FRUITLAND PARK CITY COMMISSION
REGULAR MEETING AGENDA
NOVEMBER 12, 2026, at 6:00 p.m.
City Hall Commission Chambers
506 W. Berckman Street
Fruitland Park, Florida 34731

1. CALL TO ORDER, INVOCATION AND PLEDGE OF ALLEGIANCE

Invocation – **George Mulford, Grace Bible Baptist Church**

Pledge of Allegiance –**Police Chief Henry Rains**

2. ROLL CALL

3. ELECTIONS – NOVEMBER 3, 2026 (city manager/city clerk)

November 3, 2026, general election results (Lake County Supervisor of Elections has provided UNOFFICIAL election results and will release official certified election results on November 13th)

4. SWEARING-IN AND INSTALLATION OF ELECTED OFFICIALS (city manager/city clerk)

City Clerk administers the Oath of Office to Elected and Re-elected Officials:

(a) Patrick DeGrave, District 1
City Commissioner

(b) Martina Williams, District 2
City Commissioner

(c) Mitchell Langley, District 3
City Commissioner

(d) Michael Raysin, District 5
City Commissioner

5. ANNUAL ELECTION OF OFFICERS (city manager/city clerk)

(a) Mayor

(b) Vice-Mayor

6. SPECIAL PRESENTATIONS

(a) Police Department Awards and Recognition (city manager/police chief)

(b) Annual Wreaths Across America Proclamation (city manager/city clerk) **Saturday, December 19, 2026**

7. CONSENT AGENDA

Routine items and items not anticipated to be controversial are placed on the Consent Agenda to expedite the meeting. If a commissioner, staff member or member of the public wish to discuss any item, the procedure is as follows: (1) Pull the items from the Consent Agenda; (2) Vote on remaining items; and (3) Discuss each pulled item separately and vote.

(a) Approval of City Commission Meeting Minutes (city clerk)
Regular Meeting Minutes dated October 22, 2026

8. REGULAR AGENDA

(a) Resolution 2026-057, Acceptance of FY 2025 Independent Auditors' Report and Financial Statements (city manager/city attorney/finance director)

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, ACCEPTING THE INDEPENDENT AUDITORS' REPORT FOR FISCAL YEAR ENDING SEPTEMBER 30, 2025, WITH ACCOMPANYING FINANCIAL STATEMENTS; PROVIDING FOR AN EFFECTIVE DATE.

(b) 2026 City Commission Meeting Schedule, Choose a day for Rescheduling the November 11, 2027, Meeting and Scheduling of a

Budget-Cutting Workshop at least 14 days before Budget Adoption (city manager/city clerk)

(c) Lake County Educational Concurrency Review Committee Appointment (city attorney/city manager/city clerk)

(d) Lake-Sumter MPO Governing Board Appointments (city attorney/city manager/city clerk)

(e) Resolution 2026-058, Heartland League of Cities Member and Alternate Member Appointments

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPOINTING A MEMBER AND ALTERNATE TO THE HEARTLAND LEAGUE OF CITIES, INC.; PROVIDING THE TERM EXPIRATION DATE; AND PROVIDING FOR AN EFFECTIVE DATE.

(f) Resolution 2026-060, Request for Extension of Development Order for Enclave at Lake Geneva

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, GRANTING AN EXTENSION OF THE DEVELOPMENT ORDER ENTERED JULY 18, 2025 THAT APPROVED CONSTRUCTION PLANS FOR THE CONSTRUCTION OF THE ENCLAVE AT LAKE GENEVA PARCELS A - F CONSISTENT WITH THE PRELIMINARY PLAT APPROVED IN RESOLUTION 2023-043 AND RESOLUTION 2025-006 ON PROPERTY LOCATED ON BETWEEN LAKE ELLA ROAD AND SOUTH TO SPRING LAKE ROAD, FRUITLAND PARK, FLORIDA; AUTHORIZING THE MAYOR TO ISSUE A DEVELOPMENT ORDER EXTENDING THE APPROVED CONSTRUCTION PLANS UNTIL AUGUST 31, 2028; AND PROVIDING FOR AN EFFECTIVE DATE.

(g) Resolution 2026-054, Request for a Sign Variance, Urick & Wilder; Petitioner – Creative Sign Designs on behalf of owner, Birch Enterprises, LLC. (city manager/city attorney/interim community development director)

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, GRANTING A VARIANCE FROM CHAPTER 163 SIGN REGULATIONS TO ALLOW TOTAL SIGN SQUARE FOOTAGE OF 65.78 ON THE SUBJECT PROPERTY

LOCATED SOUTH OF URICK STREET AND EAST OF WILDER STREET OWNED BY BIRCH ENTERPRISES, LLC, PROVIDING FOR AN EXPIRATION DATE AND PROVIDING FOR AN EFFECTIVE DATE.

(h) Resolution 2026-062, Agreement with TriMerge for Finance Department Assistance (city manager/city attorney)
A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK APPROVING A PROPOSAL FROM TRIMERGE CONSULTING GROUP, PA IN AN AMOUNT NOT TO EXCEED $163,000 FOR INTERIM FINANCIAL MANAGEMENT LEADERSHIP, ACCOUNTING SUPPORT, AUDIT PREPARATION, FINANCIAL REPORTING ASSISTANCE, AND FINANCIAL RECOVERY SERVICES AND ADDENDUM NO. 1 THERETO; AUTHORIZING THE MAYOR TO EXECUTE THE PROPOSAL AND ADDENDUM NO. 1; PROVIDING FOR AN EFFECTIVE DATE.

9. PUBLIC HEARING

(a) First Reading of Ordinance 2026-019, Amending the Boundaries of the Arbor Park Phase 1 Community Development District; and Changing the Name of the District Owner/Petitioner: Garden Street Communities Southeast, LLC (city manager/city attorney / interim community development director)
AN ORDINANCE OF THE CITY OF FRUITLAND PARK, FLORIDA, AMENDING THE BOUNDARIES OF THE ARBOR PARK PHASE 1 COMMUNITY DEVELOPMENT DISTRICT ESTABLISHED PURSUANT TO ORDINANCE 2024-13; CHANGING THE NAME OF THE DISTRICT TO "ARBOR PARK COMMUNITY DEVELOPMENT DISTRICT"; PROVIDING A SEVERABILITY CLAUSE; ADDRESSING CONFLICTS; AND PROVIDING AN EFFECTIVE DATE

END OF PUBLIC HEARING

10. (a) City Manager

(b) City Attorney

11. UNFINISHED BUSINESS

12. PUBLIC COMMENTS

This section is reserved for members of the public to bring up matters of concern or opportunities for praise. Action may not be taken by the City Commission at this meeting; however, questions may be answered by staff or issues may be referred for appropriate staff action.

Note: Pursuant to F.S. 286.0114 and the City of Fruitland Park's Public Participation Policy adopted by Resolution 2013-023, members of the public shall be given a reasonable opportunity to be heard on propositions before the City Commission. Accordingly, comments, questions, and concerns regarding items listed on this agenda shall be received at the time the

City Commission addresses such items during this meeting. Pursuant to Resolution 2013-023, public comments are limited to three minutes.

13. COMMISSIONER COMMENTS

(a) Vice Mayor DeGrave

(b) Commissioner Williams

(d) Commissioner Raysin

(e) Commissioner Langley

14. MAYOR'S COMMENTS

15. ADJOURNMENT

DATES TO REMEMBER

Thursday & Friday, November 26th – 27th	**City Offices Closed for Thanksgiving Holiday**
Thursday, December 10th	**City Commission Meeting**
Friday, December 11th	**Hometown Christmas**

Saturday, December 19th **Wreaths Across America**

For additional events, please visit Calendar | City of Fruitland Park Florida.

Please note that in addition to the city commission meetings, more than one city commissioner may be present at the above-mentioned events.

Any person requiring special accommodation at this meeting because of disability or physical impairment should contact the City Clerk's Office at City Hall (352) 360-6727 at least forty-eight (48) hours prior to the meeting. (§286.26 F.S.)

If a person decides to appeal any decision made by the City of Fruitland Park with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings and ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. The city does not provide verbatim records. (§286.0105, F.S.)

PLEASE TURN OFF ELECTRONIC DEVICES OR PLACE IN VIBRATE MODE.

CITY OF FRUITLAND PARK
AGENDA ITEM SUMMARY SHEET
Item Number: **3**

ITEM TITLE: **ELECTION RESULTS**

MEETING DATE: November 12, 2026

DATE SUBMITTED: November 5, 2026

SUBMITTED BY: Gwen Johns, City Clerk

BRIEF NARRATIVE: **Election Results**

The Lake County Supervisor of Elections will not release official certified election results until Friday, November 13, 2026. However, they have provided unofficial results from the November 3rd Election for those municipalities wishing to seat their newly elected and re-elected officials prior to November 13, 2026.

FUNDS REQUIRED: N/A

ATTACHMENTS: Unofficial Election Results from November 3, 2026

RECOMMENDATION: Approval of the Consent Agenda

ACTION: Approval of the Consent Agenda

***** 1st Set of Unofficial Results *****

CERTIFICATE OF COUNTY CANVASSING BOARD
LAKE COUNTY

We, the undersigned, EMILY CURRINGTON, Canvassing Board Chair, D. ALAN HAYS, Supervisor of Elections, KIRBY SMITH, County Commissioner, constituting the Board of County Canvassers in and for said County, do hereby certify that we met on the Sixth day of November, 2026 A.D., and proceeded publicly to canvass the votes given for the several offices and persons herein specified at the **Nonpartisan Election** held on the Third day of November, 2026 A.D., as shown by the returns on file in the office of the Supervisor of Elections. We do hereby certify from said returns as follows:

Retention of Justice Carlos G. Muñiz of the Supreme Court

Yes	100,572 votes
No	57,270 votes

Retention of Judge John M. Harris of the Fifth District Court of Appeal

Yes	106,527 votes
No	50,076 votes

Retention of Judge Scott D. Makar of the Fifth District Court of Appeal

Yes	103,760 votes
No	52,074 votes

Retention of Judge F. Rand Wallis of the Fifth District Court of Appeal

Yes	100,752 votes
No	49,703 votes

For School Board, District 1, the whole number of votes cast was 127,611 of which

Pat Kelley	received	120,404 votes
James Smith (WRI)	received	7,207 votes

For Astatula Mayor, (Seat 5), the whole number of votes cast was 796 of which

Mike Hopper	received	635 votes
Zane Teeters	received	161 votes

CERTIFICATE OF COUNTY CANVASSING BOARD
LAKE COUNTY

For Astatula Council Member, Seats 3 and 4, the whole number of votes cast was 1,283 of which

Kay MacQueen	received	508 votes
Cheryl Marinelli	received	134 votes
Nolene Meeks	received	163 votes
Barry Mosley	received	478 votes

For Clermont City Council, Seat 3 (Mayor), the whole number of votes cast was 19,106 of which

Joe Fumasi	received	8,322 votes
Tim Murry	received	10,784 votes

For Clermont City Council, Seat 5, the whole number of votes cast was 18,416 of which

Michael Gonzalez	received	7,433 votes
William "Bill" Petersen	received	10,983 votes

For Eustis City Commissioner, Seat 2, the whole number of votes cast was 6,924 of which

Marie Aliberti	received	2,548 votes
Christine Cruz	received	4,376 votes

For Fruitland Park Commissioner, District 1, the whole number of votes cast was 1,143 of which

Patrick DeGrave	received	790 votes
Carl Yauk	received	353 votes

For Fruitland Park Commissioner, District 3, the whole number of votes cast was 768 of which

Mitchell Langley	received	400 votes
Shayna Stanfield Grunewald	received	368 votes

