

***Towne Park CDD  
Community Development District***

***Agenda***

***May 6, 2025***

# AGENDA

# *Towne Park*

## *Community Development District*

---

219 East Livingston Street, Orlando, Florida 32801

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

April 29, 2025

### **Board of Supervisors Towne Park Community Development District**

Dear Board Members:

The regular meeting of the Board of Supervisors of **Towne Park Community Development District** will be held **Tuesday, May 6, 2025 at 6:00 PM** at the **Towne Park Amenity Center #1, 3883 White Ibis Road, Lakeland, FL 33811.**

Those members of the public wishing to attend the meeting can do so using the information below:

**Zoom Video Link:** <https://us06web.zoom.us/j/82093856101>

**Zoom Call-In Information:** 1 305 224 1968

**Meeting ID:** 820 9385 6101

Following is the advance agenda for the meeting:

### **Audit Committee Meeting**

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of January 7, 2025 Audit Committee Meeting
4. Review of Proposals and Tally of Audit Committee Members Rankings
  - A. Grau & Associates
  - B. McDirmit Davis
5. Adjournment

### **Board of Supervisors Meeting**

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the April 1, 2025 Board of Supervisors Meeting
4. Consideration of Easement Variance Appeal- 5438 Keaton Springs Drive

5. Acceptance of Ranking of the Audit Committee and Authorizing Staff to Send a Notice of Intent to Award Number 1 Ranked Firm
6. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. Field Manager's Report
    - i. Consideration of Proposal to Replace Drum at Amenity 2 Playground
    - ii. Consideration of Proposals to Repair Pool Chairs at Amenities 1 & 2
  - D. District Manager's Report
    - i. Approval of Check Register
    - ii. Balance Sheet & Income Statement
    - iii. Presentation of Registered Voters- 2,418
7. Supervisors Requests
8. Adjournment



# AUDIT COMMITTEE MEETING

# MINUTES

**MINUTES OF MEETING  
TOWNE PARK  
COMMUNITY DEVELOPMENT DISTRICT**

The Audit Committee meeting of the Board of Supervisors of the Towne Park Community Development District was held Tuesday, **January 7, 2025**, at the Towne Park Amenity Center #1, 3883 White Ibis Road, Lakeland, Florida and by Zoom.

Present and constituting a quorum:

Greg Jones *by Zoom*  
Jennifer Tidwell  
Tom Zimmerman  
Roger Runyon

Also present were:

Tricia Adams  
Meredith Hammock  
Patrick Collins  
Allen Bailey

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Adams called the meeting to order at 4:48 p.m. and called the roll. Three Board members were in attendance constituting a quorum, and one Board member joined via Zoom.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Ms. Adams opened the public comment period. There were no public comments.

**THIRD ORDER OF BUSINESS**

**Audit Services**

**A. Approval of Request for Proposals and Selection Criteria**

Ms. Adams stated this is the request for proposal for audit committee services. She reviewed the selection criteria with the point values.

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

Ms. Adams stated the request is included in the packet.

**C. Public Announcement of Opportunity to Provide Audit Services**

Ms. Adams stated the public announcement is provided. She stated the board could approve all sections under one motion.

On MOTION by Ms. Tidwell, seconded by Mr. Runyon, with all in favor, the Request for Proposals and Selection Criteria and Notice of Request for Proposals for Audit Services, were approved.
--

**FOURTH ORDER OF BUSINESS**

**Adjournment**

Ms. Adams adjourned the meeting at 4:50 p.m..

On MOTION by Mr. Zimmerman, seconded by Mr. Runyan, with all in favor, the meeting was adjourned.
---

---

Secretary/Assistant Secretary

---

Chairman/Vice Chairman

# SECTION A

Towne Park 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)
Grau & Associates					2025- \$4,100 2026- \$4,200 2027- \$4,300 2028- \$4,400 2029- \$4,500		
McDirmitt Davis					2025- \$4,100 2026- \$4,200 2027- \$4,200 2028- \$4,300 2029- \$4,300		



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

**TOWNE PARK**

**COMMUNITY DEVELOPMENT DISTRICT**

Proposal Due: April 25, 2025  
5:00PM

**Submitted to:**

Towne Park  
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  
(800) 229-4728

**Fax** (561) 994-5823

[tgrau@graucpa.com](mailto:tgrau@graucpa.com)

[www.graucpa.com](http://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

April 25, 2025

Towne Park 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, 2025, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Towne Park 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.

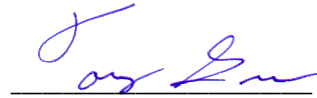
### **Complying With Standards**

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](mailto:tgrau@graucpa.com)) or David Caplivski, CPA ([dcaplivski@graucpa.com](mailto:dcaplivski@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



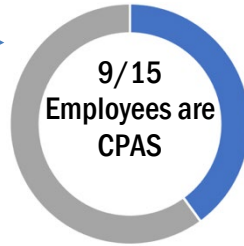
**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Grau's Focus and Experience

## Our Team



**3** Partners  
**11** Professional Staff  
**2** Administrative Professionals



**2005**

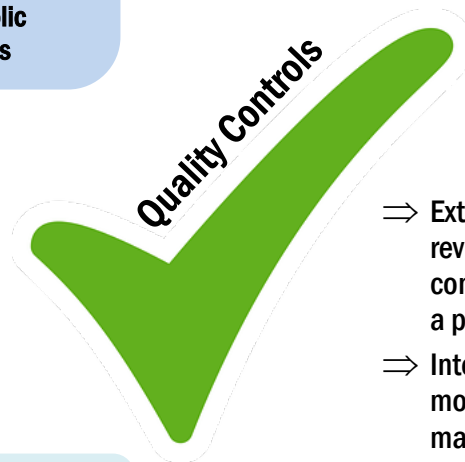
Year founded

## Services Provided



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**



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

**March 17, 2023**

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

**Dear Antonio Grau:**

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

**Peer Review Team**  
**FICPA Peer Review Committee**

**850.224.2727, x5957**

**cc: Daniel Hevia, Racquel McIntosh**

**Firm Number: 900004390114**

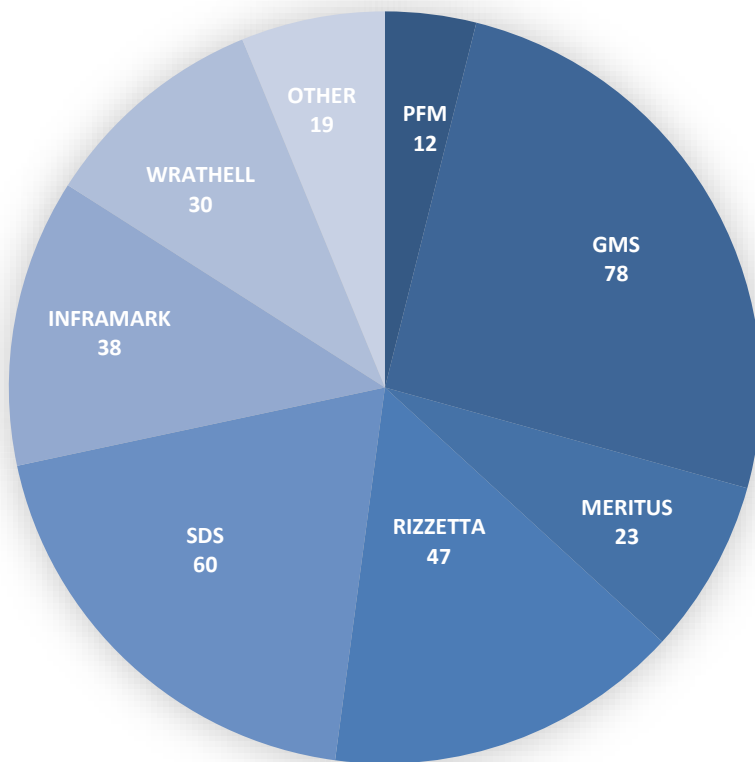
**Review Number: 594791**

## **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*

#### **David Caplivski, CPA (Partner)**

*Years Performing*

*Audits: 13+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*24 hours; Accounting,*

*Auditing and Other:*

*64 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 the 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."

- David Caplivski

## **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](mailto: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

Government Accounting and Auditing  
Accounting, Auditing and Other  
Total Hours

##### Hours

24  
56  
80 (includes of 4 hours of Ethics CPE)



**David Caplivski, CPA/CITP, Partner**  
**Contact : [dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com) / 561-939-6676**

#### ***Experience***

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

#### ***Education***

Florida Atlantic University (2009)  
 Master of Accounting  
 Nova Southeastern University (2002)  
 Bachelor of Science  
 Environmental Studies

---

#### ***Certifications and Certificates***

Certified Public Accountant (2011)  
 AICPA Certified Information Technology Professional (2018)  
 AICPA Accreditation COSO Internal Control Certificate (2022)

#### ***Clients Served (partial list)***

(>300) Various Special Districts Aid to Victims of Domestic Abuse Boca Raton Airport Authority Broward Education Foundation CareerSource Brevard CareerSource Central Florida 403 (b) Plan City of Lauderdale GERS City of Parkland Police Pension Fund City of Sunrise GERS Coquina Water Control District Central County Water Control District City of Miami (program specific audits) City of West Park Coquina Water Control District East Central Regional Wastewater Treatment Fac. East Naples Fire Control & Rescue District	Hispanic Human Resource Council Loxahatchee Groves Water Control District Old Plantation Water Control District Pinetree Water Control District San Carlos Park Fire & Rescue Retirement Plan South Indian River Water Control District South Trail Fire Protection & Rescue District Town of Haverhill Town of Hypoluxo Town of Hillsboro Beach Town of Lantana Town of Lauderdale By-The-Sea Volunteer Fire Pension Town of Pembroke Park Village of Wellington Village of Golf
--	---

#### ***Professional Education (over the last two years)***

<b><u>Course</u></b>	<b><u>Hours</u></b>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	<u>88</u> (includes 4 hours of Ethics CPE)

#### ***Professional Associations***

*Member, American Institute of Certified Public Accountants*  
*Member, Florida Institute of Certified Public Accountants*  
*Member, Florida Government Finance Officers Association*  
*Member, Florida Association of Special Districts*

# References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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

### Dunes Community Development District

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

---

### Two Creeks Community Development District

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

---

### Journey's End Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2004
<b>Client Contact</b>	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 or 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.

