and reconvened the Regular Board Meeting.*

J. ADMINSTRATIVE MATTERS

1. Manager's Report

There was no Manager's Report at this time.

J. BOARD MEMBER COMMENTS

There were no further Board comments.

K. ADJOURNMENT

There being no further business to come before the Board, Ms. Mall adjourned the meeting at 10:26 a.m., seconded by Ms. Brown and the **motion** passed without objection.

ATTESTED BY:

_____	_____
Secretary/Assistant Secretary	Chairperson/Vice-Chair

RESOLUTION NO. 2026-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EVERLANDS COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2026/2027 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, it is necessary for the Everlands Community Development District ("District") to establish a regular meeting schedule for fiscal year 2026/2027; and

WHEREAS, the Board of Supervisors of the District has set a regular meeting schedule, location and time for District meetings for fiscal year 2026/2027 which is attached hereto and made a part hereof as Exhibit "A".

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE EVERLANDS COMMUNITY DEVELOPMENT DISTRICT, PALM BAY, BEVARD COUNTY, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are hereby adopted.

Section 2. The regular meeting schedule, time and location for meetings for fiscal year 2026/2027 which is attached hereto as Exhibit "A" is hereby adopted and authorized to be published.

PASSED, ADOPTED and EFFECTIVE this 9th day of October, 2026.

ATTEST:

EVERLANDS COMMUNITY DEVELOPMENT DISTRICT

By:_____
Secretary/Assistant Secretary

By:_____
Chairperson/Vice Chairperson

EVERLANDS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027 REGULAR MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that the Board of Supervisors (the "Board") of the Everlands Community Development District (the "District") will hold Regular Board Meetings (the "Meeting" or "Meetings") at _____ located at _____ _____ at _____ a.m./p.m. on the following dates:

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

The purpose of the meetings is to conduct any business coming before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law. Copies of the Agendas for any of the meetings may be obtained from the District's website www.everlandscdd.org or by contacting the District Manager at 772-345-5119 or by email at bsakuma@sdsinc.org and/or toll free at 1-877-737-4922 prior to the date of the particular meeting. The Meetings are open to the public and will be conducted in accordance with the provisions of Florida law for special districts. The Meetings may be continued to a date, time and place to be specified on the record at the Meeting.

From time to time one or two Supervisors may participate by telephone; therefore, a speaker telephone may be present at the meeting location so that Supervisors may be fully informed of the discussions taking place. Said meeting(s) may be continued as found necessary to a time and place specified on the record.

If any person decides to appeal any decision made with respect to any matter considered at these meetings, such person will need a record of the proceedings, and such person may need to ensure that a verbatim record of the proceedings is made at his or her own expense and which record includes the testimony and evidence on which the appeal is based.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at 772-345-5119 and/or toll free at 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.

Meetings may be cancelled from time to time without advertised notice.

EVERLANDS COMMUNITY DEVELOPMENT DISTRICT

www.everlandscdd.org

PUBLISH: FLORIDA TODAY 00/00/2026

RESOLUTION NO. 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EVERLANDS COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2025/2026 BUDGET ("AMENDED BUDGET"), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors of the Everlands Community Development District ("District") is empowered to provide a funding source and to impose special assessments upon the properties within the District; and,

WHEREAS, the District has prepared for consideration and approval an Amended Budget.

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

Section 1. The Amended Budget for Fiscal Year 2025/2026 attached hereto as Exhibit "A" is hereby approved and adopted.

Section 2. The Secretary/Assistant Secretary of the District is authorized to execute any and all necessary transmittals, certifications or other acknowledgements or writings, as necessary, to comply with the intent of this Resolution.

PASSED, ADOPTED and EFFECTIVE this 9th day of October, 2026

.