For Groveland Council District 1, Mayor, the whole number of votes cast was 8,592 of which

Judith Fike	received	2,599 votes
Keith "Chef" Keogh	received	5,993 votes

CERTIFICATE OF COUNTY CANVASSING BOARD
LAKE COUNTY

For Groveland Council Member, District 3, the whole number of votes cast was 1,838 of which

Barbara Gaines	received	621 votes
Khrystyna McCoy-Tremaine	received	1,217 votes

For Groveland Council Member, District 5, the whole number of votes cast was 1,284 of which

Amy Jo Carroll	received	800 votes
Michelle McIntyre	received	484 votes

For Howey Town Councilor, the whole number of votes cast was 2,557 of which

Jonathan Arnold	received	187 votes
Jonathan Colon Mercado	received	511 votes
Joshua Husemann	received	256 votes
Renee D. Lannaman	received	234 votes
Leslie Manning	received	343 votes
Brad Smith	received	468 votes
Rick Thomas	received	558 votes

For Leesburg Seat 1, District 1, the whole number of votes cast was 1,511 of which

Allyson E. Berry	received	798 votes
Erika Jasper	received	713 votes

For Leesburg Seat 2, District 2, the whole number of votes cast was 1,695 of which

Darel Craine	received	637 votes
Alan Reisman	received	1,058 votes

For Leesburg Seat 3, District 3, the whole number of votes cast was 3,141 of which

James E. DeCastro	received	2,371 votes
Michele Fiore	received	770 votes

CERTIFICATE OF COUNTY CANVASSING BOARD
LAKE COUNTY

For Mascotte City Council, Seat 2, the whole number of votes cast was 2,144 of which

John F. Benavidez	received	633 votes
Meghan A. DeSoto	received	1,511 votes

For Mascotte City Council, Seat 4, the whole number of votes cast was 2,139 of which

Jessica Bruno	received	1,627 votes
Hugh Gravitt IV	received	512 votes

For Minneola Council Member, Seat 1, the whole number of votes cast was 6,744 of which

Monica Luna	received	2,828 votes
Pam Serviss	received	3,916 votes

For Minneola Council Member, Seat 3, the whole number of votes cast was 7,074 of which

Denise Calderon	received	2,006 votes
Juan P. Camacho	received	1,628 votes
Erick Hernandez	received	3,440 votes

For Minneola Council Member, Seat 5, the whole number of votes cast was 6,870 of which

Nathanael "Nate" Edmund	received	2,150 votes
Chase Hansen	received	2,199 votes
Jennifer Morse	received	2,521 votes

For Montverde Town Council, the whole number of votes cast was 1,998 of which

Joe Morganelli	received	557 votes
Jimmy Rogers	received	446 votes
Aaron Wadsworth	received	489 votes
Carol Womack	received	506 votes

CERTIFICATE OF COUNTY CANVASSING BOARD
LAKE COUNTY

For Mount Dora Councilmember, At-Large, the whole number of votes cast was 6,979 of which

Michael A. Garcia	received	2,821 votes
Charity McClarty	received	1,535 votes
Bailey Stack	received	2,623 votes

For Tavares City Council, Seat 3, the whole number of votes cast was 7,055 of which

Amir Asghar	received	2,560 votes
Walter Price	received	4,495 votes

For Avalon Groves Community Development District, Seat 3, the whole number of votes cast was 1,413 of which

Samuel Harrison Jones III	received	675 votes
David Allen Wagner	received	738 votes

For Avalon Groves Community Development District, Seat 4, the whole number of votes cast was 1,425 of which

John Christopher Donahue	received	669 votes
Robert Wolski	received	756 votes

For Avalon Groves Community Development District, Seat 5, the whole number of votes cast was 1,396 of which

Eugene Mastrangeli	received	550 votes
Bonnie Raymond	received	846 votes

CERTIFICATE OF COUNTY CANVASSING BOARD
LAKE COUNTY

CANVASSING BOARD CHAIR

SUPERVISOR OF ELECTIONS

COUNTY COMMISSIONER

CERTIFICATE OF COUNTY CANVASSING BOARD
LAKE COUNTY

We, the undersigned, EMILY CURRINGTON, Canvassing Board Chair, D. ALAN HAYS, Supervisor of Elections, KIRBY SMITH, County Commissioner, constituting the Board of County Canvassers in and for said County, do hereby certify that we met on the Sixth day of November, 2026 A.D., and proceeded publicly to canvass the votes given for the Proposed Amendments to the Constitution of the State of Florida and Referendums on the Third day of November, 2026 A.D. as shown by the returns on file in the office of the Supervisor of Elections. We do hereby certify from said returns as follows:

NO. 1
CONSTITUTIONAL AMENDMENT
ARTICLE III, SECTION 19
BUDGET STABILIZATION FUND

Proposing an amendment to the State Constitution to increase the amount of funds that may be retained in the budget stabilization fund from 10% to 25% of general revenue collections, require the legislature to transfer the lesser of $750 million or the amount required to reach 25% of the general revenue collections each year unless certain conditions are met, and allow the legislature to withdraw funds for critical state needs.

Yes for Approval	68,122	votes
No for Rejection	97,286	votes

NO. 2
CONSTITUTIONAL AMENDMENT
ARTICLE VII, SECTION 3, AND ARTICLE XII
EXEMPTION OF TANGIBLE PERSONAL PROPERTY ON AGRICULTURAL LAND FROM TAXATION

Proposing an amendment to the State Constitution to exempt tangible personal property habitually located or typically present on land classified as agricultural, used in the production of agricultural products or for agritourism activities, and owned by the landowner or leaseholder of the agricultural land from ad valorem taxation. If approved this amendment would first apply for tax years beginning January 1, 2027.

Yes for Approval	105,725	votes
No for Rejection	60,908	votes

NO. 3
CONSTITUTIONAL AMENDMENT
ARTICLE VII, SECTIONS 4, 6, AND 9, AND ARTICLE XII
INCREASED HOMESTEAD EXEMPTION; LOWER CAP ON INCREASES IN NON-HOMESTEAD PROPERTY ASSESSMENTS

This amendment increases the homestead exemption, for all non-school taxes, to $150,000 in 2027 and $250,000 in 2028, and adjusts for inflation thereafter. It requires the Legislature to prescribe a uniform procedure for counties and municipalities, for their respective levies, to increase the homestead exemption up to full assessed value, and allows special districts, subject to referendum approval, to do the same.
Persons who are not Florida residents on December 31, 2026, will receive the existing homestead exemption upon qualifying for a homestead exemption, with the increased

homestead exemption beginning with the fifth year of exemption, to the extent permitted by the U.S. Constitution.
This amendment reduces the annual cap on assessment increases for non-homestead properties from 10% to 5%.
This amendment requires counties and municipalities to use property taxes solely for public safety, education and schools, infrastructure, natural resources, bond debt service, retirement benefits for employees, and operations and administration. Other expenditures may be approved by county officers or county or municipal governing bodies unless prohibited by general law, notwithstanding Article VII, Section 9(a) of the Florida Constitution, which allows counties and municipalities to levy property taxes for their respective purposes.
This amendment takes effect January 1, 2027.

Yes for Approval	110,865	votes
No for Rejection	59,747	votes

SCHOOL BOARD RESOLUTION 2026-02

School Board Resolution 2026-02

Yes for Approval	120,068	votes
No for Rejection	53,261	votes

NORTH HOSPITAL DISTRICT CONTINUATION

North Hospital District Continuation

Yes for Approval	55,273	votes
No for Rejection	42,256	votes

ASTATULA CHARTER AMENDMENT 1

Astatula Charter Amendment 1

Yes for Approval	481	votes
No for Rejection	296	votes

ASTATULA CHARTER AMENDMENT NO. 2

Astatula Charter Amendment No. 2

Yes for Approval	312	votes
No for Rejection	462	votes

ASTATULA CHARTER AMENDMENT NO. 3

Astatula Charter Amendment No. 3

Yes for Approval	252	votes
No for Rejection	542	votes

LADY LAKE AMENDMENT 1

Lady Lake Amendment 1

Yes for Approval	4,663	votes
No for Rejection	1,683	votes

LADY LAKE AMENDMENT 2

Lady Lake Amendment 2

Yes for Approval	4,752	votes
No for Rejection	1,515	votes

TAVARES CHARTER AMENDMENT REFERENDUM

Tavares Charter Amendment Referendum

Yes for Approval	3,531	votes
No for Rejection	4,344	votes

UMATILLA BALLOT QUESTION NUMBER 1

Umatilla Ballot Question Number 1

Yes for Approval	753	votes
No for Rejection	859	votes

UMATILLA BALLOT QUESTION NUMBER 2

Umatilla Ballot Question Number 2

Yes for Approval	957	votes
No for Rejection	643	votes

UMATILLA BALLOT QUESTION NUMBER 3

Umatilla Ballot Question Number 3

Yes for Approval	636	votes
No for Rejection	956	votes

UMATILLA BALLOT QUESTION NUMBER 4

Umatilla Ballot Question Number 4

Yes for Approval	487	votes
No for Rejection	1,135	votes

CERTIFICATE OF COUNTY CANVASSING BOARD
LAKE COUNTY

CANVASSING BOARD CHAIR

SUPERVISOR OF ELECTIONS

COUNTY COMMISSIONER

***** 1st Set of Unofficial Results *****

CERTIFICATE OF COUNTY CANVASSING BOARD
LAKE COUNTY

We, the undersigned, EMILY CURRINGTON, Canvassing Board Chair, D. ALAN HAYS, Supervisor of Elections, KIRBY SMITH, County Commissioner, constituting the Board of County Canvassers in and for said County, do hereby certify that we met on the Sixth day of November, 2026 A.D., and proceeded publicly to canvass the votes given for the several offices and persons herein specified at the **General Election** held on the Third day of November, 2026 A.D., as shown by the returns on file in the office of the Supervisor of Elections. We do hereby certify from said returns as follows:

For United States Senator, the whole number of votes cast was 178,072 of which

Ashley Moody (REP)	received	104,360 votes
Angie Nixon (DEM)	received	71,579 votes
Neil J. Gillespie (NPA)	received	2,133 votes

For Representative in Congress, District 6, the whole number of votes cast was 49,990 of which

Randy Fine (REP)	received	30,320 votes
Eric Yonce (DEM)	received	18,910 votes
Andrew Parrott (LPF)	received	748 votes
Alec Pavlik (WRI)	received	12 votes

For Representative in Congress, District 11, the whole number of votes cast was 126,647 of which

Joe Strada (REP)	received	69,509 votes
James Pericola (DEM)	received	55,591 votes
Ralph Groves (LPF)	received	1,547 votes

For Governor and Lieutenant Governor, the whole number of votes cast was 177,632 of which

Byron Donalds and Bryan Avila (REP)	received	101,703 votes
David Jolly and Gwen Graham (DEM)	received	73,742 votes
Scott Eckhard Jewett and Nicole Skelly (LPF)	received	943 votes
Charles Burkett and Ruben A. Coto (NPA)	received	292 votes
Frank J. Russo and Rachel Rodriguez (NPA)	received	399 votes
Moliere "Moe" Dimanche and Benjiman Rojas (NPA)	received	147 votes
Dean Ocean Abrams and Joe Van Vactor (NPA)	received	274 votes
Jeffrey Peter "Dr. Jeff" Datto and Juan Santana (NPA)	received	129 votes
Kathy Anderson and Daniel Nokovich (WRI)	received	1 votes

Erik Morris and LeRoy Alaways (WRI)	received	2 votes

For Attorney General, the whole number of votes cast was 176,497 of which

James Uthmeier (REP)	received	103,734 votes
Jose Javier Rodriguez (DEM)	received	72,763 votes