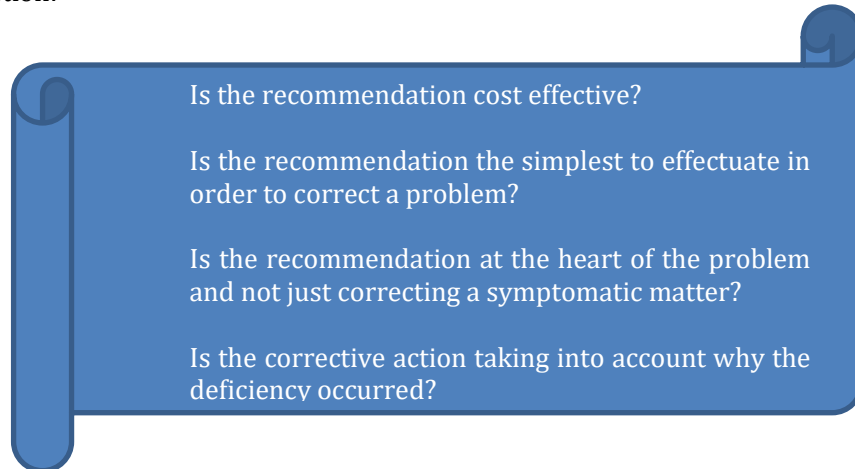
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

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, 2025-2029 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2025	\$4,100
2026	\$4,200
2027	\$4,300
2028	\$4,400
2029	<u>\$4,500</u>
<b>TOTAL (2025-2029)</b>	<b><u>\$21,500</u></b>

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

# **Supplemental Information**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **PARTIAL LIST OF CLIENTS**

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
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
<b>TOTAL</b>	<b>491</b>	<b>5</b>	<b>4</b>	<b>484</b>	

## **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 Towne Park 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](http://www.graucpa.com).**

## SECTION B

**Proposal to Provide Auditing Services**

**Towne Park**

**Community Development District**

**For the Fiscal Year Ending  
September 30, 2025  
With an Option for Four Additional Annual Renewals**

**Submitted by:**



**1800 Pembroke Drive  
Suite 170  
Orlando, Florida 32810  
(407) 843-5406**

**CONTACT: Tamara Campbell, C.P.A.**

[tcampbell@mcdermittdavis.com](mailto:tcampbell@mcdermittdavis.com)  
[www.mcdermittdavis.com](http://www.mcdermittdavis.com)

Proposal for Audit Services to  
Towne Park Community Development District  
**Table of Contents**

---

	<b><u>Page</u></b>
Letter of Interest	1
Company Background	3
Peer Review Letter	7
Audit Personnel Experience	9
References	12
Service Approach	14
Cost Proposal	16



## Letter of Interest

April 21, 2025

Tricia Adams, District Manager  
*Towne Park Community Development District*

Thank you for the opportunity to submit our qualifications and experience to serve as independent auditors of *Towne Park Community Development District*. The accompanying proposal will provide you detailed information regarding the scope of services to be provided, as well as a profile of the firm, the individuals who will serve you, our qualifications and experience, and representative clients, including specific references.

It is our understanding that we will provide the following services:

1. Financial audit of the basic financial statements of *Towne Park Community Development District* for the fiscal year ending September 30, 2025, with an option for four additional annual renewals.
2. We will commit to maintain staff required to conclude the audits within the time constraints indicated in the RFP.
3. The audit will be performed in accordance with generally accepted auditing standards, *Governmental Auditing Standards* and the Rules of the Auditor General of the State of Florida.

We believe we are the best-qualified firm to perform the engagement for the following reasons:

- We presently audit **over forty Community Development Districts**, fourteen municipalities and one special water district and have an excellent working knowledge of generally accepted accounting principles related to governmental entities.
- We assist in the preparation of the financial statements for most of these governmental entities.
- We have assisted nine municipalities in receiving the GFOA "Certificate of Achievement for Excellence in Financial Reporting". Most of these municipalities have been receiving the "Certificate of Achievement" between ten and twenty years. Tamara Campbell is active as a national review team member of the GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program. As a review team member, Ms. Campbell reviews and evaluates financial reports submitted by cities and counties to determine whether the financial reports meet the stringent requirements to receive the GFOA's prestigious award. Participating as a review team member, Ms. Campbell has demonstrated her expertise in governmental accounting and auditing.
- We have strong information technology ability and will input the District's general ledger balances into our ProSystem fx Engagement software and perform a virtually "paperless" audit. The District's Financial Statements are linked to the general ledger; therefore, the likelihood of errors on the financial statements is reduced.
- We have recent and continuous experience and have devoted a great deal of our continuing education to the governmental auditing and accounting field. Our firm meets the independence and education requirements of the Government Auditing Standards issued by the Comptroller General of the United States. Our firm is independent of *Towne Park Community Development District* as defined by Government Auditing Standards.

- We are members of the American and Florida Institutes of Certified Public Accountants and an Associate member of the Governmental Finance Officers Association. Our firm is active in governmental organizations throughout Central Florida and has served on governmental committees of the Florida Institute of CPA's.
- We are a local firm with personnel committed to quality and professional performance, accustomed to providing a high level of client satisfaction. We believe that our firm is part of a team effort to assist the District in developing the best financial reporting possible.
- We have a history of continuity of personnel assigned to the engagement. Our single office firm and low personnel turnover assures uninterrupted services from our partners and staff. We have a staff of 28 people and 8 of those are governmental audit staff.

McDermitt Davis, LLC has not colluded with any of the proposers, and we have not defaulted on any previous contract, and are not in arrears on any previous or existing contract and are properly licensed.

Because of our unique qualifications and a philosophy based on complete dedication to client service, we feel confident that we can provide you with responsiveness and a range of experience that will best serve your needs.

Ms. Tamara Campbell, partner, is authorized to represent the firm and may be contacted at 1800 Pembroke Drive, Suite 170, Orlando, Florida 32810, or phone (407) 843-5406.

We would consider it a privilege to continue to serve as independent auditors for Towne Park Community Development District.

Sincerely,

McDermitt Davis, LLC

A handwritten signature in blue ink, appearing to read 'Tamara Campbell', with a stylized, flowing script.

Tamara Campbell, CPA

## Company Background



## About Us:

McDermitt Davis, LLC was incorporated in the State of Florida in August 1984 and serves Central Florida from its centrally located office in Orlando, Florida. The partners and managers have over 100 years of combined experience in public accounting, and our firm has grown to be ranked as one of the top 10 accounting firms in Central Florida by the Orlando Business Journal.



When considering whether to hire our firm, you will find that McDermitt Davis can be differentiated from our competitors in several areas, such as:

- **Local, Experienced and Involved Partners:** Our partners and managers have over 100 years of combined experience in public accounting. Tammy has over twenty (20) years of governmental accounting and auditing experience, including municipalities, airport authorities and over **40 community development districts**.
- **Commitment to Quality:** McDermitt Davis has received a “pass” audit opinion by our peer reviewers regarding our firm’s Quality Control Standards.
- **Timely Audits:** Our commitment is to meet all audit deadlines; all of our audits have been performed according to agreed audit schedules.

Our firm has a wide range of clients providing both goods and services in the Central Florida area. Our practice encompasses auditing, accounting, management advisory and tax services. A list of all governmental clients audited by us for the fiscal years 2018-2023 is as follows:

- **Over Forty Community Development Districts**

- |                                   |   |
|-----------------------------------|---|
| • City of Belle Isle, Florida ^*  | • City of Orange City, Florida^*              |
| • City of Clermont, Florida *     | • City of Tavares, Florida^*                  |
| • City of Fruitland Park, Florida | • City of Umatilla, Florida^*                 |
| • City of Inverness, Florida      | • Homosassa Special Water^                    |
| • City of Lake Helen, Florida^    | • Sun’n Lake of Sebring Improvement District^ |
| • City of Lake Mary, Florida^*    | • Town of Montverde, Florida^                 |
| • City of Longwood, Florida^*     | • Town of Palm Shores, Florida^               |
| • City of Mascotte, Florida^      | • Town of Windermere, Florida^                |
| • City of Minneola, Florida^      |   |

^These entities are presently clients of McDermitt Davis, LLC

\*These entities participate in the Certificate of Achievement for Excellence in Financial Reporting program.

## General Information about McDermitt Davis

### License to Practice in Florida

Our Firm and all key professional staff are properly licensed to practice in the state of Florida. In addition, our Firm and all assigned key personnel are in good standing with the Florida Board of Accountancy. We can provide a copy of actual license, if requested.

### Independence

McDermitt Davis, LLC is independent of the District as defined by auditing standards contained in *Government Auditing Standards*.



### Governmental Audit Quality Center

McDirmitt Davis, LLC is a member of the AICPA's Governmental Audit Quality Center which is dedicated to establishing the highest standards of audit quality in the governmental accounting and audit sector.

### External Quality Control Review

Our Firm understands the importance of developing a formal quality control program, and therefore have been a member of the Private Companies Practice Section of the American Institute of Certified Public Accountants **since 1985**. Member firms are required to adhere to quality control standards established by the AICPA Quality Control Standards Committee and to submit to peer reviews of the firm's accounting and audit practice. Peer reviews are intensive reviews of a firm's quality control system by an independent CPA firm. Our firm has had seven peer reviews performed by the American Institute of Certified Public Accountants. Each peer review has included a review of a local governmental entity.

On our most recent peer review performed in 2023, we received a peer review rating of "pass", which is the highest rating that a firm can receive under the revised peer review standards. We have **never** been subject to any litigation or disciplinary actions by a client, the State or any professional organization for substandard field work. A copy of our firm's most recent peer review report follows this section. These peer reviews included a review of at least two governmental engagements, and it should be noted that there were no findings as a result of this review. We have never withdrawn from an engagement prior to the agreed expiration date.

### Size and Organization

McDirmitt Davis LLC has 28 employees, the total number of governmental audit staff is 8; the professional staff of our firm has been conducting governmental audits in the Central Florida area for the past thirty years. We are experienced auditors in a variety of industries and offer experience in auditing federal grants under the Single Audit Act and performing compliance audits of state grants.

Our experience in governmental auditing has led to the development of efficient procedures that provide various client benefits. Our services provide our clients with a wide range of knowledge, confidence, and helpful management advice.

## Memberships



American Institute  
of Certified Public  
Accountants



Florida Institute of  
Certified Public  
Accountants



Florida Government  
Finance Officers  
Association



Government Audit  
Quality Center



Below is a listing of the type of other services that we have provided to governmental clients:

1. Assistance in preparation of Comprehensive Annual Financial Reports for recognition by the Government Finance Officers Certificate of Achievement Program.
2. Issuance of Comfort Letters and Consent Letters in conjunction with the issuance of tax-exempt bonds.
3. Assistance on early implementation of new GASB Statements.
4. Assistance in compiling historical financial data for first-time submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting.
5. Detailed internal control studies and evaluations of accounting systems.

### Engagement Team

The following table lists the names of firm accounting personnel assigned to the audit:

Name	Audit Role
Tamara Campbell, CPA	Engagement Partner
Carlos Vidal, CPA	Engagement Manager
Anthony Zelaya	Engagement Senior

All of the above people have considerable experience on governmental audit engagements. All supervisory personnel assigned to the audit, are Certified Public Accountants. The engagement partner and audit senior will be assigned to audit on a full-time basis. In addition to the partner and managers, McDermitt Davis will utilize various audit senior and staff members for audit fieldwork.

### Continuing Education

McDermitt Davis, LLC is committed to the personal and professional growth of its staff. Our firm requires an annual minimum of 40 hours of continuing professional education for each staff member.

Our governmental audit staff complies with the continuing education requirements of the State of Florida, the Governmental Accountability Office (GAO), and *Governmental Auditing Standards* (Yellow Book). Therefore at least 24 hours during a 2-year period must be in subjects directly related to the government environment and to governmental auditing. Our governmental audit staff always exceed this requirement since they attend each year the Florida Governmental Financial Officer's Association Annual Conference which provides 22 hours of training in governmental accounting and auditing.

As a result of our governmental experience, our staff has taught classes or lectured on various topics. We offer "in-house" education courses for our staff, which at times, our clients have attended. In addition, we are available to teach seminars for the benefit of the District's accounting staff.



### Information Technology

Our firm has one dedicated Information Technology specialist who has several years' experience in setting up and administering computer systems and networks of all sizes. In addition, all governmental audit personnel are experienced with various governmental software programs. We utilize automated, paperless auditing software which stores all trial balances and audit workpapers electronically. We also use Data Analysis Software, which enables us to make random, and targeted sample selections.

We also have several methods for the District to transmit audit information securely. A client portal option, a secure email upload system, and a tailored engagement organizer system.

### Records Retention

Our firm maintains records in accordance with local, state, and Federal Public Records Retention Requirements.

### Federal or State Reviews

Any Federal or State desk review has resulted in no findings, and we have never undergone a Federal or State field audit.



## Peer Review Letter



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**

December 7, 2023

To the partners of McDirmit Davis, LLC  
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 McDirmit Davis, LLC (the firm) in effect for the year ended June 30, 2023. 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](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported 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 in conformity with 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, and an audit of an employee benefit plan.

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.

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

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of McDirmit Davis, LLC in effect for the year ended June 30, 2023, 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*. McDirmit Davis, LLC has received a peer review rating of *pass*.