ATTEST:

EVERLANDS COMMUNITY DEVELOPMENT DISTRICT

By:_____
Secretary/Assistant Secretary

By:_____
Chairperson/Vice Chairperson

Everlands
Community Development District

Amended Final Budget For
Fiscal Year 2025/2026
October 1, 2025 - September 30, 2026

CONTENTS

I AMENDED FINAL OPERATING FUND BUDGET

II AMENDED FINAL DEBT SERVICE FUND BUDGET - SERIES 2021

III AMENDED FINAL DEBT SERVICE FUND BUDGET - SERIES 2024-1

IV AMENDED FINAL DEBT SERVICE FUND BUDGET - SERIES 2024-2

AMENDED FINAL BUDGET

EVERLANDS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

REVENUES	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 8/31/26
O & M Assessments	100,000	**102,317**	102,317
Developer Contribution - O&M	9,193	**9,193**	9,193
Debt Assessments (2021)	189,570	**189,599**	189,599
Debt Assessments (2024-1)	580,155	**580,213**	580,213
Debt Assessments (2024-2)	696,112	**696,193**	696,193
Direct Bill - Debt (2024-2)	0	**252,704**	252,704
Interest Income	600	**9,600**	9,488
Total Revenues	**$ 1,575,630**	**$ 1,839,819**	**$ 1,839,707**
EXPENDITURES			
Supervisor Fees	0	**0**	0
Engineering/Inspections	2,500	**2,500**	1,090
Management	40,464	**40,464**	37,092
Legal	14,000	**10,000**	6,660
Assessment Roll	7,500	**7,500**	0
Audit Fees	6,000	**7,000**	7,000
Arbitrage Rebate Fee	1,300	**1,300**	1,300
Insurance	6,700	**6,593**	6,593
Legal Advertisements	1,800	**1,800**	1,318
Miscellaneous	1,000	**750**	348
Postage	400	**100**	0
Office Supplies	900	**475**	438
Dues & Subscriptions	175	**175**	175
Trustee Fee	12,750	**12,739**	12,739
Continuing Disclosure Fee	1,500	**1,500**	0
Dissemination Services	5,000	**5,000**	5,000
Miscellaneous Maintenance	1,270	**1,270**	0
Total Expenditures	**$ 103,259**	**$ 99,166**	**$ 79,753**
Revenues Less Expenditures	**$ 1,472,371.00**	**$ 1,740,653**	**$ 1,759,954**
Bond Payments - Series 2021	(178,196)	**(178,564)**	(178,564)
Bond Payments - Series 2024-1	(545,346)	**(546,444)**	(546,444)
Bond Payments - Series 2024-2	(654,345)	**(908,377)**	(908,377)
BALANCE	**$ 94,484**	**$ 107,268**	**$ 126,569**
County Appraiser & Tax Collector Fee	(31,495)	**(30,699)**	(30,699)
Discounts For Early Payments	(62,989)	**(60,956)**	(60,956)
Excess/ (Shortfall)	**$ -**	**$ 15,613**	**$ 34,914**
Carryover From Prior Year	0	**0**	0
NET EXCESS/ (SHORTFALL)	**$ -**	**$ 15,613**	**$ 34,914**

Fund Balance As Of 9/30/25	$64,424
FY 2025/2026 Activity	$15,613
Fund Balance As Of 9/30/26	$80,037

AMENDED FINAL BUDGET

EVERLANDS COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND - SERIES 2021
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

REVENUES	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 8/31/26
Interest Income	1,000	**6,200**	6,082
NAV Assessment Collection	178,196	**178,564**	178,564
Total Revenues	**$ 179,196**	**$ 184,764**	**$ 184,646**
EXPENDITURES			
Principal Payments	75,000	**75,000**	75,000
Interest Payments	101,191	**102,016**	102,016
Bond Redemption	3,005	**0**	0
Total Expenditures	**$ 179,196**	**$ 177,016**	**$ 177,016**
Excess/ (Shortfall)	**$ -**	**$ 7,748**	**$ 7,630**

FUND BALANCE AS OF 9/30/25	$200,516
FY 2025/2026 ACTIVITY	$7,748
FUND BALANCE AS OF 9/30/26	$208,264

Notes

Reserve Fund Balance = $44,549*. Revenue Account Balance = $163,715*

Revenue Fund Balance To Be Used To Make 12/15/2026 Principal &

Interest Payment Of $125,596 (Principal = $75,000 & Interest = $50,596).