For Chief Financial Officer, the whole number of votes cast was 174,916 of which

Blaise Ingoglia (REP)	received	102,673 votes
Annette Taddeo (DEM)	received	72,243 votes

For Commissioner of Agriculture, the whole number of votes cast was 175,429 of which

Wilton Simpson (REP)	received	102,194 votes
Joey Mendoza Atkins (DEM)	received	73,206 votes
Kyle "KC" Gibson (WRI)	received	29 votes

For State Representative, District 25, the whole number of votes cast was 86,153 of which

Taylor Yarkosky (REP)	received	44,441 votes
Farmer Banks Helfrich (DEM)	received	41,712 votes

For State Representative, District 26, the whole number of votes cast was 76,941 of which

Nan Cobb (REP)	received	47,249 votes
Robyn Elaine Lawrence (DEM)	received	29,692 votes

For State Representative, District 27, the whole number of votes cast was 12,201 of which

Richard Gentry (REP)	received	8,808 votes
Andy Ferrari (DEM)	received	3,393 votes

For County Commissioner, District 2, the whole number of votes cast was 133,022 of which

Sean M. Parks (REP)	received	123,535 votes
Jose Elias-Torres (WRI)	received	9,227 votes

Leighton Powers (WRI)	received	260 votes

For County Commissioner, District 4, the whole number of votes cast was 173,557 of which

Leslie Campione (REP)	received	101,466 votes
Egor Emery (DEM)	received	72,051 votes
Tommie Rhea Powers Jr. (WRI)	received	40 votes

CANVASSING BOARD CHAIR

SUPERVISOR OF ELECTIONS

COUNTY COMMISSIONER

Statistics	TOTAL	Election Day	Early Voting	Vote By Mail
Election Day Precincts Reporting	92 of 92	92	0	0
Registered Voters - Total	282,647			
Ballots Cast - Total	179,116	73,865	74,625	30,626
Voter Turnout - Total	63.37%			

United States Senator

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Ashley Moody	104,360	58.61%	49,130	41,691	13,539
Angie Nixon	71,579	40.20%	23,166	31,969	16,444
Neil J. Gillespie	2,133	1.20%	1,021	668	444
Total Votes Cast	178,072	100.00%	73,317	74,328	30,427
Overvotes	25		14	5	6
Undervotes	1,019		534	292	193
Contest Totals	179,116		73,865	74,625	30,626

Representative in Congress, District 6

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Randy Fine	30,320	60.51%	14,677	12,012	3,631
Eric Yonce	18,910	37.74%	6,471	7,717	4,722
Andrew Parrott	748	1.49%	454	267	27
Write-In Totals	126	0.25%	59	54	13
Write-In: Invalid	114	0.23%	55	48	11
Write-In: Alec Pavlik	12	0.02%	4	6	2
Not Assigned	0	0.00%	0	0	0
Total Votes Cast	50,104	100.00%	21,661	20,050	8,393
Overvotes	7		5	0	2
Undervotes	926		415	257	254
Contest Totals	51,037		22,081	20,307	8,649

Representative in Congress, District 11

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Joe Strada	69,509	54.88%	32,734	28,134	8,641
James Pericola	55,591	43.89%	17,575	25,236	12,780
Ralph Groves	1,547	1.22%	766	496	285
Total Votes Cast	126,647	100.00%	51,075	53,866	21,706
Overvotes	14		5	6	3
Undervotes	1,418		704	446	268
Contest Totals	128,079		51,784	54,318	21,977

Governor and Lieutenant Governor

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Byron Donalds	101,703	57.14%	48,286	40,701	12,716
David Jolly	73,742	41.43%	23,777	32,813	17,152
Scott Eckhard Jewett	943	0.53%	452	291	200
Charles Burkett	292	0.16%	132	93	67
Frank J. Russo	399	0.22%	182	121	96
Moliere "Moe" Dimanche	147	0.08%	60	54	33
Dean Ocean Abrams	274	0.15%	130	78	66
Jeffrey Peter "Dr. Jeff" Datto	129	0.07%	75	32	22
Write-In Totals	353	0.20%	207	119	27
Write-In: Invalid	350	0.20%	204	119	27
Write-In: Erik Morris / LeRoy	2	0.00%	2	0	0
Write-In: Kathy Anderson / Daniel Nokovich	1	0.00%	1	0	0
Not Assigned	0	0.00%	0	0	0
Total Votes Cast	177,982	100.00%	73,301	74,302	30,379
Overvotes	110		32	31	47
Undervotes	1,024		532	292	200
Contest Totals	179,116		73,865	74,625	30,626

Attorney General

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
James Uthmeier	103,734	58.77%	49,185	41,441	13,108
Jose Javier Rodriguez	72,763	41.23%	23,497	32,415	16,851
Total Votes Cast	176,497	100.00%	72,682	73,856	29,959
Overvotes	8		4	3	1
Undervotes	2,611		1,179	766	666
Contest Totals	179,116		73,865	74,625	30,626

Chief Financial Officer

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Blaise Ingoglia	102,673	58.70%	48,616	41,147	12,910
Annette Taddeo	72,243	41.30%	23,331	32,087	16,825
Total Votes Cast	174,916	100.00%	71,947	73,234	29,735
Overvotes	7		2	3	2
Undervotes	4,193		1,916	1,388	889
Contest Totals	179,116		73,865	74,625	30,626

Commissioner of Agriculture

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Wilton Simpson	102,194	58.10%	48,180	41,074	12,940
Joey Mendoza Atkins	73,206	41.62%	23,820	32,332	17,054
Write-In Totals	507	0.29%	252	188	67
Write-In: Invalid	478	0.27%	242	171	65
Write-In: Kyle "KC" Gibson	29	0.02%	10	17	2
Not Assigned	0	0.00%	0	0	0
Total Votes Cast	175,907	100.00%	72,252	73,594	30,061
Overvotes	29		11	6	12
Undervotes	3,180		1,602	1,025	553
Contest Totals	179,116		73,865	74,625	30,626

State Representative, District 25

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Taylor Yarkosky	44,441	51.58%	20,354	18,643	5,444
Farmer Banks Helfrich	41,712	48.42%	13,137	19,706	8,869
Total Votes Cast	86,153	100.00%	33,491	38,349	14,313
Overvotes	4		3	1	0
Undervotes	1,742		845	618	279
Contest Totals	87,899		34,339	38,968	14,592

State Representative, District 26

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Nan Cobb	47,249	61.41%	22,671	18,374	6,204
Robyn Elaine Lawrence	29,692	38.59%	10,071	11,972	7,649
Total Votes Cast	76,941	100.00%	32,742	30,346	13,853
Overvotes	4		0	2	2
Undervotes	1,768		860	542	366
Contest Totals	78,713		33,602	30,890	14,221

State Representative, District 27

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Richard Gentry	8,808	72.19%	4,567	3,274	967
Andy Ferrari	3,393	27.81%	1,176	1,402	815
Total Votes Cast	12,201	100.00%	5,743	4,676	1,782
Overvotes	2		1	0	1
Undervotes	301		180	91	30
Contest Totals	12,504		5,924	4,767	1,813

County Commissioner District 2

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Sean M. Parks	123,535	88.44%	56,271	49,579	17,685
Write-In Totals	16,149	11.56%	4,170	7,870	4,109
Write-In: Jose Elias-Torres	9,227	6.61%	1,951	4,412	2,864
Write-In: Invalid	6,662	4.77%	2,160	3,339	1,163
Write-In: Leighton Powers	260	0.19%	59	119	82
Not Assigned	0	0.00%	0	0	0
Total Votes Cast	139,684	100.00%	60,441	57,449	21,794
Overvotes	20		6	7	7
Undervotes	39,412		13,418	17,169	8,825
Contest Totals	179,116		73,865	74,625	30,626

County Commissioner District 4

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Leslie Campione	101,466	58.30%	47,817	40,617	13,032
Egor Emery	72,051	41.40%	23,323	32,012	16,716
Write-In Totals	513	0.29%	225	224	64
Write-In: Invalid	473	0.27%	205	207	61
Write-In: Tommie Rhea Powers Jr.	40	0.02%	20	17	3
Not Assigned	0	0.00%	0	0	0
Total Votes Cast	174,030	100.00%	71,365	72,853	29,812
Overvotes	42		13	13	16
Undervotes	5,044		2,487	1,759	798
Contest Totals	179,116		73,865	74,625	30,626

Retain Justice Carlos G. Muniz

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Yes	100,572	63.72%	44,854	40,816	14,902
No	57,270	36.28%	19,275	25,593	12,402
Total Votes Cast	157,842	100.00%	64,129	66,409	27,304
Overvotes	52		22	22	8
Undervotes	21,222		9,714	8,194	3,314
Contest Totals	179,116		73,865	74,625	30,626

Retain Judge John M. Harris

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Yes	106,527	68.02%	46,162	43,081	17,284
No	50,076	31.98%	17,410	22,765	9,901
Total Votes Cast	156,603	100.00%	63,572	65,846	27,185
Overvotes	31		13	13	5
Undervotes	22,482		10,280	8,766	3,436
Contest Totals	179,116		73,865	74,625	30,626

Retain Judge Scott D. Makar

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Yes	103,760	66.58%	45,238	41,867	16,655
No	52,074	33.42%	17,971	23,665	10,438
Total Votes Cast	155,834	100.00%	63,209	65,532	27,093
Overvotes	15		7	8	0
Undervotes	23,267		10,649	9,085	3,533
Contest Totals	179,116		73,865	74,625	30,626

Retain Judge F. Rand Wallis

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Yes	100,752	66.96%	43,255	40,682	16,815
No	49,703	33.04%	17,460	22,721	9,522
Total Votes Cast	150,455	100.00%	60,715	63,403	26,337
Overvotes	46		22	21	3
Undervotes	28,615		13,128	11,201	4,286
Contest Totals	179,116		73,865	74,625	30,626

School Board, District 1

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Pat Kelley	120,404	91.26%	51,840	49,294	19,270
Write-In Totals	11,526	8.74%	2,879	5,650	2,997
Write-In: James Smith	7,207	5.46%	1,531	3,454	2,222
Write-In: Invalid	4,319	3.27%	1,348	2,196	775
Not Assigned	0	0.00%	0	0	0
Total Votes Cast	131,930	100.00%	54,719	54,944	22,267
Overvotes	29		6	15	8
Undervotes	47,157		19,140	19,666	8,351
Contest Totals	179,116		73,865	74,625	30,626

Astatula Mayor, (Seat 5)

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Mike Hopper	635	79.77%	379	179	77
Zane Teeters	161	20.23%	83	48	30
Total Votes Cast	796	100.00%	462	227	107
Overvotes	0		0	0	0
Undervotes	38		28	9	1
Contest Totals	834		490	236	108

Astatula Council Member, Seats 3 and 4

Vote For 2

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Kay MacQueen	508	39.59%	291	154	63
Cheryl Marinelli	134	10.44%	71	37	26
Nolene Meeks	163	12.70%	101	35	27
Barry Mosley	478	37.26%	279	141	58
Total Votes Cast	1,283	100.00%	742	367	174
Overvotes	2		0	2	0
Undervotes	383		238	103	42
Contest Totals	1,668		980	472	216

Clermont City Council, Seat 3 (Mayor)

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Joe Fumasi	8,322	43.56%	3,328	3,779	1,215
Tim Murry	10,784	56.44%	3,429	5,017	2,338
Total Votes Cast	19,106	100.00%	6,757	8,796	3,553
Overvotes	6		0	3	3
Undervotes	2,083		845	952	286
Contest Totals	21,195		7,602	9,751	3,842