A handwritten signature in cursive script, reading "Prida Guida & Perez".

Prida Guida & Perez, P.A.

PRIDA, GUIDA & PEREZ, P.A.

## **Audit Personnel Experience**



## Tammy Campbell, CPA

### Partner

#### Education, Certifications, and Licenses

- B.S. Degree in Accounting, University of Central Florida
- Masters in Taxation, University of Central Florida
- CPA, Certified Public Accountant - Florida

#### Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Reviewer for GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program
- Chair of the Orange County School Board Audit Advisory Committee

#### Continuing Professional Education

Tammy has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards* (the "Yellow Book"). CPE included classes on Single Audits, the *Yellow Book*, and changes in governmental accounting principles, such as GASBS 87 on leases.

#### Experience

- Tammy has 20 years of governmental accounting and auditing experience, including municipalities and special districts.
- Her experience has included planning, fieldwork, and preparation of comprehensive annual financial reports for several governmental audit engagements.
- Tammy has worked with all municipalities in the ACFR preparation process, including assisting most cities with obtaining the GFOA Certificate of Achievement.

#### Governmental Audit Experience (Past 5 years)

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>• <b>Over 50 Community Development Districts</b></li> <li>• City of Belle Isle</li> <li>• City of Clermont</li> <li>• City of Fruitland Park</li> <li>• City of Inverness</li> <li>• City of Lake Helen</li> <li>• City of Lake Mary</li> <li>• City of Longwood</li> <li>• City of Mascotte</li> </ul> | <ul style="list-style-type: none"> <li>• City of Minneola</li> <li>• City of Orange City</li> <li>• City of Tavares</li> <li>• City of Umatilla</li> <li>• Town of Montverde</li> <li>• Town of Palm Shores</li> <li>• Town of Windermere</li> <li>• Homosassa Water District</li> <li>• Sun N Lake Improvement District</li> </ul> |
|--|---|



**Carlos Vidal, CPA**  
**Audit Manager**

**Education, Certifications, and Licenses**

- Bachelor of Science in Accounting, University of Central Florida
- Bachelor of Science in Finance, University of Central Florida
- Master of Science in Accounting, University of Central Florida
- CPA, Certified Public Accountant - Florida

**Affiliations and Community Involvement**

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Affordable Housing Association of Certified Public Accountants (AHACPA)

**Continuing Professional Education**

Carlos has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards*.

**Experience**

- Carlos has 8 years of governmental accounting and auditing experience.
- He has significant experience in the audits of governmental and not-for-profit entities, and HUD property entities.

**Governmental Audit Experience (Past 5 years)**

- |  |   |
|--|---|
| <ul style="list-style-type: none"><li>• <b>Various Community Development Districts</b></li><li>• City of Belle Isle</li><li>• City of Inverness</li><li>• City of Lake Helen</li><li>• City of Longwood</li><li>• City of Minneola</li></ul> | <ul style="list-style-type: none"><li>• City of Orange City</li><li>• City of Tavares</li><li>• City of Umatilla</li><li>• Town of Windermere</li></ul> |
|--|---|



## Anthony Zelaya

### Audit Senior

#### Education, Certifications, and Licenses

- Bachelor of Science in Accounting, University of Central Florida
- Associate of Arts in General Studies, Valencia College
- Associate of Science in Restaurant Management, Valencia College

#### Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)

#### Continuing Professional Education

Anthony has completed over 40 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past two years and meets the requirements of *Governmental Auditing Standards*.

#### Experience

- Anthony has 4 years of governmental accounting and auditing experience.
- He has significant experience in the audits of governmental and not-for-profit entities.
- Anthony is one of the firm's single audit specialists and is knowledgeable on various compliance requirements.
- Anthony has worked with all municipalities in the ACFR preparation process, including assisting most cities with obtaining the GFOA Certificate of Achievement.

#### Governmental Audit Experience (Past 5 years)

- **Various Community Development Districts**
- City of Belle Isle
- City of Clermont
- City of Fruitland Park
- City of Inverness
- City of Lake Helen
- City of Lake Mary
- City of Longwood
- City of Mascotte
- City of Minneola
- City of Orange City
- City of Tavares
- City of Umatilla
- Town of Montverde
- Town of Palm Shores
- Homosassa Special Water District

## References of Governmental Accounting Experience

<u>Principal Client Contact</u>	<u>Scope of Work</u>	<u>Years</u>
<b>Sun'n Lake of Sebring Improvement District</b>		
<p>Ms. Coral Benka, Finance Director</p> <p>5306 Sun'n Lake Blvd. Sebring, FL 33872 <a href="mailto:cbenka@snldistrict.org">cbenka@snldistrict.org</a></p>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit and preparation of Financials</li> </ul>	2011 to Present
<b>Trevesta Community Development District</b>		
<p>Ms. Venessa Smith Rizzetta and Company Senior Accountant</p> <p>3434 Colwell Ave. Suite 200 Tampa, Florida 33614 <a href="mailto:vsmith@rizzetta.com">vsmith@rizzetta.com</a></p>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit and preparation of Financials</li> </ul>	2021 to Present
<b>Meadow Pointe II Community Development District</b>		
<p>Ms. Helena Schneider Inframark Accounting Supervisor</p> <p>2005 Pan Am Circle Suite 300 Tampa, Florida 33607 <a href="mailto:helena.schneider@inframark.com">helena.schneider@inframark.com</a></p>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit and preparation of Financials</li> </ul>	2012 to Present
<b>Toscana Isles Community Development District</b>		
<p>Mr. Jeffrey Pinder Wrathell Hunt and Associates Controller</p> <p>2300 Glades Road Suite 410W Boca Raton, Florida 33431 <a href="mailto:pinderj@whhassociates.com">pinderj@whhassociates.com</a></p>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit and preparation of Financials</li> </ul>	2015 to Present
<b>Homosassa Special Water District</b>		
<p>Ms. Jenn Roberts, Manager</p> <p>7922 W. Grover Cleveland Blvd. Homosassa, FL 34448 <a href="mailto:jroberts@homosassawater.com">jroberts@homosassawater.com</a></p>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit and preparation of Financials</li> </ul>	2007 to Present



## List of 2021-2023 Community Development District Audits:

### Community Development District

Beach Road Golf Estates Community Development District  
 Beacon Lakes Community Development District  
 Belmont Community Development District  
 Bexley Community Development District  
 Celebration Community Development District  
 Chapel Crossings Community Development District  
 Concorde Station Community Development District  
 Concorde Estates Community Development District  
 Dovera Community Development District  
 Enterprise Community Development District  
 Fiddler's Creek Community Development District #1  
 Heritage Isle at Viera Community Development District  
 Hidden Creek North Community Development District  
 Hills of Minneola Community Development District  
 Holly Hill Road East Community Development District  
 Long Lake Reserve Community Development District  
 Meadow Pointe II Community Development District  
 Mediterra Community Development District  
 Mirabella Community Development District  
 Osceola Village Center Community Development District  
 Panther Trails Community Development District  
 Scenic Highway Community Development District  
 Southaven Community Development District  
 Southern Hills Plantation II Community Development District  
 Spring Ridge Community Development District  
 Summer Woods Community Development District  
 Summerstone Community Development District  
 Suncoast Community Development District  
 Sweetwater Creek Community Development District  
 The Crossings at Fleming Island Community Development District  
 The Woodlands Community Development District  
 Toscana Isles Community Development District  
 Town of Kindred Community Development District  
**Towne Park Community Development District**  
 Trevesta Community Development District  
 Trout Creek Community Development District  
 University Square Community Development District  
 University Village Community Development District  
 Valencia Water Control District  
 Watergrass II Community Development District  
 Westridge Community Development District  
 Westside Haines City Community Development District  
 Willow Walk Community Development District

### County

Lee  
 Miami-Dade  
 Hillsborough  
 Pasco  
 Osceola  
 Pasco  
 Pasco  
 Osceola  
 Seminole  
 Osceola  
 Collier  
 Brevard  
 Hillsborough  
 Lake  
 Polk  
 Pasco  
 Pasco  
 Collier  
 Hillsborough  
 Osceola  
 Hillsborough  
 Polk  
 St. Johns  
 Hernando  
 Hernando  
 Manatee  
 Pasco  
 Pasco  
 St. Johns  
 Clay  
 North Port  
 Sarasota  
 Osceola  
**Polk**  
 Manatee  
 St. Johns  
 Lee  
 Lee  
 Orange  
 Pasco  
 Polk  
 Polk  
 Manatee

## Service Approach

## Service Approach

Our audit will be segmented as follows:

- Phase 1: Audit Planning
- Phase 2: Evaluation and Testing of Internal Controls
- Phase 3: Substantive Testing
- Phase 4: Reporting

### Phase 1: Audit Planning

Preliminary planning includes deciding on an overall strategy for the audit, obtaining an understanding of the entity and its environment, including its internal control, making an initial assessment of audit risk and materiality, and deciding on the overall timing of the engagement. We will also begin to assemble our "permanent file," which consists of copies of organizational charts, District manuals, documents, and financial and other management systems.



We will meet with staff of the District to obtain an understanding of the flow of transactions through your accounting system. This includes understanding your computer environment in order to comply with the requirements of AU-C 300, *Planning an Audit*. We will also gather information to identify fraud risks as required by AU-C 240 *Consideration of Fraud in a Financial Statement Audit*.

We will also perform preliminary analytical procedures and compare trends for the current and at least the two previous years for unusual fluctuations. This will include review of both budget and actual amounts.

During this planning phase, we will ask management and staff at the District to identify areas of higher risk as well as other areas that they want us to focus on during our audit. We will also provide the District with a list of all schedules to be prepared by the District.

### Phase 2: Evaluation and Testing of Internal Controls and Compliance

During Phase 2, we will evaluate your control policies and procedures to determine if they are functioning properly in significant transaction classes. To gain an understanding of the procedures in place, and current internal control structure, we typically conduct interviews with staff and management involved in the specific transaction class to be tested. We then perform tests of these controls to determine with reasonable assurance that control procedures are functioning as planned and whether further testing will be needed.

As part of our tests of controls, we will include tests of compliance with applicable ordinances, and state and federal laws and regulations. In order to determine which ordinances, laws and regulations to test for compliance, we start by reviewing the FICPA Practice Aid *Compliance Auditing in Florida*. We then evaluate which ordinances, laws and regulations have a direct and material effect on the determination of financial statement amounts. Sample sizes are determined based upon our assessment of control risk and may be judgmental, random, or stratified, depending on the attributes of the population being tested. We will select samples from the significant transaction classes and trace from original documents through the computer system to the general ledger through the use of Data Analysis Software.

## Service Approach - Continued

### Phase 2: Evaluation and Testing of Internal Controls and Compliance - Continued

Our control testing includes obtaining an understanding of the computer software used by the District, and tracing sample selections through the system to determine the desired outcomes are being achieved. Our testing of Information Technology includes inquiries of appropriate personnel regarding data backups and access to District files.

After controls have been documented, evaluated and tested, we will finalize the District's audit plan. Audit programs will be tailored to fit the specifics of the District's accounting systems.

### Phase 3: Substantive Testing

Our year-end fieldwork will focus on verifying balances in accounts. For example, we will confirm cash balances, as well as debt balances with financial institutions. In addition to obtaining audit confirmations, representation letters and attorney letters, we will perform tests on account balances using analytical procedures, recalculation and verification.

Our firm uses ProSystem fx Engagement electronic audit software which may allow us to interface with your accounting system and reduce the time required to transfer your accounting data to a separate software package. We believe it is important to use analytical review procedures in this substantive phase of the audit. We compare analytical results to our expectation of what the results should be in order to determine if additional audit procedures are required. Typical analytical procedures include expense variances with previous years and budget amounts, revenue variances with previous years and budgeted amounts.