* Approximate Amounts

Series 2021 Bond Information

Original Par Amount =	$3,200,000	Annual Principal Payments Due:
Interest Rate =	2.20% - 4.00%	December 15th
Issue Date =	October 2021	Annual Interest Payments Due:
Maturity Date =	December 2051	June 15th & December 15th
Par Amount As Of 9/30/26 =	$2,915,000	

AMENDED FINAL BUDGET

EVERLANDS COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND - SERIES 2024-1
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

REVENUES	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 8/31/26
Interest Income	1,000	**17,300**	17,121
NAV Assessment Collection	545,346	**546,444**	546,444
Developer Contribution - Debt	0	**0**	0
Total Revenues	**$ 546,346**	**$ 563,744**	**$ 563,565**
EXPENDITURES			
Principal Payments	125,000	**125,000**	125,000
Interest Payments	419,832	**422,583**	422,583
Bond Redemption	1,514	**0**	0
Total Expenditures	**$ 546,346**	**$ 547,583**	**$ 547,583**
Excess/ (Shortfall)	**$ -**	**$ 16,161**	**$ 15,982**

FUND BALANCE AS OF 9/30/25	$512,957
FY 2025/2026 ACTIVITY	$16,161
FUND BALANCE AS OF 9/30/26	$529,118

Notes

Reserve Fund Balance = $272,673.*. Revenue Account Balance = $256,445*.

Revenue Account Balance To Be Used To Make 12/15/26 Interest Payment Of $208,541.

* Approximate Amounts

Series 2024 Bond Information

Original Par Amount =	$8,065,000	Annual Principal Payments Due:
Interest Rate =	4.40% - 5.55%	June 15th
Issue Date =	March 2024	Annual Interest Payments Due:
Maturity Date =	June 2054	June 15th & December 15th
Par Amount As Of 9/30/26 =	$7,820,000	

AMENDED FINAL BUDGET

EVERLANDS COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND - SERIES 2024-2
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

REVENUES	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 8/31/26
Interest Income	1,000	**19,200**	19,122
NAV Assessment Collection	654,345	**655,674**	655,674
Developer Contribution - Debt	0	**252,704**	252,704
Total Revenues	**$ 655,345**	**$ 927,578**	**$ 927,500**
EXPENDITURES			
Principal Payments	150,000	**150,000**	150,000
Interest Payments	502,070	**505,406**	505,408
Bond Redemption	3,275	**0**	0
Transfer To Construction Fund	0	**13,000**	10,857
Total Expenditures	**$ 655,345**	**$ 668,406**	**$ 666,265**
Excess/ (Shortfall)	**$ -**	**$ 259,172**	**$ 261,235**

FUND BALANCE AS OF 9/30/25	$327,374
FY 2025/2026 ACTIVITY	$259,172
FUND BALANCE AS OF 9/30/26	$586,546

Notes

Reserve Fund Balance = $327,173.*. Revenue Account Balance = $259,373*.

Revenue Account Balance To Be Used To Make 12/15/26 Interest Payment Of $249,366.

12/15/2025 Interest Payment Was Developer Funded.

* Approximate Amounts

Series 2024 Bond Information

Original Par Amount =	$9,720,000	Annual Principal Payments Due:
Interest Rate =	4.40% - 5.55%	June 15th
Issue Date =	November 2024	Annual Interest Payments Due:
Maturity Date =	June 2054	June 15th & December 15th
Par Amount As Of 9/30/26 =	$9,425,000	

RESOLUTION NO. 2026-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EVERLANDS COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN ANNUAL REPORT OF GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Everlands Community Development District (the "District") is a local unit of special-purpose government organized and existing under and pursuant to Chapters 189 and 190, Florida Statutes, as amended; and

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida, and creating Section 189.0694, Florida Statutes; and

WHEREAS, the District adopted Resolution 2024-05 on August 9, 2024, establishing goals and objectives for the District and creating performance measures and standards to evaluate the District's achievement of those goals and objectives; and

WHEREAS, pursuant to Section 189.0694, Florida Statutes, the District must adopt and publish on its website an annual report prior to December 1st of each year, describing the goals and objectives achieved by the district, as well as the performance measures and standards used by the district to make this determination, and any goals or objectives the district failed to achieve.