Clermont City Council, Seat 5

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Michael Gonzalez	7,433	40.36%	2,602	3,541	1,290
William "Bill" Petersen	10,983	59.64%	3,953	4,909	2,121
Total Votes Cast	18,416	100.00%	6,555	8,450	3,411
Overvotes	2		0	0	2
Undervotes	2,777		1,047	1,301	429
Contest Totals	21,195		7,602	9,751	3,842

Eustis City Commissioner, Seat 2

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Marie Aliberti	2,548	36.80%	941	1,185	422
Christine Cruz	4,376	63.20%	1,666	1,985	725
Total Votes Cast	6,924	100.00%	2,607	3,170	1,147
Overvotes	7		1	2	4
Undervotes	1,061		424	440	197
Contest Totals	7,992		3,032	3,612	1,348

Fruitland Park Commissioner, District 1

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Patrick DeGrave	790	69.12%	291	276	223
Carl Yauk	353	30.88%	154	113	86
Total Votes Cast	1,143	100.00%	445	389	309
Overvotes	0		0	0	0
Undervotes	284		99	105	80
Contest Totals	1,427		544	494	389

Fruitland Park Commissioner, District 3

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Mitchell Langley	400	52.08%	185	148	67
Shayna Stanfield Grunewald	368	47.92%	166	147	55
Total Votes Cast	768	100.00%	351	295	122
Overvotes	0		0	0	0
Undervotes	63		19	33	11
Contest Totals	831		370	328	133

Groveland Council District 1, Mayor

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Judith Fike	2,599	30.25%	1,012	1,187	400
Keith "Chef" Keogh	5,993	69.75%	2,359	2,642	992
Total Votes Cast	8,592	100.00%	3,371	3,829	1,392
Overvotes	5		3	1	1
Undervotes	570		219	274	77
Contest Totals	9,167		3,593	4,104	1,470

Groveland Council Member, District 3

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Barbara Gaines	621	33.79%	182	330	109
Khrystyna McCoy-Tremaine	1,217	66.21%	394	623	200
Total Votes Cast	1,838	100.00%	576	953	309
Overvotes	0		0	0	0
Undervotes	129		49	63	17
Contest Totals	1,967		625	1,016	326

Groveland Council Member, District 5

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Amy Jo Carroll	800	62.31%	338	348	114
Michelle McIntyre	484	37.69%	199	227	58
Total Votes Cast	1,284	100.00%	537	575	172
Overvotes	0		0	0	0
Undervotes	173		61	87	25
Contest Totals	1,457		598	662	197

Howey Town Councilor

Vote For 3

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Jonathan Arnold	187	7.31%	85	68	34
Jonathan Colon Mercado	511	19.98%	223	204	84
Joshua Husemann	256	10.01%	125	95	36
Renee D. Lannaman	234	9.15%	89	90	55
Leslie Manning	343	13.41%	140	131	72
Brad Smith	468	18.30%	205	178	85
Rick Thomas	558	21.82%	269	198	91
Total Votes Cast	2,557	100.00%	1,136	964	457
Overvotes	6		0	3	3
Undervotes	803		442	284	77
Contest Totals	3,366		1,578	1,251	537

Leesburg Seat 1, District 1

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Allyson E. Berry	798	52.81%	314	337	147
Erika Jasper	713	47.19%	295	305	113
Total Votes Cast	1,511	100.00%	609	642	260
Overvotes	0		0	0	0
Undervotes	145		61	66	18
Contest Totals	1,656		670	708	278

Leesburg Seat 2, District 2

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Darel Craine	637	37.58%	223	294	120
Alan Reisman	1,058	62.42%	420	483	155
Total Votes Cast	1,695	100.00%	643	777	275
Overvotes	1		0	1	0
Undervotes	217		84	94	39
Contest Totals	1,913		727	872	314

Leesburg Seat 3, District 3

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
James E. DeCastro	2,371	75.49%	1,266	762	343
Michele Fiore	770	24.51%	373	283	114
Total Votes Cast	3,141	100.00%	1,639	1,045	457
Overvotes	1		0	1	0
Undervotes	571		278	203	90
Contest Totals	3,713		1,917	1,249	547

Mascotte City Council, Seat 2

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
John F. Benavidez	633	29.52%	357	230	46
Meghan A. DeSoto	1,511	70.48%	706	633	172
Total Votes Cast	2,144	100.00%	1,063	863	218
Overvotes	0		0	0	0
Undervotes	290		143	118	29
Contest Totals	2,434		1,206	981	247

Mascotte City Council, Seat 4

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Jessica Bruno	1,627	76.06%	784	681	162
Hugh Gravitt IV	512	23.94%	277	185	50
Total Votes Cast	2,139	100.00%	1,061	866	212
Overvotes	1		0	1	0
Undervotes	294		145	114	35
Contest Totals	2,434		1,206	981	247

Minneola Council Member, Seat 1

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Monica Luna	2,828	41.93%	990	1,500	338
Pam Serviss	3,916	58.07%	1,183	2,191	542
Total Votes Cast	6,744	100.00%	2,173	3,691	880
Overvotes	5		3	2	0
Undervotes	1,047		376	561	110
Contest Totals	7,796		2,552	4,254	990

Minneola Council Member, Seat 3

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Vote By Mail
Denise Calderon	2,006	28.36%	642	1,090	274
Juan P. Camacho	1,628	23.01%	423	921	284
Erick Hernandez	3,440	48.63%	1,222	1,847	371
Total Votes Cast	7,074	100.00%	2,287	3,858	929
Overvotes	5		3	2	0
Undervotes	717		262	394	61
Contest Totals	7,796		2,552	4,254	990

CITY OF FRUITLAND PARK

AGENDA ITEM SUMMARY SHEET

Item Number: **4a – 4d**

ITEM TITLE: **SWEARING-IN AND INSTALLATION OF ELECTED OFFICIALS**

MEETING DATE: Thursday, November 12, 2026

DATE SUBMITTED: Wednesday, November 4, 2026

SUBMITTED BY: city manager/city clerk

BRIEF NARRATIVE: **Swearing-in and installation** for the City of Fruitland Park Commissioners:

(a) **City Commissioner, District 1**
Patrick DeGrave

(b) **City Commissioner, District 2**
Martina Williams

(c) **City Commissioner, District 3**
Mitchell Langley

(d) **City Commissioner, District 5**
Michael Raysin

FUNDS BUDGETED: None

ATTACHMENTS: Oath of Office

RECOMMENDATION: City Clerk to Administer Oath of Office

City of Fruitland Park

506 West Berckman Street, Fruitland Park, Florida 34731

OATH OF OFFICE

"I (name) do solemnly swear (or affirm) that I will support and uphold the Constitution and Laws of the United States and of the State of Florida; that I am qualified under the law to hold the office which I am about to assume, and that I will faithfully and impartially perform and discharge the duties of the office of city commissioner, according to the law, to the best of my ability, so help me God (optional)."

_____

Signature of Elected/Appointed Official

Subscribed and sworn to before me this 12th day of November 2026

_____

Signature of Person Administering Oath

CITY OF FRUITLAND PARK

AGENDA ITEM SUMMARY SHEET

Item Number: **5a-5b**

ITEM TITLE: **ANNUAL ELECTION OF OFFICERS**

MEETING DATE: **Thursday,** November 12, 2026

DATE SUBMITTED: **Wednesday**, November 4, 2026

SUBMITTED BY: city manager/city clerk

BRIEF NARRATIVE: Commission Members' Annual Election in accordance with Article III, Section 3.07, Mayor, the city charter requires the city commission on an annual basis at its first regular meeting or soon thereafter after the November regular election to elect one of its members as:

(a) Mayor

(b) Vice Mayor

FUNDS BUDGETED: None

ATTACHMENTS: None

RECOMMENDATION: Accept nominations

ACTION: Approve the nominations

CITY OF FRUITLAND PARK

AGENDA ITEM SUMMARY SHEET

Item Number: **6a**

ITEM TITLE: **SPECIAL PRESENTATIONS**

MEETING DATE: Thursday, November 12, 2026

DATE SUBMITTED: Thursday, November 5, 2026

SUBMITTED BY: city manager/police chief

BRIEF NARRATIVE: **SPECIAL PRESENTATIONS**

I will be introducing and recognizing the following Police Department Employees

Sergeant Anthony Buehler – Officer of the Year
K9 Officer Austin Williams - Drug Interdiction Award
SRO Eric Bruland – Community Service Award
Officer Eddie Webb – Training Award
Lieutenant Courtney Corman – Recognition of her Promotion to Lieutenant

FUNDS BUDGETED: None

ATTACHMENTS: None

RECOMMENDATION: N/A

ACTION: No Action Required

CITY OF FRUITLAND PARK

AGENDA ITEM SUMMARY SHEET

Item Number: **6b**

ITEM TITLE: **Proclamation**

MEETING DATE: Thursday, November 12, 2026

DATE SUBMITTED: Wednesday, November 4, 2026

SUBMITTED BY: city manager/city clerk

BRIEF NARRATIVE: **SPECIAL PRESENTATIONS**

(a) Annual Wreaths Across America Proclamation – Saturday, December 19, 2026.

FUNDS BUDGETED: None

ATTACHMENTS: Proclamation to be Read

RECOMMENDATION: Read and Present the Proclamation

ACTION: None

John Gella Memorial Unit 219, Inc.
American Legion Auxiliary
194 West Fountain Street
P O Box 904
Fruitland Park, FL 34731-0904
(352) 787-2338

October 8, 2026

Mayor Chris Cheshire
506 W. Berckman Street
Fruitland Park, FL 34731

RE: Wreaths Across America, December 19, 2026

Dear Mayor Cheshire:

On behalf of John Gella Memorial Unit 219 of the American Legion Auxiliary and the whole "219 Family," I am letting you know that wreaths will be laid on the veterans' graves at Shiloh Cemetery as part of our 14h Annual Wreaths Across America on Saturday, December 19, 2026.

Also, it would be great to have the day proclaimed as Wreaths Across America Day in Fruitland Park as has been done in past years. If a Proclamation is done, members of the "219 Family" will be honored to come to the meeting and receive it on Thursday, November 12th.

The City of Fruitland Park and its community members have been great in supporting this event each year. Once the full schedule is set, we will get word out and hope that you and many citizens of Fruitland Park will come to participate in this great event.

As has been done the last couple of years, the formal ceremony itself will be held in the main hall of American Legion Post 219 (following the laying of wreaths in the cemetery), so bleachers are not necessary in the cemetery.

I look forward to hearing from you and/or City Clerk Gwen Johns. If you need more information, please contact me.

For God and Country,

Diane Rousseau

Diane Rousseau
Wreaths Across America Co-Chairman
Cell #352-430-4714

City of Fruitland Park

PROCLAMATION

WHEREAS, in 1992, the first 5,000 wreaths were donated by Morrill Worcester and Worcester Wreath Company; and

WHEREAS, Wreaths Across America™ (WAA) is a national nonprofit organization founded in 2007 to continue and expand the annual wreath-laying ceremony at Arlington National Cemetery with the mission to *Remember the fallen. Honor those who serve. Teach the next generation the value of freedom* and recognizing the impact it has made in communities to continue remembering the cost of our freedom; and

WHEREAS, on March 9, 1967, the Town of Fruitland Park Council initially instituted a Memorial Day Program at Shiloh Cemetery honoring veterans and loved ones buried at Shiloh Cemetery, and wishes to continue honoring veterans buried at Shiloh Cemetery; and

WHEREAS, in 2025, more than three million remembrance wreaths were placed across the country at 5,598 participating locations, and

WHEREAS, 2026 marks the 14th annual ceremony at Shiloh Cemetery and the 35th year for Wreaths Across America events being held across our great country; and

WHEREAS, these events are made possible by the generous commitment in all fifty states of volunteers and those who donate for remembrance wreaths to be placed on veterans' graves for this nationwide observance; and

WHEREAS, the American Legion "Family" of John Gella Memorial Post 219, Inc., will be continuing the tradition and recognizing its 14th annual Wreaths Across America Ceremony remembrance wreath laying at Shiloh Cemetery in the City of Fruitland Park on Saturday, December 19, 2026. The laying of remembrance wreaths on the veterans' gravesites will be held at 10:00 a.m. The official ceremony will be held at 11:00 a.m. at American Legion Post 219. This year's theme is "Remember Me"; and

WHEREAS, all veterans' gravesites in Shiloh Cemetery will be adorned with a red-bowed remembrance wreath in a solemn tribute to the courage and sacrifice of those who have guarded and preserved our nation's freedom throughout history.