We will keep the District's management up to date on the progress of the audit and will discuss preliminary findings and potential problems or opportunities as we encounter them. Our approach to resolving problems encountered is to discuss with the District Manager to make sure our understanding is correct. Our process to produce a meaningful "management letter" is to review results of testing of internal controls, as well as year-end field work and draft recommendations for improvements to be discussed with management.

### Phase 4: Reporting

The audit work is reviewed by the engagement partner throughout the engagement. Once the engagement partner review is complete, a second review of the financial statements is performed by the independent reviewer. This second review is required as part of McDermitt Davis's internal system of quality control and ensures the District receives the best service possible.

We will prepare a draft of the financial statements and then issue the following:

- Auditor's report on financial statements
- 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*.
- Management Letter

We will provide technical assistance to the District to meet changes in required disclosures. Once reports have been reviewed by management and approved in final form, we will issue final reports and supply in electronic format.

## Cost Proposal



## Cost Proposal

We understand the requested services include audits of the District's financial statements for the year ended September 30, 2025, with the option of four additional annual renewals. The audit will be made in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

McDirmitt Davis, LLC is duly licensed under Chapter 473, Florida Statutes and is qualified to conduct audits in the State of Florida and audits in accordance with *Government Auditing Standards*.

**We believe in continuing client contact throughout the year, not just during the audit. We encourage on-going client contact by not charging any fee for phone calls.**

Fees include all services, including but not limited to, meals and lodging, transportation, printing and binding, telephone, fax and copies. Out of pocket expense (if any) related to charges for confirmations will be in addition to the audit fee. Invoices will be submitted as work progresses on each phase of the audit.

<b>Year Ended</b>	<b>Audit Fee</b>
September 30, 2025	\$4,100
September 30, 2026	\$4,200
September 30, 2027	\$4,200
September 30, 2028	\$4,300
September 30, 2029	\$4,300

# MINUTES

**MINUTES OF MEETING  
TOWNE PARK  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Towne Park Community Development District was held Tuesday, **April 1, 2025**, at 4:00 p.m. at the Towne Park Amenity Center #1, 3883 White Ibis Road, Lakeland, Florida, and by Zoom.

Present and constituting a quorum:

Greg Jones *by Zoom*  
Jennifer Tidwell *by Zoom*  
Tom Zimmerman  
Roger Runyon  
Zabrina Sides

Chairman  
Vice Chairperson  
Assistant Secretary  
Assistant Secretary  
Assistant Secretary

Also present were:

Tricia Adams  
Meredith Hammock *by Zoom*  
Patrick Collins  
Alan Rayl *by Zoom*  
Caleb Wingo *by Zoom*  
Allen Bailey

District Manager, GMS  
District Counsel, Kilinski Van Wyk  
District Counsel, Kilinski Van Wyk  
District Engineer, Rayl Engineering  
District Engineer, Rayl Engineering  
Field Service Manager, GMS

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Adams called the meeting to order at 4:00 p.m. and called the roll. All five Board members were in attendance and a quorum was established.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Ms. Adams opened the public comment period. Mr. Virdee spoke about an easement and his fence.



**THIRD ORDER OF BUSINESS****Approval of Minutes of the March 4, 2025,  
Board of Supervisors Meeting**

Ms. Adams presented the minutes of the March 4, 2025, Board of Supervisors meeting. She noted the minutes have been reviewed by District Management staff and District Counsel. She asked for any comments, corrections, or changes. The Board had no changes to the minutes.

On MOTION by Ms. Sides, seconded by Mr. Zimmerman, with all in favor, the Minutes of the March 4, 2025, Board of Supervisors Meeting, were approved.

**FOURTH ORDER OF BUSINESS****Consideration of Resolution 2025-03  
Approving Fiscal Year 2026 Proposed  
Budget and Setting a Public Hearing to  
Adopt**

Ms. Adams stated adoption of Resolution 2025-03 approves the proposed budget which is attached as an exhibit. Approval of this resolution sets the public hearing for Tuesday, August 5, 2025 at 6:00 p.m. at the Towne Park Amenity Center. Approval of this resolution will also allow for transmittal of the proposed budget to Polk County and City of Lakeland as well as posting the proposed budget on the District's website and publishing the notice for the public hearing. She reviewed the proposed budget on page 14 of the agenda package. The budget can be changed any time up through the public hearing where it is adopted but the assessment cannot be increased beyond what is approved today. The cap is being set on the O&M assessment.

On MOTION by Ms. Sides, seconded by Mr. Runyon, with all in favor, Resolution 2025-03 Approving Fiscal Year 2026 Proposed Budget and Setting a Public Hearing for August 5, 2025 at 6:00 p.m. to Adopt, was approved.

**FIFTH ORDER OF BUSINESS****Staff Reports****A. Attorney**

Mr. Collins had nothing to report but offered to take any questions the Board may have. Ms. Sides asked about ethics training. Mr. Collins stated he is still finalizing materials for that.

**B. Engineer**

Ms. Adams stated an easement variance request was received which was forwarded to the District Engineer for review. Mr. Rayl noted the homeowner requested to reinstall the white PVC fence back to its original location which is across the entirety of the easement but 6-8 inches from the ground in an effort to allow some stormwater to pass. The easement is not only for drainage but ingress and egress for SWFWMD to conduct maintenance activity along the length of the easement. He reviewed the application and still holds the same position and provided a letter with recommendation of denial of the variance request. That letter was submitted to the District Manager earlier today.

Mr. Rayl has not received any satisfactory bids for the repair work that is needed due to hurricane damage. He noted he sent it out to a new set of contractors for bids. He had set the Dolostone parking estimate at \$12K to \$15K as a placeholder in the budget and received a bid of \$8,988.

**C. Field Manager's Report****i. Consideration of Proposal for Bench Installation**

Mr. Bailey presented a GMS proposal to install a bench on tract A for \$1,380. No action was taken at this time.

**ii. Consideration of Proposal to Repair Stormwater Structure on Lake**

Mr. Bailey presented a GMS proposal to repair the stormwater structure on the lake for \$2,644.55. It is for replacement of both skimmers. He made a mistake on the proposal in the agenda which proposed 16 hours and should have been 6 hours making the total \$2,184.55. No action was taken at this time, this item was deferred to a future meeting.

Ms. Sides asked how old the front pool is. Mr. Jones noted the pool was built roughly in 2018. The surface has been monitored. Balanced chemicals is a major factor in how long the pool and equipment last, but roughly 8-10 years for resurfacing. That type of repair would come from the reserves.

**D. District Manager's Report**

**i. Approval of the Check Register**

Ms. Adams presented the check register from February 19, 2025 through March 21, 2025 totaling \$107,356.69. Following the register is a detailed run summary. There is a large transfer of \$31,279 to the Trustee where the debt service fees were transmitted.

On MOTION by Ms. Sides, seconded by Mr. Runyon, with all in favor, the Check Register totaling \$107,356.69, was approved.

**ii. Balance Sheet and Income Statement**

Ms. Adams presented the unaudited financials through the end of February. The District is 98% collected on assessments.

**SIXTH ORDER OF BUSINESS**

**Supervisors Requests**

Ms. Sides asked about the property owner and encroachment. Ms. Adams noted an administrative letter will go back to the property owner notifying him the application has been denied. If the property owner chooses, he can advise that he wants to appeal and that would be added to an upcoming Board meeting agenda.

**SEVENTH ORDER OF BUSINESS**

**Adjournment**

Ms. Adams adjourned the meeting.

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

---

Secretary/Assistant Secretary

---

Chairman/Vice Chairman

## SECTION IV

**Sukhadevsingh Virdee**

5438 Keaton Springs Dr, Lakeland, FL - 33811

Email - [virdee1212@gmail.com](mailto:virdee1212@gmail.com)

Contact - (737) 781 3295

April 15<sup>th</sup>, 2025

**Towne Park Community Development District (CDD)**

219 E. Livingston St, Orlando, FL 32801

Contact - (407) 841-5524

[www.towneparkcdd.com](http://www.towneparkcdd.com)

**Subject: Request for Residential Fence Reinstallation Approval**

Dear [CDD Manager / Board Members],

I hope this letter finds you well. My name is Sukhadevsingh Virdee, and I am the homeowner at 5438 Keaton Springs Dr, Lakeland, FL 33811. I am writing to formally request approval to reinstall my residential fence at its original location so that I may fully enjoy the use of my yard, similar to my neighbor at 5430 Keaton Springs Dr as the previous drainage easement concern that required the fence to be moved has now been resolved.

To ensure full compliance with the current guidelines set by the CDD and to avoid any future easement maintenance issues, I will be installing the fence with a ground clearance of approximately 6 to 8 inches to allow for proper stormwater drainage. Additionally, I have installed a 5-foot access gate on the side of the property to ensure easy and convenient entry for district engineers or CDD team members for any future easement maintenance needs.

For your reference, I have submitted all relevant documents including the property survey, photos showing drainage function during and after rainfall, and property records from Polk County to Tricia Adams, the district manager.

Please let me know if there are any additional forms or documentation required to proceed further. I truly appreciate your consideration and look forward to your approval, as this will help ensure the safety of my family, children, and pets.

Thank you for your time and attention to my request.

Sincerely,

**Sukhadevsingh Virdee**

*Towne Park*  
*Community Development District*  
219 E. Livingston St., Orlando, FL 32801  
Ph: 407-841-5524

April 8, 2025

Sukhadevsingh Virdee  
5438 Keaton Springs Drive  
Lakeland, FL 33811

After review of your request to construct a fence along the northern boundary at 5438 Keaton Springs Drive, Lakeland, FL 33811, the decision has been made to deny the request. Your residence is located on Lot 9, Block 9 in Riverstone Phase 1.

This lot is encumbered on its northern boundary by a 20' Public Drainage Easement dedicated to the Towne Park CDD. Lot 9 is also subject to a 12' Public Utility Easement on its southern boundary. Lot 9 is adjacent to Tract E, a private drainage area and public drainage easement, also dedicated to the Towne Park CDD. This easement contains a 20' wide surface swale, but no drainage pipes per the permitted plans.

The previous fence has already been partially removed from the 20' Public Drainage Easement, leaving encroachments of 3.8 on the east and west property lines.

For these reasons, the District Engineer does not recommend approval of the request, in accordance with Part 4 of the Districts Easement Variance Policy.

***Denial.*** *The District reserves the right to deny any request that, in its sole discretion, poses an undue risk of damage to District property or improvements; unduly limits the District's rights to use the easement for its stated purpose; poses an undue risk to the health, safety, or welfare of District residents, guests, staff, and invitees; and/or is otherwise incompatible with the nature of the easement in question. If a request is denied, the requestor may appeal the denial at the next meeting of the Board that is at least ten (10) days from the notice of denial. The Board's decision upon appeal shall be final.*

Please contact me should you have any questions.

Thank you,

*Tricia Adams*

Tricia Adams  
District Manager, Towne Park CDD  
[tadams@gmscfl.com](mailto:tadams@gmscfl.com)  
407-841-5524 Ext. 138

**TOWNE PARK COMMUNITY DEVELOPMENT DISTRICT  
Easement Variance Request**

Name of Owner: SUKHADEV SINGH JOGINDRASINGH VIRDEE  
Address: 5438 KEATON SPRINGS PR, LAKE LAND, FL-33811  
Telephone: 737-781-3295 Email: VIRDEE1212@GMAIL.COM

Description of proposed improvement (please attach a detailed survey sketch showing the proposed location of the improvement): INSTALLATION OF RESIDENTIAL FENCE AS MENTIONED IN SURVEY BY KEEPING 6-8 INCH GAP FROM GROUND.

Proposed installation commencement date: 03/31/2025


**Acknowledgements (please initial by each):**

SSV I acknowledge that any approval is only for the improvement(s) as specified in this request, and that if my plans change, I must file a new variance request.