WHEREAS, the District Manager has the annual report of the District's goals, objectives, and performance measures and standards attached hereto and made a part hereof as **Exhibit A** (the "Annual Report") and presented the Annual Report to the Board of the District; and

WHEREAS, the District's Board of Supervisors ("Board") finds that it is in the best interests of the District to adopt by resolution the attached annual report of the goals, objectives and performance measures and standards.

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

SECTION 1. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The District Board of Supervisors hereby adopts the Annual Report regarding the District's success or failure in achieving the adopted goals and objectives and directs the District Manager to take all necessary actions to comply with Section 189.0694, Florida Statutes.

SECTION 3. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 9th day of October, 2026.

ATTEST:	**EVERLANDS COMMUNITY DEVELOPMENT DISTRICT**
_____	_____
Secretary/Assistant Secretary	Chairman, Board of Supervisors

Exhibit A: Annual Report of Performance Measures/Standards

Exhibit A

Program/Activity: **District Administration**
Goal: Remain compliant with Florida Law for all district meetings
Objectives:

- Notice all District regular, special, and public hearing meetings
- Conduct all post-meeting activities
- District records retained in compliance with Florida Sunshine Laws

Performance Measures:

- All Meetings publicly noticed as required (**YES**)
- Meeting minutes and post-meeting action completed (**YES**)
- District records retained as required by law (**YES**)

Program/Activity: **District Finance**
Goal: Remain Compliant with Florida Law for all district financing activities
Objectives:

- District adopted fiscal year budget
- District amended budget at end of fiscal year
- Process all District finance accounts receivable and payable
- Support District annual financial audit activities

Performance Measures:

- District adopted fiscal year budget (**YES**)
- District amended budget at end of fiscal year (**YES**)
- District accounts receivable/payable processed for the year (**YES**)
- "No findings" for annual financial audit (**NO**)
    - If "yes" explain

Program/Activity: **District Operations**
Goal: Insure, Operate and Maintain District owned Infrastructure & assets
Objectives:

- Annual renewal of District insurance policy(s)
- Contracted Services for District operations in effect
- Compliance with all required permits

Performance Measures:

- District insurance renewed and in force (**YES**)
- Contracted Services in force for all District operations (**YES**)
- Permits in compliance (**YES**)

EVERLANDS COMMUNITY DEVELOPMENT DISTRICT
RANKING OF AUDITOR PROPOSALS
FOR FISCAL YEAR ENDING 9/30/26

		Audit Firms		
Criteria	**Point Range**	**Grau & Associates**	**Richie Tandoc, P.A.**	**McIntosh CPA**
Ability of Personnel: (E.g., geographic locations of the firms headquarters of permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load).	1-10	9	9	9
Proposer's Experience: (E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation).	1-10	9	7	8
Understanding of Scope of Work: Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.	1-10	9	8	9
Ability to Furnish the Required Services: Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.	1-10	9	8	9
Price: Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.	1-10	8	8	9
TOTAL POINTS	**50**	**44**	**40**	**44**
BID PRICE - 2025/2026 AUDIT		**$4,800.00**	**$4,700.00**	**$4,500.00**
BID PRICE - 2026/2027 AUDIT		**$4,900.00**	**$4,700.00**	**$4,600.00**
BID PRICE - 2027/2028 AUDIT		**$5,000.00**	**$4,900.00**	**$4,700.00**
BID PRICE - 2028/2029 AUDIT		**$5,100.00**	**$4,900.00**	**$4,800.00**
BID PRICE - 2029/2030 AUDIT		**$5,200.00**	**$4,900.00**	**$4,900.00**

COMMENTS:		Currently the auditing firm for more than	Currently the auditing firm for more than	Partner has worked on audits for
		300 Special Districts and Governmental Entities.	16 Special Districts and Governmental Entities.	over 200 Special Districts and Governmental Entities.

RECOMMENDATION:		All three Firms are capable of performing the audit. Management recommends that either Grau & Associates, the current auditor, and the firm with
		most experience or McIntosh CPA, the low bidder, be selected to perform the September 30, 2026, 2027 and 2028 annual audits, with an
		option subject to fee adjustments for inflation, to perform the fiscal year end audits for the following years (FYE 9/30/29 and FYE 9/30/30).

Note: 2026/2027 Budget For Audit Services is $7,200.00