NOW, **THEREFORE BE IT RESOLVED THAT** I, Chris Cheshire, Mayor of the City of Fruitland Park, Florida, on behalf of the City of Fruitland Park Commission and citizens, do hereby declare Saturday, December 19, 2026, as the official ***Wreaths Across America Day*** in Fruitland Park in memory of our fallen heroes buried at Shiloh Cemetery, and commend the American Legion Family of 219 for sharing this patriotic tribute to America's veterans.

Dated this 12th day of November 2026.

_____
Chris Cheshire, Mayor

Attest:

_____
Gwen Johns, MMC, City Clerk

CITY OF FRUITLAND PARK

AGENDA ITEM SUMMARY SHEET

Item Number: **7a**

ITEM TITLE: **CONSENT AGENDA**

MEETING DATE: November 12, 2026

DATE SUBMITTED: November 5, 2026

SUBMITTED BY: Gwen Johns, City Clerk

BRIEF NARRATIVE: **Consent Agenda Items for Approval**

(a) Approval of City Commission Meeting Minutes dated October 22, 2026

FUNDS REQUIRED: N/A

ATTACHMENTS: City Commission Meeting Minutes dated October 22, 2026

RECOMMENDATION: Approval of the Consent Agenda

ACTION: Approval of the Consent Agenda

FRUITLAND PARK CITY COMMISSION
REGULAR MEETING MINUTES
October 22, 2026

A regular meeting of the Fruitland Park City Commission was held at 506 W. Berckman Street, on Thursday, October 22, 2026, at 6:00 p.m.

Members Present: Mayor Chris Cheshire, Vice Mayor Patrick DeGrave, Commissioner Michael Raysin, Commissioner Martina Williams and Commissioner Al Goldberg

Also Present: City Manager Karen Manila, City Attorney Anita Geraci-Carver, Police Chief Henry Rains, Police Lieutenant Courtney Corman, Police Sargeant Anthony Buhler; Finance Director Kim Gehrke; Community Development Administrative Manager Sharon Williams, Community Services Director Barbara Fields, Interim Community Development Director Michael Rankin, and City Clerk Gwen Johns

Attendance: 38

1. CALL TO ORDER, INVOCATION, AND PLEDGE OF ALLEGIANCE

After Mayor Cheshire called the meeting to order, an Invocation was given by Pastor Allen Tillman, New Salem MB Church.

Police Chief Henry Rains led the Pledge of Allegiance to the flag.

2. ROLL CALL

After the Invocation and Pledge of Allegiance, Mayor Cheshire called the meeting to order and announced decorum for the meeting. He then requested that Ms. Johns call roll where a quorum was declared present.

Chief Rains presented an award given to the Police Department for the new Public Safety Building. The City of Fruitland Park won first place.

3. CONSENT AGENDA

(a) Approval of Minutes.

October 8, 2026, Regular City Commission Meeting

(b) Resolution 2026-055, Wright-Pierce Agreement for Conflict Engineering Services

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING CONTINUING SERVICES AGREEMENT BETWEEN THE CITY OF FRUITLAND PARK AND WRIGHT-PIERCE, INC. FOR ENGINEERING AND SURVEYING SERVICES; AUTHORIZING THE

MAYOR TO EXECUTE THE AGREEMENT; PROVIDING FOR AN EFFECTIVE DATE.

(c) Resolution 2026-056, Purchase of four Vehicles for the Police Department, utilizing Bid Pricing Pursuant to a Contract held by the Florida Sheriff's Association, Hillsborough County Sheriff's Office and the Bradford County Sheriff's Office.

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING THE PURCHASE OF FOUR VEHICLES FOR THE POLICE DEPARTMENT UTILIZING BID PRICING PURSUANT TO A CONTRACT HELD BY THE FLORIDA SHERIFF'S ASSOCIATION, INCLUDING THE PURCHASE OF FOUR FORD POLICE INTERCEPTORS FROM BOZARD GOVERNMENT FLEET; APPROVING THE FOUR VEHICLES TO BE OUTFITTED WITH DANA SAFETY POLICE PACKAGES PURSUANT TO A CONTRACT HELD BY BRADFORD COUNTY SHERIFF'S OFFICE; AUTHORIZING THE CITY MANAGER TO EXPEND THE FUNDS; AND PROVIDING FOR AN EFFECTIVE DATE.

A motion was made by Vice Mayor DeGrave and seconded by Commissioner Williams to approve the Consent Agenda, as presented.

Mayor Cheshire called for a vote on the motion and declared it carried unanimously, 5-0.

4. REGULAR AGENDA

5. PUBLIC HEARING

END OF PUBLIC HEARING

6. (a) City Manager

Ms. Manila introduced Leah Aidif and Lisa King from Halff to present the funding strategy for the Wastewater Treatment Plant. Following the presentation, there were no questions or comments.

(b) City Attorney – Nothing to report.

7. UNFINISHED BUSINESS

There was no unfinished business.

8. PUBLIC COMMENTS

Carl Yauk, 1123 Ritter Road, commented on the presentation regarding funding for the wastewater treatment plant and inquired about the Wright-Pierce Agreement. Mike Rankin explained Wright-Pierce's role as the City's conflict engineer.

Mitchell Langley, 101 S. Valley Road, commented on the wastewater treatment plant funding and asked if the city had conducted appropriate research with respect to HALFF Engineering. He also wanted to know if there would be a guarantee on the functionality of the plant.

Mr. Langley asked if the 2024/25 fiscal audit had been received. He asked if the document would be date and time stamped when it is delivered to the city. He also thanked Commissioner Goldberg for his service.

Ken Hutchinson, 107 E. LaVista Street, thanked the public works department for addressing a water main leak at his house recently. He said they were efficient and professional.

Shayna Stanfield Grunewald, 929 Hawk Landing, made several positive comments about the city. Fruitland Park is a nice community and the people who work to make it nice should be thanked and shown appreciation.

Sarah McCallum, 2125 Miller Blvd and 101 S Dixie Ave, asked about the WITHIA funding. She also spoke about the skate park.

Mayor Cheshire asked Mr. Rankin to reconfirm that Master Development Agreements are inclusive of language regarding wastewater capacity. Mr. Rankin confirmed.

9. COMMISSIONERS' COMMENTS

(a) **Vice Mayor DeGrave** – Nothing to report.

(b) **Commissioner Raysin** – Nothing to report.

(c) **Albert Goldberg** – Mr. Goldberg stated his appreciation for having an opportunity to serve on the City Commission for the last several months. He wished the City Commission well in the future.

(d) **Martina Williams –** Nothing to report.

11. MAYOR'S COMMENTS

Mayor Cheshire suggested holding a City Commission workshop following the election to discuss the City's future direction, noting that the outcome of Amendment 3 would be a significant factor in future planning and decisions.

Mayor Cheshire announced upcoming dates to remember.

Mondays, Wednesdays & Fridays	**Indoor Aerobics Classes at the Gardenia Center 9:15 a.m.**
Saturday, October 24th	**Blues, Brews & Bites at the Gardenia Center 6:30 – 9:30 p.m.**

Saturday, October 31st **Halloween at Shiloh**

Thursday, November 12th **City Commission Meeting**

12. ADJOURNMENT

The meeting adjourned at 6:30 p.m.

Gwen Johns, MMC, City Clerk

Chris Cheshire, Mayor

CITY OF FRUITLAND PARK

AGENDA ITEM SUMMARY SHEET

Item Number: **8a**

ITEM TITLE: **Resolution 2026-057 - Acceptance of FY2024-25 Independent Auditors' Report and Financial Statements**

MEETING DATE: November 12, 2026

DATE SUBMITTED: November 6, 2026

SUBMITTED BY: City Manager/City Attorney/Finance Director

BRIEF NARRATIVE: **Pursuant to Section 218.39, Florida Statutes,** the City is required to obtain an annual financial audit. Mauldin & Jenkins, LLC CPAs conducted the independent audit of the City of Fruitland Park for the fiscal year ended September 30, 2025, covering governmental activities, business-type activities, each major fund, and the aggregate remaining fund information. The auditors will present the audit report and accompanying financial statements to the City Commission and discuss relevant audit findings and recommendations, if any. Proposed Resolution 2026-057 provides for the City Commission to formally accept the Independent Auditors' Report and accompanying financial statements for FY2025. Acceptance does not constitute an independent certification by the Commission of the audit findings.

FUNDS BUDGETED: No additional funds requested for this action.

ATTACHMENTS: Proposed Resolution 2026-057; FY2024-25 Independent Auditors' Report and accompanying financial statements (to be included in final packet).

RECOMMENDATION: **Approve Resolution 2026-057 accepting the FY2024-25 Independent Auditors' Report and accompanying financial statements.**

ACTION TO BE TAKEN: **Approve Resolution 2026-057 accepting the Independent Auditors' Report for the fiscal year ended September 30, 2025.**

RESOLUTION 2026-057

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, ACCEPTING THE INDEPENDENT AUDITORS' REPORT FOR FISCAL YEAR ENDING SEPTEMBER 30, 2025, WITH ACCOMPANYING FINANCIAL STATEMENTS; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, s. 218.39, Florida Statutes, requires the City to have an annual financial audit; and

WHEREAS, Mauldin & Jenkins, LLC CPAs audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Fruitland Park, Florida, as of and for the year ended September 30, 2025, and related notes to the financial statements, if any; and

WHEREAS, the City Commission of the City of Fruitland Park desires to accept said audit for fiscal year ending September 30, 2025.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, LAKE COUNTY, FLORIDA, AS FOLLOWS:

Section 1. The Independent Auditors' Report for Fiscal Year Ending September 30, 2025 prepared by Mauldin & Jenkins, LLC CPAs, a copy of which is attached hereto, is accepted.

Section 2. This resolution shall take effect immediately upon its final adoption by the City Commission of the City of Fruitland Park, Florida.

PASSED AND RESOLVED this 12th day of November, 2026, by the City Commission of the City of Fruitland Park, Florida.

_____
City of Fruitland Park
Chris Cheshire, Mayor

Attest:

_____
Gwen Johns, City Clerk

Mayor Cheshire	____ (Yes),	____(No),	____(Abstained),	____(Absent)
Vice Mayor DeGrave	____ (Yes),	____(No),	____(Abstained),	____(Absent)
Commissioner Williams	____ (Yes),	____(No),	____(Abstained),	____(Absent)
Commissioner Raysin	____ (Yes),	____(No),	____(Abstained),	____(Absent)
Commissioner Langley	_____(Yes),	____(No),	____(Abstained),	____ (Absent)

Approved as to form and legality:

_____
Anita Geraci-Carver, City Attorney

GOING FURTHER

CITY OF FRUITLAND PARK, FLORIDA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025

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CITY OF FRUITLAND PARK, FLORIDA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025

PREPARED BY:
FINANCE DEPARTMENT

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INTRODUCTORY SECTION

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City of Fruitland Park

506 W. Berckman St.
Fruitland Park FL 34731
Tel. (352) 360-6727
Fax. (352) 360-6686

CITY OF FRUITLAND PARK, FLORIDA

LETTER OF TRANSMITTAL

November 5, 2026

To the Honorable Mayor, Members of the City Commission, and Citizens of the City of Fruitland Park, Florida:

We respectfully submit the Annual Comprehensive Financial Report (ACFR) of the City of Fruitland Park, Florida, for the fiscal year ended September 30, 2025 combined with a Single Audit. This report is intended to provide residents, elected officials, creditors, governmental agencies, and other interested readers with information about the City's financial condition, results of operations, and stewardship of public resources. The report has been prepared in accordance with accounting principles generally accepted in the United States of America applicable to state and local governments, subject to final audit review and approval.