SSV I acknowledge that approval of this variance request is approval from the Towne Park Community Development District only, and that I am responsible for obtaining any other necessary approvals, including but not limited to approvals from any HOA, County, or any other entity having an interest in the property, as applicable.

SSV I acknowledge that if this variance request is approved, I will be required to execute a Variance Agreement, which will be recorded in the official records of Polk County, Florida. No improvements may be installed until the Variance Agreement is executed and recorded.

SSV I acknowledge that this variance request must be made by the legal owner of the property. I certify that I am the legal owner of the property.

  
Owner's Signature

SUKHADEV SINGH JOGINDRASINGH VIRDEE  
(03/24/2025)  
Print Name

Date 03/24/2025

*Please submit this completed form to the District Manager by email at [tadams@gmscfl.com](mailto:tadams@gmscfl.com), or by mail at c/o Governmental Management Services, 219 E. Livingston St., Orlando, FL 32801.*

PRIVACY NOTICE: Under Florida's Public Records Law, Chapter 119, Florida Statutes, the information you submit on this form may become part of a public record. This means that, if a citizen makes a public records request, we may be required to disclose the information you submit to us. Under certain circumstances, we may only be required to disclose part of the information submitted to us. If you believe that your records may qualify for an exemption under Chapter 119, Florida Statutes, please notify the District Manager.













## SECTION V

**Towne Park CDD Auditor Selection**

	<b>Ability of Personnel (20 pts)</b>	<b>Proposer's Experience (20 pts)</b>	<b>Understading of Scope of Work (20 pts)</b>	<b>Ability to Furnish the Required Services (20 pts)</b>	<b>Price (20 pts)</b>	<b>Total Points Earned</b>	<b>Ranking (1 being highest)</b>
<b>Grau &amp; Associates</b>					2025- \$4,100 2026- \$4,200 2027- \$4,300 2028- \$4,400 2029- \$4,500		
<b>McDirmitt Davis</b>					2025- \$4,100 2026- \$4,200 2027- \$4,200 2028- \$4,300 2029- \$4,300		

## SECTION VI

# SECTION C

# Towne Park CDD

## Field Management Report



May 6<sup>th</sup>, 2025

Allen Bailey – Field Services Manager  
GMS



# Completed

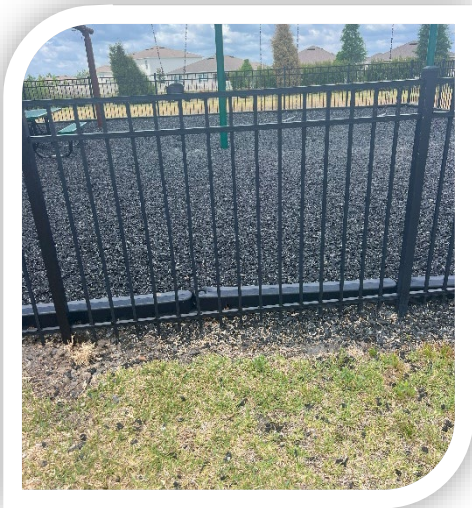
## Stormwater Spillover



✚ The stormwater spillover on the large lake has been repaired.

✚ It is ready for the increased rains.

## Amenity Fence



✚ The amenity two fence had fence damage, and this has been repaired and parts replaced.

# Completed

## Amenity 2 Bike rack



- ✚ The bike rack at amenity two was pulled from the ground.
- ✚ The bike rack has been reburied and secured in place.

## Dog Park Holes



- ✚ The hole in the dog park has been filled in.
- ✚ This will prevent the dogs from escaping and becoming a tripping hazard for owners.

# Complete

## Water Fountains



- ✚ The amenity fountains have been cleaned of buildup.
- ✚ This helps the overall appeal of the facility.

## Irrigation



- ✚ The district irrigation is up and running now that the decoders have been fixed.



# Review

## Litoral Shelf Along the lake



✚ The Litoral Shelf is holding up during the lack of rain, but we are seeing areas that have died that were close to shore.

## Amenity Playground Equipment



✚ The drum was damaged at amenity two.

✚ This item will need to be replaced.

# In Progress

## District Sox Repair



✚ The district repair of the Sox is complete.

✚ The area that was sodded by the vendor is being monitored as we need rain to assess how well the sod will root.



# Conclusion

For any questions or comments regarding the above information, please contact me by phone at 407-460-4424, or by email at [abailey@gmscfl.com](mailto:abailey@gmscfl.com). Thank you.

Respectfully,  
Allen Bailey

# SECTION 1



Pro Playgrounds  
8490 Cabin Hill Road  
Tallahassee, FL 32311

## Quote

<b>Project Name</b>
Towne Park single drum replace...



Date	Estimate #
4/23/2025	42348

<b>Customer / Bill To</b>
Governmental Management Services CF Marshall Tindall 219 E. Livingston St. Orlando, FL 32801

<b>Ship To</b>
4530 Eagle Falls Place Tampa, FL 33619



**WE WILL BEAT ANY PRICE BY 5%!**

Item	Description	Qty	Cost	Total:
CPE	Supply and deliver replacement ground level play item_ single drum with hardware attachment to post  **PLAY EQUIPMENT** PARTS- 00212-CR002 Single Drum Post (QUO 861569)	1	183.92	183.92
CLR	Colors: Neutral tan			0.00
Shipping	Combined Shipping and Freight Charges	1	44.40	44.40

### AGREED AND ACCEPTED:

If the above total price, scope of work, specifications, terms and conditions are acceptable, sign below indicating your acceptance and authorization for Pro Playgrounds to proceed with the work and/or sales transaction described in this quotation. Upon signature and payment in accordance with this quote, Pro Playgrounds will proceed with the work and/or sales transaction.

Signature

Name / Title

Date

**Subtotal:** \$228.32

**Sales Tax: (7.5%)** \$0.00

**Total:** \$228.32

Terms and Conditions - Price valid for 30 days and subject to change. 1. If installation is not included with your purchase, client will be responsible for coordinating, receiving and unloading of all goods, delivery drivers will not help unload goods. 2. Client will be responsible to inspect goods for defect, damage or missing parts, any deficiency or missing parts must be noted on delivery slip. 3. Client will be responsible for costs due to cancelled or missed delivery appointments. 4. Client has reviewed all items, colors and descriptions on this quote for accuracy and correctness. 5. If quote includes installation of goods, the installation is subject to the terms and conditions of Pro Playgrounds "Standard Installation Agreement" a copy of which may be obtained from your Sales Representative.



## SECTION 2



506 8th Street West  
Palmetto, FL 34221

# Estimate

Date	Estimate #
4/24/2025	30306

Name / Address
Towne Park CDD Allen Bailey//407-460-4424 abailey@gmscfl.com 6200 Lee Vista Blvd. Suite 300 Orlando FL 32822

Ship To
Towne Park 3334 Medulla Rd Lakeland, FL 33811 Allen Bailey//407-460-4424 abailey@gmscfl.com

P.O. No.	Terms	Due Date	Rep	FOB
42425Allen	50%DN Bal C.O.D.	4/24/2025	Anna	Palmetto

Item	Quantity	Description	Cost	Total
Resling	10	Resling Only Chaise Lounge C-150	138.00	1,380.00T
		Fabric: Same As Existing		
Freight		Shipping Charge	100.00	100.00

			<b>Subtotal</b>	\$1,480.00
			<b>Sales Tax (0.0%)</b>	\$0.00
			<b>Total</b>	\$1,480.00

Phone #	Fax #
941-722-5643	941-723-9223



506 8th Street West  
Palmetto, FL 34221

# Estimate

Date	Estimate #
4/24/2025	30307

Name / Address
Towne Park CDD Allen Bailey//407-460-4424 abailey@gmscfl.com 6200 Lee Vista Blvd. Suite 300 Orlando FL 32822

Ship To
Towne Park 3883 White Ibis Rd, Lakeland, FL 33811 Allen Bailey//407-460-4424 abailey@gmscfl.com

P.O. No.	Terms	Due Date	Rep	FOB
42425Allen	50%DN Bal C.O.D.	4/24/2025	Anna	Palmetto

Item	Quantity	Description	Cost	Total
Restrap	10	Restrap Only Chaise Lounge C-150	80.00	800.00T
Freight		Strap: Same As Existing    Accent: Same As Existing Shipping Charge	100.00	100.00
		****Please Bring 5 Loaner Lounges For Customer To Use While Work is Being Completed****		

<b>Subtotal</b>		\$900.00
<b>Sales Tax (0.0%)</b>		\$0.00
<b>Total</b>		\$900.00

Phone #	Fax #
941-722-5643	941-723-9223

# SECTION D

# SECTION 1

# Towne Park Community Development District

## Summary of Check Register

March 22, 2025 to April 25, 2025

Fund	Date	Check No.'s	Amount
General Fund			
	3/24/25	1010-1016	\$ 522,146.64
	3/27/25	1017-1018	\$ 124,747.60
	4/1/25	1019-1021	\$ 1,711.80
	4/7/25	1022-1027	\$ 18,050.67
	4/14/25	1028-1029	\$ 12,126.90
	4/21/25	1030-1033	\$ 23,888.62
General Fund Total			\$ 702,672.23
January Supervisor			
	Jennifer Tidwell	50006	\$ 184.70
	Zabrina L Sides	50009	\$ 184.70
			\$ 369.40
February Supervisor			
	Jennifer Tidwell	50007	\$ 184.70
	Zabrina L Sides	50010	\$ 184.70
			\$ 369.40
March Supervisor			
	Jennifer Tidwell	50008	\$ 184.70
	Zabrina L Sides	50011	\$ 184.70
			\$ 369.40
April Supervisor			
	Roger D Runyon	50012	\$ 184.70
	Zabrina L Sides	50013	\$ 184.70
	Thomas D Zimmerman	50014	\$ 184.70
	Jennifer Tidwell	50015	\$ 184.70
			\$ 738.80
Supervisor Total			\$ 1,847.00
Total Amount			\$ 704,519.23

\*\*\* CHECK DATES 03/22/2025 - 04/25/2025 \*\*\*  
TOWNE PARK CDD GENERAL FUND  
BANK A GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
3/24/25	00077	3/08/25 81492	202503 330-53800-47000	CLEAN UP EVENT 3/8 3/9	*	300.00	
				E&A CLEANING CO			300.00 001010
3/24/25	00040	1/31/25 1	202501 330-53800-47500	REMOVE PAINT FROM PAVERS	*	318.00	
		1/31/25 2	202501 330-53800-47500	HOLIDAY DECOR REMOVAL	*	705.30	
		1/31/25 3	202501 330-53800-47500	MEASURING SHADE STRUCTURE	*	200.00	
		1/31/25 4	202501 330-53800-47500	CHECK TABLE IN CLUBHOUSE	*	918.99	
		1/31/25 5	202501 330-53800-47500	FIX SIGN	*	450.00	
				GOVERNMENTAL MANAGEMENT SERVICES-CF			2,592.29 001011
3/24/25	00068	3/18/25 11756	202502 310-51300-31500	GENERAL COUNSEL FEB 25	*	4,538.75	
				KILINSKI VAN WYK PLLC			4,538.75 001012
3/24/25	00112	3/11/25 37426135	202503 330-53800-47500	PLUMBING SERVICES	*	397.00	
				RED CAP PLUMBING AND AIR			397.00 001013
3/24/25	00071	3/11/25 26831	202503 330-53800-47500	REPLACE 3 MAIN DRAINS	*	1,350.00	
				RESORT POOL SERVICES DBA			1,350.00 001014
3/24/25	00046	3/20/25 03202025	202503 300-20700-10000	ASSESSMENT TSFR SER20162A	*	515.07	
		3/20/25 03202025	202503 300-20700-10000	ASSESSMENT TSFR SER20182B	*	600.78	
		3/20/25 03202025	202503 300-20700-10000	ASSESSMENT TSFR SER20183A	*	2,420.62	
		3/20/25 03202025	202503 300-20700-10000	ASSESSMENT TSFR SER20193B	*	1,548.44	
		3/20/25 03202025	202503 300-20700-10000	ASSESSMENT TSFR SER20193C	*	1,039.80	
		3/20/25 03202025	202503 300-20700-10000	ASSESSMENT TSFR SER20203D	*	1,843.89	
				TOWNE PARK CDD			7,968.60 001015
3/24/25	00108	3/24/25 03242025	202503 300-15100-10000	GEN FD EXCESS TSFR TO SBA	*	505,000.00	
				STATE BOARD OF ADMINISTRATION			505,000.00 001016
				TWPK TOWNE PARK CDD BOH			





CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
4/07/25	00064	4/07/25 04072025	202504 300-15500-10000	EQUIPMENT LEASE MAY 25	*	278.51	
				WHFS LLC			278.51 001027
4/14/25	00040	4/01/25 200	202504 310-51300-34000	MANAGEMENT FEES APR 25	*	4,035.75	
		4/01/25 200	202504 310-51300-35200	WEBSITE ADMIN APR 25	*	105.00	
		4/01/25 200	202504 310-51300-35100	INFORMATION TECH APR 25	*	157.50	
		4/01/25 200	202504 310-51300-31300	DISSEMINATION SVC APR 25	*	875.00	
		4/01/25 200	202504 330-57200-11000	AMENITY ACCESS APR 25	*	787.50	
		4/01/25 200	202504 310-51300-51000	OFFICE SUPPLIES	*	.84	
		4/01/25 200	202504 310-51300-42000	POSTAGE	*	19.32	
		4/01/25 200	202504 310-51300-42500	COPIES	*	8.55	
		4/01/25 201	202504 320-53800-12000	FIELD MANAGEMENT SPR 25	*	1,837.50	
				GOVERNMENTAL MANAGEMENT SERVICES-CF			7,826.96 001028
4/14/25	00087	3/31/25 12106703	202503 330-53800-34500	SECURITY MAR 25	*	4,299.94	
				SECURITAS SECURITY SERVICES			4,299.94 001029
4/21/25	00115	2/28/25 10	202502 320-53800-47300	REPLACE WATER PIPE COVER	*	275.87	
		2/28/25 11	202502 320-53800-47300	REPLACE DAMAGED SIGN	*	257.51	
		2/28/25 12	202502 320-53800-47300	TRASH REMOVAL	*	850.00	
		2/28/25 6	202502 320-53800-47300	FRONT WALL/MONUMENT WASH	*	1,518.00	
		2/28/25 7	202502 320-53800-47300	REMOVE/INSTALL SOD	*	274.48	
		2/28/25 8	202502 330-53800-47500	FILL HOLES DOG PARK	*	300.00	
		2/28/25 9	202502 320-53800-47300	INSTALL POP UP DRAIN	*	200.00	
				GOVERNMENTAL MANAGEMENT SVC TAMPA			3,675.86 001030
4/21/25	00077	4/04/25 81583	202503 330-53800-47000	CLEAN UP EVENT	*	300.00	

TWPK TOWNE PARK CDD BOH

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		4/05/25 81594	202504 330-53800-47000	CLEAN UP EVENTS	*	300.00	
		4/07/25 12875	202504 330-53800-47000	CLEANING SUPPLIES	*	222.13	
E&A CLEANING CO							822.13 001031
4/21/25 00102		3/31/25 00070369	202503 310-51300-48000	NOT AUDIT MTG 3/28/25	*	337.30	
GANNETT FLORIDA LOCALIQ							337.30 001032
4/21/25 00082		4/01/25 17126	202504 320-53800-46200	LANDSCAPE MAINT APR 25	*	19,053.33	
PRINCE & SONS INC.							19,053.33 001033
TOTAL FOR BANK A						702,672.23	
TOTAL FOR REGISTER						702,672.23	

## SECTION 2

***Towne Park***  
***Community Development District***

***Unaudited Financial Reporting***  
***March 31, 2025***



# Table of Contents

1	<u>Balance Sheet</u>
2-3	<u>General Fund</u>
4	<u>Series 2016 - 2A Debt Service Fund</u>
5	<u>Series 2018 - 2B Debt Service Fund</u>
6	<u>Series 2018 - 3A Debt Service Fund</u>
7	<u>Series 2019 - 3B Debt Service Fund</u>
8	<u>Series 2019 - 3C Debt Service Fund</u>
9	<u>Series 2020 - 3D Debt Service Fund</u>
10	<u>Combined Capital Projects Funds</u>
11	<u>Capital Reserve Fund</u>
12-13	<u>Month to Month</u>
14	<u>Assessment Receipt Schedule</u>

**Towne Park**  
**Community Development District**  
**Combined Balance Sheet**  
**March 31, 2025**

	General Fund	Debt Service Fund	Capital Projects Fund	Capital Reserve Fund	Totals Governmental Funds
<b>Assets:</b>					
<b>Cash:</b>					
Operating Account	\$ 220,332	\$ -	\$ -	\$ -	\$ 220,332
Capital Reserve Account	\$ -	\$ -	\$ -	\$ 206,801	\$ 206,801
State Board Administration	\$ 659,269	\$ -	\$ -	\$ -	\$ 659,269
<b>Investments:</b>					
<u>Series 2016 - 2A</u>					
Reserve	\$ -	\$ 111,063	\$ -	\$ -	\$ 111,063
Revenue	\$ -	\$ 148,912	\$ -	\$ -	\$ 148,912
Prepayment	\$ -	\$ 63	\$ -	\$ -	\$ 63
<u>Series 2018 - 2B</u>					
Reserve	\$ -	\$ 60,400	\$ -	\$ -	\$ 60,400
Revenue	\$ -	\$ 192,808	\$ -	\$ -	\$ 192,808
Prepayment	\$ -	\$ 150	\$ -	\$ -	\$ 150
<u>Series 2018 - 3A</u>					
Reserve	\$ -	\$ 256,541	\$ -	\$ -	\$ 256,541
Revenue	\$ -	\$ 654,747	\$ -	\$ -	\$ 654,747
Prepayment	\$ -	\$ 150	\$ -	\$ -	\$ 150
<u>Series 2019 - 3B</u>					
Reserve	\$ -	\$ 167,922	\$ -	\$ -	\$ 167,922
Revenue	\$ -	\$ 412,634	\$ -	\$ -	\$ 412,634
<u>Series 2019 - 3C</u>					
Reserve	\$ -	\$ 112,688	\$ -	\$ -	\$ 112,688
Revenue	\$ -	\$ 255,360	\$ -	\$ -	\$ 255,360
Prepayment	\$ -	\$ 139	\$ -	\$ -	\$ 139
<u>Series 2020 - 3D</u>					
Reserve	\$ -	\$ 200,003	\$ -	\$ -	\$ 200,003
Revenue	\$ -	\$ 427,759	\$ -	\$ -	\$ 427,759
Construction	\$ -	\$ -	\$ 6,797	\$ -	\$ 6,797
Deposits	\$ 4,500	\$ -	\$ -	\$ -	\$ 4,500
Prepaid Expenses	\$ 2,299	\$ -	\$ -	\$ -	\$ 2,299
<b>Total Assets</b>	<b>\$ 886,400</b>	<b>\$ 3,001,339</b>	<b>\$ 6,797</b>	<b>\$ 206,801</b>	<b>\$ 4,101,337</b>
<b>Liabilities:</b>					
Accounts Payable	\$ 28,538	\$ -	\$ -	\$ -	\$ 28,538
<b>Total Liabilities</b>	<b>\$ 28,538</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,538</b>
<b>Fund Balance:</b>					
Nonspendable:					
Deposits	\$ 4,500	\$ -	\$ -	\$ -	\$ 4,500
Prepaid Items	\$ 2,299	\$ -	\$ -	\$ -	\$ 2,299
Restricted for:					
Debt Service - Series 2016 - 2A	\$ -	\$ 260,038	\$ -	\$ -	\$ 260,038
Debt Service - Series 2018 - 2B	\$ -	\$ 253,358	\$ -	\$ -	\$ 253,358
Debt Service - Series 2018 - 3A	\$ -	\$ 911,438	\$ -	\$ -	\$ 911,438
Debt Service - Series 2019 - 3B	\$ -	\$ 580,556	\$ -	\$ -	\$ 580,556
Debt Service - Series 2019 - 3C	\$ -	\$ 368,187	\$ -	\$ -	\$ 368,187
Debt Service - Series 2020 - 3D	\$ -	\$ 627,762	\$ -	\$ -	\$ 627,762
Capital Projects	\$ -	\$ -	\$ 6,797	\$ -	\$ 6,797
Assigned for:					
Capital Reserves	\$ -	\$ -	\$ -	\$ 206,801	\$ 206,801
Unassigned	\$ 851,063	\$ -	\$ -	\$ -	\$ 851,063
<b>Total Fund Balances</b>	<b>\$ 857,862</b>	<b>\$ 3,001,339</b>	<b>\$ 6,797</b>	<b>\$ 206,801</b>	<b>\$ 4,072,799</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 886,400</b>	<b>\$ 3,001,339</b>	<b>\$ 6,797</b>	<b>\$ 206,801</b>	<b>\$ 4,101,337</b>

**Towne Park**  
**Community Development District**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending March 31, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 03/31/25	Thru 03/31/25	Variance

**Revenues:**

Assessments - Tax Roll	\$ 1,024,144	\$ 1,009,167	\$ 1,009,167	\$ -
Other Income	\$ 8,000	\$ 8,000	\$ 20,315	\$ 12,315
<b>Total Revenues</b>	<b>\$ 1,032,144</b>	<b>\$ 1,017,167</b>	<b>\$ 1,029,482</b>	<b>\$ 12,315</b>

**Expenditures:**

**General & Administrative:**

Supervisor Fees	\$ 12,000	\$ 6,000	\$ 3,800	\$ 2,200
Employee FICA Expense	\$ -	\$ -	\$ 138	\$ (138)
Engineering Fees	\$ 15,000	\$ 15,000	\$ 16,227	\$ (1,227)
Attorney	\$ 40,000	\$ 20,000	\$ 16,871	\$ 3,129
Annual Audit	\$ 4,100	\$ -	\$ -	\$ -
Assessment Roll Services	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Reamortization Schedules	\$ 625	\$ 100	\$ 100	\$ -
Dissemination	\$ 10,500	\$ 5,250	\$ 5,250	\$ -
Trustee Fees	\$ 23,867	\$ 20,594	\$ 20,594	\$ -
Management Fees	\$ 48,429	\$ 24,215	\$ 24,215	\$ -
Information Technology	\$ 1,890	\$ 945	\$ 945	\$ -
Website Maintenance	\$ 1,260	\$ 630	\$ 630	\$ -
Postage & Delivery	\$ 1,300	\$ 650	\$ 659	\$ (9)
Insurance	\$ 7,558	\$ 7,558	\$ 7,032	\$ 526
Copies	\$ 250	\$ 125	\$ 97	\$ 28
Legal Advertising	\$ 3,500	\$ 1,750	\$ 699	\$ 1,051
Other Current Charges	\$ 4,000	\$ 2,000	\$ 258	\$ 1,742
Office Supplies	\$ 200	\$ 100	\$ 4	\$ 96
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total General &amp; Administrative</b>	<b>\$ 184,653</b>	<b>\$ 115,091</b>	<b>\$ 107,693</b>	<b>\$ 7,398</b>