Management is responsible for the completeness, reliability, and fair presentation of the information in the report, including the financial statements and accompanying disclosures. The City maintains a system of internal controls designed to provide reasonable, rather than absolute, assurance regarding the safeguarding of assets, the accuracy of financial records, and compliance with applicable requirements. The cost of controls is considered in relation to the benefits expected to be derived.

The City's independent certified public accountants, Mauldin & Jenkins, conduct the annual financial statement audit. Their independent auditor's report, once finalized, should be read with the basic financial statements. Management's Discussion and Analysis (MD&A), located immediately following the auditor's report, offers a narrative analysis of the City's financial activities and should be read in conjunction with this introductory letter.

Profile of the City

Fruitland Park is located in northwest Lake County in Central Florida, in proximity to Leesburg, Lady Lake, and The Villages. Incorporated in 1927, the City has experienced residential and commercial development associated with growth throughout the surrounding region. Its location along regional transportation corridors and near expanding residential communities shapes demand for public safety, infrastructure, recreation, and utility services.

The City operates under the Commission-Manager form of government. The elected City Commission establishes policy, adopts ordinances and budgets, and provides legislative oversight. The City Manager is responsible for implementing Commission policy and directing day-to-day municipal operations through City departments. The City's departments deliver services that include general administration, public safety, planning and development, streets and infrastructure, library and recreational programs, and water and wastewater utilities.

Financial Reporting, Budgetary Controls, and Accountability

The City adopts its annual operating and capital budgets through the public budget process. Budgetary controls are administered at the levels established by the adopted budget and applicable City policy. Departmental expenditures,

purchase commitments, transfers, and budget amendments are monitored to support compliance with authorized appropriations. Encumbrance accounting is used as an administrative tool to track outstanding commitments; year-end treatment is determined under the City's applicable budgetary and accounting policies.

The City accounts for governmental activities through the General Fund, Community Redevelopment Fund, and Capital Projects Fund, and reports its water and wastewater operations through the enterprise fund. The ACFR presents government-wide financial statements, governmental fund statements, proprietary fund statements, reconciliations, notes, and required supplementary information. The statistical section provides multiyear information intended to place current results in a broader financial and economic context.

Local Economy and Community Development

Fruitland Park's local economy reflects its position within the growing Lake County region. Residential construction, commercial services, and the continued development of nearby communities influence demand for transportation improvements, utility capacity, police and fire services, and community amenities. The City monitors changes in its property tax base, population, business activity, and service demands as part of annual budgeting and long-range planning.

The FY2024 transmittal letter described the historical development of the Villages of Fruitland Park, the Pine Ridge Dairy area, and the County Road 466A corridor, together with ongoing private residential and commercial development. These remain important background factors in understanding the City's growth. Specific FY2025 building permit totals, business tax receipts, population estimates, unemployment rates, and taxable value trends should be drawn from the finalized FY2025 statistical schedules before publication rather than carried forward from FY2024.

Major Initiatives and Capital Improvements

During FY2025, the City continued to invest in facilities, infrastructure, and capital improvements intended to meet current and future service needs. A significant undertaking was construction of the Public Safety Building. The building was not placed in service by September 30, 2025, and accordingly remained construction in progress at the FY2025 reporting date; it was placed in service on March 6, 2026. This distinction is important in presenting FY2025 capital assets and depreciation.

The City also continued planning and oversight of street, sidewalk, public facility, and utility-related improvements. Capital expenditures are evaluated in light of available restricted revenues, grants, infrastructure surtax resources, debt proceeds, and other legally available funding. The financial statements and accompanying schedules provide the accounting detail for expenditures and outstanding commitments at fiscal year-end.

Community Redevelopment Agency

The City's Community Redevelopment Agency (CRA) supports redevelopment and public improvements within its designated redevelopment area through authorized redevelopment resources, including tax-increment revenues. The CRA is presented in the City's financial reporting consistent with the applicable component-unit and fund presentation. Its activities are subject to separate legal and financial reporting requirements, including disclosures in the CRA audit and management letter.

During FY2025, the CRA continued redevelopment-related planning and capital activities. The City has confirmed that the CRA had no directly employed personnel; accordingly, no direct CRA employee compensation is expected to be reported. Independent contractor disclosures and qualifying construction project amounts require separate verification from CRA contracts, accounts payable records, and project ledgers before the audit disclosures are finalized.

Utility Services and Long-Term Infrastructure Planning

The City operates water and wastewater utility services and evaluates infrastructure needs in the context of customer growth, regulatory requirements, service reliability, and long-term affordability. Future treatment and wastewater capacity needs require careful capital planning, rate evaluation, debt service forecasting, and coordination with regulatory agencies and neighboring service providers. These considerations are important to maintaining sustainable utility operations over time.

Management continues to review financing alternatives, including eligible State Revolving Fund programs, to support utility capital improvements where appropriate. Project costs, debt terms, and future rate effects should be assessed using approved plans and financing documents rather than estimates presented as completed FY2025 transactions.

Long-Term Financial Planning and Fiscal Stewardship

The City's financial planning emphasizes maintenance of essential services, preservation of infrastructure, compliance with restricted-resource requirements, and prudent evaluation of future obligations. The local government infrastructure surtax remains an important potential source of support for eligible capital projects, subject to applicable use restrictions. Capital projects and financing decisions are reviewed alongside operating costs and expected future maintenance needs.

Management also monitors cash and investment balances, interfund transactions, outstanding debt, fund balance classifications, capital assets, and grant-related obligations. During preparation of the FY2025 audit, special attention was given to reconciling fund balance classifications and restricted public safety resources. These classifications affect the presentation of restricted, committed, and unassigned balances without necessarily changing total fund balance. Final amounts should agree across the governmental fund balance sheet, Note 11, MD&A, and supporting schedules.

Funding sources for the Public Safety Building and other major projects are accounted for separately according to their governing terms. In particular, the City distinguishes COVID-related funding, State ARPA funding, and Lake County ARPA funding; the separate Lake County $2.5 million ARPA expenditures occurred in FY2026 rather than FY2025. The City will continue to ensure that grant revenue, unearned amounts, capital expenditures, and restricted fund balances are recognized in the appropriate fiscal period.

Fiscal Year 2026 Developments and Legislative Changes

Following the September 30, 2025 reporting date, the City continued to evaluate significant legislative changes affecting municipal budgeting, financial transparency, and long-term revenue planning. These developments are discussed as subsequent planning considerations and do not represent revenues, expenditures, or changes in fund balance for FY2025.

In June 2026, Florida enacted House Bill 1329, the Local Government Financial Transparency and Accountability Act. The legislation expands the publication of local government budget and financial information, including fund, departmental, capital project, debt, staffing, and reserve information; establishes additional employee compensation reporting; and requires a budget-reduction exercise identifying potential reductions of 10 percent while protecting essential public services. The City is evaluating its reporting processes, financial schedules, and budget development calendar to support compliance with applicable implementation requirements.

Also enacted in June 2026, Senate Bill 4-F revised statutory procedures for determining and approving local property-tax millage rates in relation to the rolled-back rate. These changes increase the importance of revenue forecasting, Truth in Millage (TRIM) compliance, budgetary flexibility, and public communication concerning proposed tax levies.

At the November 3, 2026 general election, voters approved Amendment 3, proposing changes to homestead exemptions, non-homestead assessment limitations, and permissible uses of county and municipal ad valorem tax revenues, with provisions beginning January 1, 2027. Because implementation and actual local revenue effects depend on the applicable tax rolls and subsequent guidance, management will evaluate the effects on the City's multiyear projections rather than assigning an unsupported fiscal impact to FY2025.

Fiscal Year 2026 Operational and Capital Priorities

During FY2026, the City placed its new Public Safety Building into service on March 6, 2026, following construction activity reported as construction in progress at September 30, 2025. Management will address the related capitalization, depreciation commencement, financing, and funding-source reconciliation in the appropriate FY2026 accounting records and disclosures.

The City also continues to plan for future water and wastewater infrastructure capacity, including anticipated treatment needs, utility rate sustainability, capital financing, and State Revolving Fund opportunities. Growth in the service area and changes in regional wastewater arrangements make phased infrastructure planning and debt-service forecasting important components of the City's long-term financial strategy.

For the FY2026-2027 budget cycle, management will continue to review operating costs, staffing, capital priorities, reserves, restricted resources, and funding alternatives in light of legislative requirements and community service needs. Any forecasted savings, revenue changes, or project authorizations will be supported by adopted budgets and appropriate City Commission action.

Organization of the Annual Comprehensive Financial Report

The introductory section includes this letter, a listing of principal officials, and the organizational chart. The financial section includes the independent auditor's report, MD&A, government-wide and fund financial statements, accompanying notes, and required and supplementary schedules. The statistical section provides historical financial and operating information, while applicable compliance reports present the results of additional auditor procedures and required communications.

Acknowledgments

Preparation of the ACFR requires cooperation among the City Commission, City Manager, Finance Department, operating departments, and the independent auditors. We acknowledge the work of the employees and officials who maintain the City's records, administer its services, and assist in the annual audit. We also thank the residents and businesses of Fruitland Park for their interest in transparent and accountable local government.