**Towne Park**  
**Community Development District**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending March 31, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 03/31/25	Thru 03/31/25	Variance
<b><u>Operations &amp; Maintenance</u></b>				
<b>Field Expenditures</b>				
Property Insurance	\$ 34,628	\$ 34,628	\$ 30,421	\$ 4,207
Field Management	\$ 22,050	\$ 11,025	\$ 11,025	\$ -
Landscape Maintenance	\$ 263,665	\$ 131,833	\$ 114,320	\$ 17,513
Landscape Enhancements/Replacement	\$ 55,000	\$ 27,500	\$ 12,144	\$ 15,356
Pond Maintenance	\$ 48,000	\$ 24,000	\$ 33,000	\$ (9,000)
Electric	\$ 5,400	\$ 2,700	\$ 795	\$ 1,905
Water & Sewer	\$ 1,100	\$ 550	\$ 354	\$ 196
Irrigation Repairs	\$ 12,500	\$ 6,250	\$ 7,004	\$ (754)
General Repairs & Maintenance	\$ 20,000	\$ 10,000	\$ 3,446	\$ 6,555
Contingency	\$ 17,500	\$ 17,500	\$ 64,182	\$ (46,682)
<b>Subtotal Field Expenditures</b>	<b>\$ 479,842</b>	<b>\$ 265,985</b>	<b>\$ 276,689</b>	<b>\$ (10,704)</b>
<b>Amenity Expenditures</b>				
Electric	\$ 26,400	\$ 13,200	\$ 8,340	\$ 4,860
Water	\$ 8,400	\$ 4,200	\$ 3,881	\$ 319
Internet & Phone	\$ 3,200	\$ 1,600	\$ 1,270	\$ 330
Playground & Equipment Lease	\$ 26,935	\$ 13,467	\$ 12,388	\$ 1,079
Pool Service Contract	\$ 43,800	\$ 21,900	\$ 22,650	\$ (750)
Pool Furniture Repair & Replacement	\$ 6,000	\$ 3,000	\$ -	\$ 3,000
Janitorial Services	\$ 22,500	\$ 11,250	\$ 8,724	\$ 2,526
Security Services	\$ 50,500	\$ 25,250	\$ 18,603	\$ 6,647
Pest Control	\$ 3,400	\$ 1,700	\$ 840	\$ 860
Amenity Access Management	\$ 9,450	\$ 4,725	\$ 4,725	\$ -
Amenity Repair & Maintenance	\$ 25,000	\$ 12,500	\$ 17,881	\$ (5,381)
Contingency	\$ 17,500	\$ 17,500	\$ 18,606	\$ (1,106)
<b>Subtotal Amenity Expenditures</b>	<b>\$ 243,084</b>	<b>\$ 130,292</b>	<b>\$ 117,907</b>	<b>\$ 12,385</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 722,927</b>	<b>\$ 396,277</b>	<b>\$ 394,596</b>	<b>\$ 1,681</b>
<b>Total Expenditures</b>	<b>\$ 907,580</b>	<b>\$ 511,368</b>	<b>\$ 502,288</b>	<b>\$ 9,079</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 124,564</b>		<b>\$ 527,194</b>	
<b><u>Other Financing Sources/(Uses):</u></b>				
Transfer In/(Out) - Capital Reserve	\$ (124,564)	\$ (124,564)	\$ (124,564)	\$ -
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ (124,564)</b>	<b>\$ (124,564)</b>	<b>\$ (124,564)</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>		<b>\$ 402,630</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 455,232</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 857,862</b>	



**Towne Park**  
**Community Development District**  
**Debt Service Fund Series 2016 - 2A**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending March 31, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 03/31/25	Thru 03/31/25	Variance
<b>Revenues:</b>				
Assessments - Tax Roll	\$ 111,715	\$ 110,081	\$ 110,081	\$ -
Assessments - Prepayment	\$ -	\$ -	\$ 7,850	\$ 7,850
Interest	\$ 5,405	\$ 4,390	\$ 4,390	\$ -
<b>Total Revenues</b>	<b>\$ 117,119</b>	<b>\$ 114,470</b>	<b>\$ 122,320</b>	<b>\$ 7,850</b>
<b>Expenditures:</b>				
Interest - 11/1	\$ 38,731	\$ 38,731	\$ 38,875	\$ (144)
Principal - 11/1	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
Special Call - 11/1	\$ -	\$ -	\$ 10,000	\$ (10,000)
Interest - 5/1	\$ 37,981	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 106,713</b>	<b>\$ 68,731</b>	<b>\$ 78,875</b>	<b>\$ (10,144)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 10,407</b>		<b>\$ 43,445</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 101,726</b>		<b>\$ 216,593</b>	
<b>Fund Balance - Ending</b>	<b>\$ 112,133</b>		<b>\$ 260,038</b>	

**Towne Park**  
**Community Development District**  
**Debt Service Fund Series 2018 - 2B**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending March 31, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 03/31/25	Thru 03/31/25	Variance
<b>Revenues:</b>				
Assessments - Tax Roll	\$ 130,304	\$ 128,398	\$ 128,398	\$ -
Interest	\$ 4,251	\$ 3,390	\$ 3,390	\$ -
<b>Total Revenues</b>	<b>\$ 134,554</b>	<b>\$ 131,788</b>	<b>\$ 131,788</b>	<b>\$ -</b>
<b>Expenditures:</b>				
Interest - 11/1	\$ 43,897	\$ 43,897	\$ 43,897	\$ -
Principal - 5/1	\$ 30,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 43,897	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 117,794</b>	<b>\$ 43,897</b>	<b>\$ 43,897</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 16,761</b>		<b>\$ 87,891</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 93,530</b>		<b>\$ 165,467</b>	
<b>Fund Balance - Ending</b>	<b>\$ 110,291</b>		<b>\$ 253,358</b>	

**Towne Park**  
**Community Development District**  
**Debt Service Fund Series 2018 - 3A**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending March 31, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 03/31/25	Thru 03/31/25	Variance
<b>Revenues:</b>				
Assessments - Tax Roll	\$ 525,011	\$ 517,333	\$ 517,333	\$ -
Interest	\$ 15,356	\$ 11,453	\$ 11,453	\$ -
<b>Total Revenues</b>	<b>\$ 540,367</b>	<b>\$ 528,785</b>	<b>\$ 528,785</b>	<b>\$ -</b>
<b>Expenditures:</b>				
Interest - 11/1	\$ 188,575	\$ 188,575	\$ 188,575	\$ -
Principal - 5/1	\$ 135,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 188,575	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 512,150</b>	<b>\$ 188,575</b>	<b>\$ 188,575</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 28,217</b>		<b>\$ 340,210</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 282,967</b>		<b>\$ 571,228</b>	
<b>Fund Balance - Ending</b>	<b>\$ 311,184</b>		<b>\$ 911,438</b>	

**Towne Park**  
**Community Development District**  
**Debt Service Fund Series 2019 - 3B**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending March 31, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 03/31/25	Thru 03/31/25	Variance
<b>Revenues:</b>				
Assessments - Tax Roll	\$ 335,844	\$ 330,932	\$ 330,932	\$ -
Interest	\$ 9,909	\$ 7,220	\$ 7,220	\$ -
<b>Total Revenues</b>	<b>\$ 345,753</b>	<b>\$ 338,152</b>	<b>\$ 338,152</b>	<b>\$ -</b>
<b>Expenditures:</b>				
Interest - 11/1	\$ 113,572	\$ 113,572	\$ 113,572	\$ -
Principal - 5/1	\$ 110,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 113,572	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 337,144</b>	<b>\$ 113,572</b>	<b>\$ 113,572</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 8,609</b>		<b>\$ 224,580</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 170,266</b>		<b>\$ 355,976</b>	
<b>Fund Balance - Ending</b>	<b>\$ 178,876</b>		<b>\$ 580,556</b>	

**Towne Park**  
**Community Development District**  
**Debt Service Fund Series 2019 - 3C**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending March 31, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 03/31/25	Thru 03/31/25	Variance
<b>Revenues:</b>				
Assessments - Tax Roll	\$ 225,524	\$ 222,226	\$ 222,226	\$ -
Interest	\$ 6,086	\$ 4,390	\$ 4,390	\$ -
<b>Total Revenues</b>	<b>\$ 231,610</b>	<b>\$ 226,616</b>	<b>\$ 226,616</b>	<b>\$ -</b>
<b>Expenditures:</b>				
Interest - 11/1	\$ 75,784	\$ 75,784	\$ 75,784	\$ -
Principal - 5/1	\$ 75,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 75,784	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 226,569</b>	<b>\$ 75,784</b>	<b>\$ 75,784</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 5,042</b>		<b>\$ 150,832</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 100,689</b>		<b>\$ 217,356</b>	
<b>Fund Balance - Ending</b>	<b>\$ 105,731</b>		<b>\$ 368,187</b>	

**Towne Park**  
**Community Development District**  
**Debt Service Fund Series 2020 - 3D**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending March 31, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 03/31/25	Thru 03/31/25	Variance
<b>Revenues:</b>				
Assessments - Tax Roll	\$ 399,925	\$ 394,076	\$ 394,076	\$ -
Interest	\$ 10,422	\$ 7,235	\$ 7,235	\$ -
<b>Total Revenues</b>	<b>\$ 410,347</b>	<b>\$ 401,311</b>	<b>\$ 401,311</b>	<b>\$ -</b>
<b>Expenditures:</b>				
Interest - 11/1	\$ 124,528	\$ 124,528	\$ 124,528	\$ -
Principal - 5/1	\$ 150,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 124,528	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 399,056</b>	<b>\$ 124,528</b>	<b>\$ 124,528</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 11,291</b>		<b>\$ 276,783</b>	
<b>Other Financing Sources/(Uses):</b>				
Transfer In/(Out)	\$ -	\$ -	\$ (4,251)	\$ (4,251)
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (4,251)</b>	<b>\$ (4,251)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 11,291</b>		<b>\$ 272,532</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 150,553</b>		<b>\$ 355,230</b>	
<b>Fund Balance - Ending</b>	<b>\$ 161,844</b>		<b>\$ 627,762</b>	

**Towne Park**  
**Community Development District**  
**Capital Projects Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending March 31, 2025**

	Series	Series	Series	Series	Series	Series	
	2016 - 2A	2018 - 2B	2018 - 3A	2019 - 3B	2019 - 3C	2020 - 3D	Total
<b><u>Revenues</u></b>							
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68	\$ 68
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 68</b>	<b>\$ 68</b>
<b><u>Expenditures:</u></b>							
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 68</b>	<b>\$ 68</b>
<b><u>Other Financing Sources/(Uses)</u></b>							
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,251	\$ 4,251
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,251</b>	<b>\$ 4,251</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,319</b>	<b>\$ 4,319</b>
<b>Fund Balance - Beginning</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,478</b>	<b>\$ 2,478</b>
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,797</b>	<b>\$ 6,797</b>

**Towne Park**  
**Community Development District**  
**Capital Reserve Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending March 31, 2025**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 03/31/25	Thru 03/31/25	Variance
<b>Revenues:</b>				
Interest	\$ -	\$ -	\$ 13	\$ -
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13</b>	<b>\$ -</b>
<b>Expenditures:</b>				
Hydraulic Lift (Pool)	\$ 10,100	\$ -	\$ -	\$ -
Miscellaneous Expense	\$ -	\$ -	\$ 234	\$ (234)
<b>Total Expenditures</b>	<b>\$ 10,100</b>	<b>\$ -</b>	<b>\$ 234</b>	<b>\$ (234)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (10,100)</b>		<b>\$ (221)</b>	
<b>Other Financing Sources/(Uses):</b>				
Transfer In/(Out)	\$ 124,564	\$ 124,564	\$ 124,564	\$ -
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ 124,564</b>	<b>\$ 124,564</b>	<b>\$ 124,564</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 114,464</b>		<b>\$ 124,343</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 58,610</b>		<b>\$ 82,458</b>	
<b>Fund Balance - Ending</b>	<b>\$ 173,074</b>		<b>\$ 206,801</b>	