Respectfully submitted,

Kim Gehrke, Finance Director
City of Fruitland Park, Florida

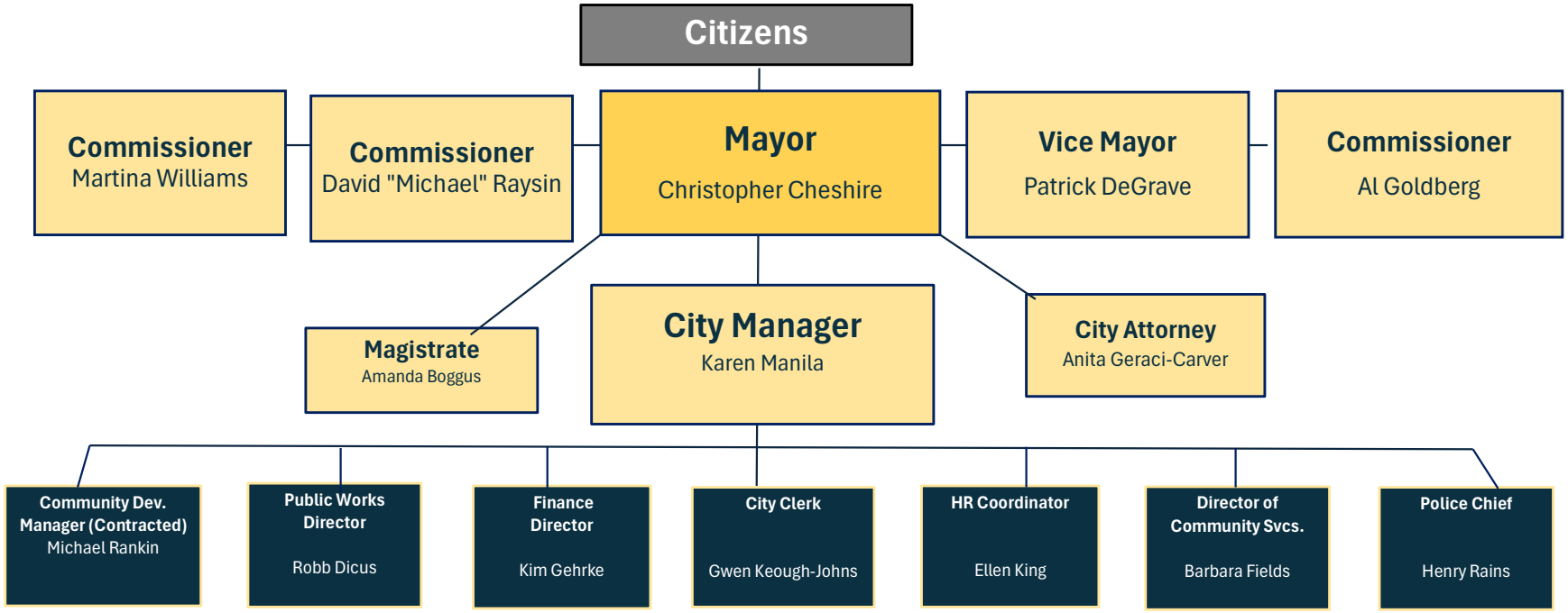
Karen Manila, City Manager
City of Fruitland Park, Florida

City of Fruitland Park, Florida

LIST OF PRINCIPAL OFFICIALS
SEPTEMBER 30, 2025

Mayor	Christopher Cheshire
Vice Mayor-Commissioner	Patrick DeGrave
Commissioner	Al Goldberg
Commissioner	Martina Williams
Commissioner	David "Michael" Raysin
City Manager	Karen Manila
City Finance Director	Kim Gehrke
City Clerk	Gwen Keough-Johns
Police Chief	Henry Rains
Community Development Manager	Michael Rankin
Public Works Director	Robb Dicus
Director of Community Services	Barbara Fields
HR Coordinator	Ellen King
City Attorney	Anita Geraci-Carver

ORGANIZATIONAL CHART
SEPTEMBER 30, 2025



Updated by HR 4.8.26

FINANCIAL SECTION

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MAULDIN & JENKINS
CPAs & ADVISORS

Independent Auditor's Report

Honorable Mayor and City Commissioners
City of Fruitland Park, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities and each major fund of the City of Fruitland Park, Florida (the "City"), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 9, budgetary comparison schedules and related notes, Schedules of the City's Proportionate Share of Net Pension Liability, and Schedules of the City's Contributions, on pages 45 through 51 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying budgetary comparison schedule is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison schedule is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2026, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Bradenton, Florida
November 5, 2026

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Management's Discussion and Analysis

As management of the City of Fruitland Park, Florida we offer readers of the City of Fruitland Park's financial statements this narrative overview and analysis of the financial activities of the City of Fruitland Park for the fiscal year ended September 30, 2025. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the City of Fruitland Park exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by $44,427,558 (net position). Of this amount, $9,762,183 represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position increased by $10,121,556.
- At of the close of the current fiscal year, the City of Fruitland Park's governmental funds reported combined ending fund balances of $19,795,054, an increase of $2,129,853 in comparison with the prior year. Approximately (53%) of this total amount, $10,460,045 is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, unassigned fund balance for the General Fund was $10,460,045, or (89%) of total General Fund expenditures.

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

The financial statements focus on both the City as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden a basis for comparison (year-to-year or government-to-government) and enhance the City's accountability.

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

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City of Fruitland Park's financial position, in a manner similar to a private-sector business. They include a *Statement of Net Position* and a *Statement of Activities*.

The *Statement of Net Position* presents information on all of the City's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *Statement of Activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Fruitland Park that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Fruitland Park include general government, public safety, transportation, sanitation and culture and recreation services. The business-type activities of the City of Fruitland Park include utility services and recreation programs.

The government-wide financial statements include only the City of Fruitland Park itself (known as the primary government) and one blended component unit (The Community Redevelopment Fund).

The government-wide financial statements can be found on pages 10 and 11 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Fruitland Park, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Fruitland Park can be divided into three categories: governmental funds and proprietary funds.

Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the governmentwide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Fruitland Park maintains three individual governmental funds. Information is presented separately in the governmental funds Balance Sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, the Community Redevelopment Fund, and Capital Projects Fund which are considered to be major funds.

The City of Fruitland Park adopts an annual appropriated budget for all of its governmental funds. Budgetary comparison statements have been provided for the General Fund, and the Community Redevelopment Fund to demonstrate compliance with this budget at pages 45 and 46. Budgetary comparison schedule for the Capital Projects fund is at page 52.

The basic governmental fund financial statements can be found on pages 12 through 15 of this report.

Proprietary Fund

City of Fruitland Park maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City of Fruitland Park uses enterprise funds to account for utility management.

The proprietary fund provides the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for Utility management.

The basic proprietary fund financial statements can be found on pages 16 through 19 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found on pages 20 through 44 of this report.

Required Supplementary Information (RSI)

RSI can be found on pages 45 through 51 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Fruitland Park, assets exceeded liabilities by $44,427,558 at the close of the most recent fiscal year. The following table reflects the condensed statement of net position for the current and prior year. For more detail see the Statement of Net Position on page 10.

Statement of Net Position
September 30, 2025 and 2024

	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Current and other assets	$ 24,532,524	$ 23,972,304	$ 3,713,310	$ 3,463,688	$ 28,245,834	$ 27,435,992
Capital assets	18,528,391	11,482,845	10,337,020	10,329,850	28,865,411	21,812,695
Total assets	43,060,915	35,455,149	14,050,330	13,793,538	57,111,245	49,248,687
Total deferred outflows of resources	1,487,418	1,577,091	116,024	96,051	1,603,442	1,673,142
Other liabilities	4,739,066	6,308,699	1,505,996	1,459,586	6,245,062	7,768,285
Long-term liabilities	4,693,323	4,976,531	2,347,747	2,838,657	7,041,070	7,815,188
Total liabilities	9,432,389	11,285,230	3,853,743	4,298,243	13,286,132	15,583,473
Total deferred inflows of resources	928,566	623,444	72,431	37,970	1,000,997	661,414
Net position						
Net investment in capital assets	18,483,535	11,416,416	8,335,444	7,788,703	26,818,979	19,205,119
Restricted	6,889,583	8,850,960	956,813	956,813	7,846,396	9,807,773
Unrestricted	8,814,260	4,856,190	947,923	807,860	9,762,183	5,664,050
Total net position	$ 34,187,378	$ 25,123,566	$ 10,240,180	$ 9,553,376	$ 44,427,558	$ 34,676,942

$26,818,979 (60%) of the City's net position reflects its investment in capital assets (e.g., land, buildings, improvements, infrastructure and equipment) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Although the City of Fruitland Park's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Net position that are subject to external restrictions as to how they may be used total $7,846,396 (18%). The remaining balance of unrestricted net position, $9,762,183 or 22%, may be used to meet the government's ongoing obligations to citizens and creditors.

Statement of Activities

The City's net position increased by $10,121,556 during the current fiscal year. The following table reflects the condensed Statement of Activities for the current year. For more detail see the Statement of Activities on page 11.

Statement of Activities
For the Years Ended September 30, 2025 and 2024

	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Revenues						
Program revenues						
Charges for services	$ 2,665,535	$ 3,167,582	$ 2,168,578	$ 2,186,918	$ 4,834,113	$ 5,354,500
Operating grants and contributions	120,075	116,736	-	-	120,075	116,736
Capital grants and contributions	9,005,544	1,281,973	708,839	1,216,726	9,714,383	2,498,699
General revenues						
Property taxes	5,423,867	4,924,111	-	-	5,423,867	4,924,111
Franchise and public service taxes	2,401,682	2,193,356	-	-	2,401,682	2,193,356
Intergovernmental	1,188,965	1,180,021	-	-	1,188,965	1,180,021
Investment income and miscellaneous	1,470,364	1,398,453	164,017	161,509	1,634,381	1,559,962
Total revenues	22,276,032	14,262,232	3,041,434	3,565,153	25,317,466	17,827,385
Operating expenses						
General government	3,322,209	2,308,069	-	-	3,322,209	2,308,069
Public safety	4,987,766	4,697,444	-	-	4,987,766	4,697,444
Transportation	993,979	714,339	-	-	993,979	714,339
Sanitation	996,043	752,718	-	-	996,043	752,718
Culture and recreation	2,539,542	2,556,926	-	-	2,539,542	2,556,926
Interest	1,741	-	-	-	1,741	-
Utility	-	-	2,354,630	2,037,342	2,354,630	2,037,342
Total operating expenses	12,841,280	11,029,496	2,354,630	2,037,342	15,195,910	13,066,838
Increase in net position before transfers	9,434,752	3,232,736	686,804	1,527,811	10,121,556	4,760,547
Change in net position	9,434,752	3,232,736	686,804	1,527,811	10,121,556	4,760,547
Net position, beginning, restated	24,752,626	21,890,830	9,553,376	8,025,565	34,306,002	29,916,395
Net position, ending	$ 34,187,378	$ 25,123,566	$ 10,240,180	$ 9,553,376	$ 44,427,558	$ 34,676,942

Governmental Activities
Governmental activities increased the City of Fruitland Park's net position by $9,434,752. This was due to increases in property values, and intergovernmental revenues.

Business-Type Activities
Business-type activities increased the City of Fruitland Park's net position by $686,804 primarily due to capital grants and contributions.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the City of Fruitland Park used fund accounting to ensure and demonstrate compliance with finance-related requirements.

Governmental Funds
The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City of Fruitland Park's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City of Fruitland Park's governmental funds reported combined ending fund balances of $19,795,054, an increase of $2,129,853 in comparison with the prior year. However, a portion of the fund balances are restricted or committed, so there is only $10,460,045 available for spending at the City's discretion.

The General Fund is the chief operating fund of the City of Fruitland Park. At the end of the current fiscal year, unassigned fund balance of the General Fund was $10,460,045, while total fund balance was $15,635,174. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 122% while total fund balance is 132% of total General Fund expenditures.

The fund balance of the General Fund increased by $113,072 during the current fiscal year primarily due to increased property tax revenue and higher than expected revenues.

The fund balance of the community redevelopment fund increased by $1,089,345 primarily due to increased property tax revenues.

The capital projects fund balance increased by $927,436. This is due to intergovernmental revenues in excess of capital outlay spending.

Proprietary Fund
The City Fruitland Park's proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the proprietary fund at the year-end amounted to $947,923. The total increase in net position for the fund was $686,804. Other factors concerning the finances of the fund has already been addressed in the discussion of the City of Fruitland Park's business-type activities.

General Fund Budgetary Highlights

During the year, actual revenues were $553,521 less than budgeted revenues and actual expenditures were $769,798 less than budgeted expenditures.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The City of Fruitland Park's investment in capital assets for its governmental and business-type activities as of September 30, 2025, amounts to $28,865,411 (net of accumulated depreciation), for an increase of $7,052,716 from the prior year. This investment in capital assets includes land, buildings, improvements, machinery and equipment and infrastructure. The total increase in the City's investment in capital assets for the current fiscal year was 40% (a 62% increase for governmental activities, and a 7% increase for business-type activities).