**Towne Park**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Assessments - Tax Roll	\$ -	\$ 40,518	\$ 945,392	\$ 10,139	\$ 8,396	\$ 4,722	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,009,167
Other Income	\$ 923	\$ 1,104	\$ 14,086	\$ 1,401	\$ 1,562	\$ 1,239	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,315
<b>Total Revenues</b>	<b>\$ 923</b>	<b>\$ 41,622</b>	<b>\$ 959,478</b>	<b>\$ 11,540</b>	<b>\$ 9,957</b>	<b>\$ 5,961</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,029,482</b>
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Supervisor Fees	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 800	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,800
Employee FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ 61	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138
Engineering Fees	\$ 375	\$ 2,020	\$ 5,021	\$ 4,437	\$ 2,604	\$ 1,770	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,227
Attorney	\$ 3,344	\$ 2,507	\$ 2,150	\$ 4,331	\$ 4,539	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,871
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Roll Services	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Reamortization Schedules	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100
Dissemination	\$ 875	\$ 875	\$ 875	\$ 875	\$ 875	\$ 875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,250
Trustee Fees	\$ 14,533	\$ -	\$ -	\$ 6,061	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,594
Management Fees	\$ 4,036	\$ 4,036	\$ 4,036	\$ 4,036	\$ 4,036	\$ 4,036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,215
Information Technology	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 945
Website Maintenance	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 630
Postage & Delivery	\$ 16	\$ 48	\$ 88	\$ 443	\$ 13	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 659
Insurance	\$ 7,032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,032
Copies	\$ -	\$ 1	\$ 2	\$ 59	\$ 16	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97
Legal Advertising	\$ -	\$ -	\$ 361	\$ -	\$ -	\$ 337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 699
Other Current Charges	\$ 45	\$ 42	\$ 42	\$ 41	\$ 44	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 258
Office Supplies	\$ 1	\$ 1	\$ 1	\$ 0	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
<b>Total General &amp; Administrative</b>	<b>\$ 40,693</b>	<b>\$ 10,792</b>	<b>\$ 13,838</b>	<b>\$ 20,646</b>	<b>\$ 13,251</b>	<b>\$ 8,473</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 107,693</b>

**Towne Park**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b><u>Operations &amp; Maintenance</u></b>													
<b>Field Expenditures</b>													
Property Insurance	\$ 30,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	30,421
Field Management	\$ 1,838	\$ 1,838	\$ 1,838	\$ 1,838	\$ 1,838	\$ 1,838	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	11,025
Landscape Maintenance	\$ 19,053	\$ 19,053	\$ 19,053	\$ 19,053	\$ 19,053	\$ 19,053	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	114,320
Landscape Enhancements/Replacement	\$ -	\$ -	\$ 12,144	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	12,144
Pond Maintenance	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	33,000
Electric	\$ 131	\$ 83	\$ 181	\$ 214	\$ 90	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	795
Water & Sewer	\$ 59	\$ 59	\$ 59	\$ 59	\$ 58	\$ 59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	354
Irrigation Repairs	\$ 237	\$ 227	\$ 180	\$ 103	\$ 3,995	\$ 2,261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,004
General Repairs & Maintenance	\$ 2,400	\$ -	\$ 1,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,446
Contingency	\$ 17,425	\$ 2,809	\$ -	\$ 21,474	\$ 22,474	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	64,182
<b>Subtotal Field Expenditures</b>	<b>\$ 77,063</b>	<b>\$ 29,569</b>	<b>\$ 40,001</b>	<b>\$ 48,242</b>	<b>\$ 53,008</b>	<b>\$ 28,806</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>276,689</b>
<b>Amenity Expenditures</b>													
Electric	\$ 2,082	\$ 697	\$ 2,096	\$ 1,474	\$ 632	\$ 1,358	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,340
Water	\$ 1,227	\$ -	\$ 1,186	\$ 619	\$ 204	\$ 644	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,881
Internet & Phone	\$ 210	\$ 210	\$ 210	\$ 210	\$ 210	\$ 220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,270
Playground & Equipment Lease	\$ 2,065	\$ 2,065	\$ 2,065	\$ 2,065	\$ 2,065	\$ 2,065	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	12,388
Pool Service Contract	\$ 3,875	\$ 3,625	\$ 4,275	\$ 3,625	\$ 3,625	\$ 3,625	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	22,650
Pool Furniture Repair & Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Janitorial Services	\$ 300	\$ 1,751	\$ 1,680	\$ 2,712	\$ 300	\$ 1,980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,724
Security Services	\$ 2,307	\$ 4,911	\$ 2,469	\$ 2,523	\$ 2,093	\$ 4,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	18,603
Pest Control	\$ -	\$ -	\$ 360	\$ 240	\$ -	\$ 240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	840
Amenity Access Management	\$ 788	\$ 788	\$ 788	\$ 788	\$ 788	\$ 788	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,725
Amenity Repair & Maintenance	\$ 5,092	\$ 4,718	\$ 825	\$ 5,199	\$ 300	\$ 1,747	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	17,881
Contingency	\$ 10,000	\$ -	\$ -	\$ 3,310	\$ -	\$ 5,296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	18,606
<b>Subtotal Amenity Expenditures</b>	<b>\$ 27,945</b>	<b>\$ 18,765</b>	<b>\$ 15,953</b>	<b>\$ 22,765</b>	<b>\$ 10,216</b>	<b>\$ 22,263</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>117,907</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 105,008</b>	<b>\$ 48,334</b>	<b>\$ 55,954</b>	<b>\$ 71,006</b>	<b>\$ 63,224</b>	<b>\$ 51,069</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>394,596</b>
<b>Total Expenditures</b>	<b>\$ 145,701</b>	<b>\$ 59,126</b>	<b>\$ 69,792</b>	<b>\$ 91,652</b>	<b>\$ 76,475</b>	<b>\$ 59,542</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>502,288</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (144,778)</b>	<b>\$ (17,504)</b>	<b>\$ 889,686</b>	<b>\$ (80,112)</b>	<b>\$ (66,518)</b>	<b>\$ (53,581)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>527,194</b>
<b>Other Financing Sources/Uses:</b>													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (124,564)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(124,564)
<b>Total Other Financing Sources/Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (124,564)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(124,564)</b>
<b>Net Change in Fund Balance</b>	<b>\$ (144,778)</b>	<b>\$ (17,504)</b>	<b>\$ 889,686</b>	<b>\$ (80,112)</b>	<b>\$ (66,518)</b>	<b>\$ (178,145)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>402,630</b>

**Towne Park**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**Special Assessment Receipts**  
**Fiscal Year 2025**

Gross Assessments	\$ 1,101,231.50	\$ 120,123.23	\$ 140,111.40	\$ 564,528.08	\$ 361,122.13	\$ 242,499.36	\$ 430,027.32	\$ 2,959,643.02
Net Assessments	\$ 1,024,145.30	\$ 111,714.60	\$ 130,303.60	\$ 525,011.11	\$ 335,843.58	\$ 225,524.40	\$ 399,925.41	\$ 2,752,468.01

**ON ROLL ASSESSMENTS**

							37.21%	4.06%	4.73%	19.07%	12.20%	8.19%	14.53%	100.00%
Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	O&M Portion	2016 2-A Debt Service	Series 2018 2-B Service	Series 2018 3-A Service	Series 2019 3-B Service	Series 2019 3-C Service	Series 2020 3-D Service	Total
11/13/24	10/21-10/21/24	\$2,787.93	(\$146.36)	(\$52.83)	\$0.00	\$2,588.74	\$963.22	\$105.07	\$122.55	\$493.78	\$315.87	\$212.11	\$376.14	\$2,588.74
11/15/24	10/01-10/31/24	\$5,537.62	(\$221.51)	(\$106.32)	\$0.00	\$5,209.79	\$1,938.47	\$211.45	\$246.63	\$993.73	\$635.67	\$426.87	\$756.97	\$5,209.79
11/19/24	11/01-11/07/24	\$54,552.96	(\$2,182.10)	(\$1,047.42)	\$0.00	\$51,323.44	\$19,096.57	\$2,083.07	\$2,429.68	\$9,789.53	\$6,262.25	\$4,205.20	\$7,457.14	\$51,323.44
11/26/24	11/08-11/15/24	\$52,904.56	(\$2,116.04)	(\$1,015.77)	\$0.00	\$49,772.75	\$18,519.58	\$2,020.13	\$2,356.27	\$9,493.75	\$6,073.04	\$4,078.15	\$7,231.83	\$49,772.75
12/06/24	11/16-11/26/24	\$381,760.06	(\$15,270.31)	(\$7,329.80)	\$0.00	\$359,159.95	\$133,637.15	\$14,577.25	\$17,002.86	\$68,506.87	\$43,823.06	\$29,427.89	\$52,184.87	\$359,159.95
12/20/24	11/17-11/30/24	\$2,253,524.08	(\$90,299.45)	(\$43,264.49)	\$0.00	\$2,119,960.14	\$788,800.16	\$86,042.96	\$100,360.27	\$404,365.33	\$258,667.86	\$173,699.66	\$308,023.90	\$2,119,960.14
12/27/24	12/1-12/15/24	\$96,794.76	(\$3,641.85)	(\$1,863.06)	\$0.00	\$91,289.85	\$33,967.36	\$3,705.19	\$4,321.73	\$17,412.80	\$11,138.77	\$7,479.86	\$13,264.14	\$91,289.85
12/31/24	1% Admin Fee	(\$29,596.44)	\$0.00	\$0.00	\$0.00	(\$29,596.44)	(\$11,012.32)	(\$1,201.23)	(\$1,401.12)	(\$5,645.29)	(\$3,611.22)	(\$2,424.99)	(\$4,300.27)	(\$29,596.44)
01/10/25	12/16-12/31/24	\$28,666.02	(\$860.02)	(\$556.12)	\$0.00	\$27,249.88	\$10,139.20	\$1,105.99	\$1,290.03	\$5,197.70	\$3,324.91	\$2,232.73	\$3,959.32	\$27,249.88
02/03/25	10/1-12/31/24	\$0.00	\$0.00	\$0.00	\$4,182.60	\$4,182.60	\$1,556.27	\$169.76	\$198.01	\$797.80	\$510.34	\$342.70	\$607.72	\$4,182.60
02/10/25	1/1-1/31/25	\$19,160.15	(\$403.84)	(\$375.13)	\$0.00	\$18,381.18	\$6,839.31	\$746.04	\$870.18	\$3,506.06	\$2,242.79	\$1,506.07	\$2,670.73	\$18,381.18
03/07/25	2/1-2/28/25	\$13,074.12	(\$124.60)	(\$258.99)	\$0.00	\$12,690.53	\$4,721.93	\$515.07	\$600.78	\$2,420.62	\$1,548.44	\$1,039.80	\$1,843.89	\$12,690.53
<b>TOTAL</b>		<b>\$ 2,879,165.82</b>	<b>\$ (115,266.08)</b>	<b>\$ (55,869.93)</b>	<b>\$ 4,182.60</b>	<b>\$ 2,712,212.41</b>	<b>\$ 1,009,166.90</b>	<b>\$ 110,080.75</b>	<b>\$ 128,397.87</b>	<b>\$ 517,332.68</b>	<b>\$ 330,931.78</b>	<b>\$ 222,226.05</b>	<b>\$ 394,076.38</b>	<b>\$ 2,712,212.41</b>

99%	Net Percent Collected
\$ 40,255.60	Balance Remaining to Collect

## SECTION 3



April 15, 2025

Brittany Brookes – Recording Secretary  
Towne Park CDD  
219 E. Livingston Street  
Orlando, Florida 32801-1508

**RE: Towne Park Community Development District Registered Voters**

Dear Ms. Brookes,

In response to your request, there are currently **2,418** voters within the Towne Park Community Development District. This number of registered voters in said District is as of **April 15, 2025**.

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

Sincerely,

A handwritten signature in black ink that reads "Melony M. Bell".

Melony M. Bell  
Supervisor of Elections  
Polk County, Florida