	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Land	$ 1,341,142	$ 1,311,203	$ 354,952	$ 354,952	$ 1,696,094	$ 1,666,155
Construction in progress	7,440,400	588,373	1,470,641	1,090,039	8,911,041	1,678,412
Buildings	6,980,054	7,141,010	22,773	29,269	7,002,827	7,170,279
Improvements	1,048,188	1,164,371	8,717,880	9,035,963	9,766,068	10,200,334
Machinery and equipment	389,772	877,244	(229,226)	(180,373)	160,546	696,871
Infrastructure	1,328,835	400,644	-	-	1,328,835	400,644
Total capital assets	$ 18,528,391	$ 11,482,845	$ 10,337,020	$ 10,329,850	$ 28,865,411	$ 21,812,695

Additional information on the City's capital assets can be found in Note 5 of this report.

Debt Administration

At the end of the current fiscal year, the City of Fruitland Park had total long-term liabilities of $7,041,070. This debt includes financed purchases payable, notes payable, compensated absences, and net pension liabilities. Additional information on long-term debt can be found in Note 6 of this report.

Long-Term Liabilities
As of September 30, 2025

	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Financed purchases	$ 44,856	$ 66,429	$ -	$ -	$ 44,856	$ 66,429
Notes payable	-	-	2,001,576	2,541,147	2,001,576	2,541,147
Net pension liability	4,125,247	4,688,860	321,784	285,570	4,447,031	4,974,430
Compensated absences	523,220	592,182	24,387	11,940	547,607	604,122
Total long-term liabilities	$ 4,693,323	$ 5,347,471	$ 2,347,747	$ 2,838,657	$ 7,041,070	$ 8,186,128

ECONOMIC FACTORS

We are not currently aware of any conditions that are expected to have a significant effect on the City's financial position or results of operations.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the City of Fruitland Park's finances for all those with an interest in the government's finances. Questions concerning any of the information should be addressed to the office of the Finance Director, City of Fruitland Park, 506 W. Berkman Street, Fruitland Park, Florida 34731.

BASIC FINANCIAL STATEMENTS

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STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and cash equivalents	$ 22,282,635	$ 851,059	$ 23,133,694
Investments	1,507,923	-	1,507,923
Receivables, net	224,474	309,339	533,813
Due from other governments	510,599	-	510,599
Prepaid items	-	1,296	1,296
Inventory	6,893	177,571	184,464
Restricted asset, cash and cash equivalents	-	2,374,045	2,374,045
Capital assets			
Non-depreciable	8,781,542	1,825,593	10,607,135
Depreciable, net	9,746,849	8,511,427	18,258,276
Total assets	43,060,915	14,050,330	57,111,245
Deferred outflows of resources			
Deferred outflows - pension	1,487,418	116,024	1,603,442
Total deferred outflows of resources	1,487,418	116,024	1,603,442
Liabilities			
Accounts payable and accrued expenses	3,706,142	286,618	3,992,760
Due to other governmental agencies	978,952	-	978,952
Accrued interest	1,596	5,518	7,114
Deposits payable	900	213,860	214,760
Unearned revenue	51,476	1,000,000	1,051,476
Noncurrent liabilities			
Due within one year	66,386	333,298	399,684
Due in more than one year	4,626,937	2,014,449	6,641,386
Total liabilities	9,432,389	3,853,743	13,286,132
Deferred inflows of resources			
Deferred inflows - pension	928,566	72,431	1,000,997
Total deferred inflows of resources	928,566	72,431	1,000,997
Net position			
Net investment in capital assets	18,483,535	8,335,444	26,818,979
Restricted for			
Capital improvements	3,185,313	903,509	4,088,822
Debt service	-	53,304	53,304
Community redevelopment	3,581,951	-	3,581,951
Police	28,815	-	28,815
Recreation	13,934	-	13,934
Building inspections	79,570	-	79,570
Unrestricted	8,814,260	947,923	9,762,183
Total net position	$ 34,187,378	$ 10,240,180	$ 44,427,558

The accompanying notes to financial statements are an integral part of this statement.

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Functions/programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total
Primary government:							
Governmental activities:							
General government	$ 3,322,209	$ 728,867	$ -	$ 1,079,795	$ (1,513,547)	$ -	$ (1,513,547)
Public safety	4,987,766	561,705	-	7,925,749	3,499,688	-	3,499,688
Transportation	993,979	-	32,106	-	(961,873)	-	(961,873)
Sanitation	996,043	1,131,397	-	-	135,354	-	135,354
Culture and recreation	2,539,542	243,566	87,969	-	(2,208,007)	-	(2,208,007)
Interest on long-term debt	1,741	-	-	-	(1,741)	-	(1,741)
Total governmental activities	12,841,280	2,665,535	120,075	9,005,544	(1,050,126)	-	(1,050,126)
Business-type activities:							
Water and sewer	2,354,630	2,168,578	-	708,839	-	522,787	522,787
Total business-type activities	2,354,630	2,168,578	-	708,839	-	522,787	522,787
Total primary government	$ 15,195,910	$ 4,834,113	$ 120,075	$ 9,714,383	(1,050,126)	522,787	(527,339)
General revenues							
Property taxes					5,423,867	-	5,423,867
Franchise taxes					889,875	-	889,875
Public service taxes					1,511,807	-	1,511,807
Unrestricted intergovernmental					1,188,965	-	1,188,965
Unrestricted investment earnings					1,250,434	104,616	1,355,050
Miscellaneous					219,930	59,401	279,331
Total general revenues					10,484,878	164,017	10,648,895
Change in net position					9,434,752	686,804	10,121,556
Net position, beginning of year, as previously reported					25,123,566	9,553,376	34,676,942
Change in accounting principle					(370,940)	-	(370,940)
Net position, beginning of year, restated					24,752,626	9,553,376	34,306,002
Net position, end of year					$ 34,187,378	$ 10,240,180	$ 44,427,558

The accompanying notes to financial statements are an integral part of this statement.

BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	General Fund	Community Redevelopment Agency Fund	Capital Projects Fund	Total Governmental Funds
Assets				
Cash and cash equivalents	$ 15,783,184	$ 2,959,816	$ 3,539,635	$ 22,282,635
Investments	1,307,923	100,000	100,000	1,507,923
Accounts receivable, net	224,474	-	-	224,474
Due from other governments	389,888	-	120,711	510,599
Due from other funds	-	522,135	-	522,135
Inventory	6,893	-	-	6,893
Total assets	$ 17,712,362	$ 3,581,951	$ 3,760,346	$ 25,054,659
Liabilities and fund balances (deficits)				
Liabilities				
Accounts payable	$ 269,104	$ -	$ 2,660,282	$ 2,929,386
Retainage payable	566,997	-	-	566,997
Accrued liabilities	209,759	-	-	209,759
Due to other funds	-	-	522,135	522,135
Due to other governments	978,952	-	-	978,952
Deposits payable	900	-	-	900
Unearned revenue	51,476	-	-	51,476
Total liabilities	2,077,188	-	3,182,417	5,259,605
Fund balances				
Nonspendable	6,893	-	-	6,893
Restricted	2,729,703	3,581,951	577,929	6,889,583
Committed	2,438,533	-	-	2,438,533
Unassigned	10,460,045	-	-	10,460,045
Total fund balances	15,635,174	3,581,951	577,929	19,795,054
Total liabilities and fund balances	$ 17,712,362	$ 3,581,951	$ 3,760,346	$ 25,054,659

The accompanying notes to financial statements are an integral part of this statement.

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION SEPTEMBER 30, 2025

Amounts reported for governmental activities in the Statement of Net Position are different because:	
Total fund balances - governmental funds	$ 19,795,054
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	
Governmental capital assets	24,725,068
Accumulated depreciation	(6,196,677)
Deferred outflows, deferred inflows, the net pension liability related to the City's pension plans are not expected to be liquidated with expendable available financial resources and, therefore are not reported in the funds.	
Deferred outflows - pension	1,487,418
Deferred inflows - pension	(928,566)
Net pension liability	(4,125,247)
Certain liabilities are not due and payable in the current period and are therefore not reported in the funds.	
Compensated absences	(523,220)
Financed purchases payable	(44,856)
Accrued interest	(1,596)
Net position of governmental activities	$ 34,187,378

The accompanying notes to financial statements are an integral part of this statement.

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	General Fund	Community Redevelopment Agency Fund	Capital Projects Fund	Total Governmental Funds
Revenues				
Property taxes	$ 4,166,355	$ 1,257,512	$ -	$ 5,423,867
Franchise taxes	2,401,682	-	-	2,401,682
Fees and fines	37,935	-	-	37,935
Licenses and permits	716,817	-	-	716,817
Intergovernmental	1,321,108	-	8,941,887	10,262,995
Impact fees	51,589	-	-	51,589
Charges for services	1,910,783	-	-	1,910,783
Investment earnings	1,018,498	126,901	105,035	1,250,434
Miscellaneous revenues	219,930	-	-	219,930
Total revenues	11,844,697	1,384,413	9,046,922	22,276,032
Expenditures				
Current				
General government	2,166,656	1,827	-	2,168,483
Public safety	5,246,294	-	-	5,246,294
Transportation	971,193	-	-	971,193
Sanitation/other utility	1,002,230	-	-	1,002,230
Culture and recreation	2,396,069	-	-	2,396,069
Debt service				
Principal retirement	21,573	-	-	21,573
Interest	1,741	-	-	1,741
Capital outlay	-	219,110	8,119,486	8,338,596
Total expenditures	11,805,756	220,937	8,119,486	20,146,179
Excess (deficiency) of revenues over (under) expenditures	38,941	1,163,476	927,436	2,129,853
Other financing sources (uses)				
Transfers in	74,131	-	-	74,131
Transfers out	-	(74,131)	-	(74,131)
Total other financing sources (uses)	74,131	(74,131)	-	-
Change in fund balances	113,072	1,089,345	927,436	2,129,853
Fund balances (deficit), beginning of year	15,522,102	2,492,606	(349,507)	17,665,201
Fund balances, end of year	$ 15,635,174	$ 3,581,951	$ 577,929	$ 19,795,054

The accompanying notes to financial statements are an integral part of this statement.

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Net Change in Fund Balances − Total Governmental Funds		$ 2,129,853
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets are depreciated/amortized over their estimated useful lives.		
Capital outlay	$ 7,766,370	
Less current year depreciation and amortization	(720,824)	7,045,546
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.		
Change in compensated absences	68,962	
Pension expense	168,818	237,780
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.		
Debt repayments:		
Financed purchases		21,573
Change in net position of governmental activities		$ 9,434,752

The accompanying notes to financial statements are an integral part of this statement.

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2025

	Utility Fund
Assets	
Current assets	
Cash and cash equivalents	$ 851,059
Accounts receivable, net	309,339
Prepaids	1,296
Inventory	177,571
Total current assets	1,339,265
Noncurrent assets	
Restricted cash and cash equivalents	2,374,045
Capital assets, non-depreciable	1,825,593
Capital assets, net	8,511,427
Total noncurrent assets	12,711,065
Total assets	14,050,330
Deferred outflows of resources	
Deferred outflows - pension	116,024
Total deferred outflows of resources	116,024
Liabilities	
Current liabilities	
Accounts payable	281,577
Accrued liabilities	5,041
Accrued interest	5,518
Unearned revenue	1,000,000
Customer deposits payable	213,860
Notes payable	333,298
Total current liabilities	1,839,294
Noncurrent liabilities	
Compensated absences	24,387
Notes payable, net of current portion	1,668,278
Net pension liability	321,784
Total noncurrent liabilities	2,014,449
Total liabilities	3,853,743
Deferred inflows of resources	
Deferred inflows - pension	72,431
Total deferred inflows of resources	72,431
Net position	
Net investment in capital assets	8,335,444
Restricted for	
Debt service	53,304
Capital improvements	903,509
Unrestricted	947,923
Total net position	$ 10,240,180

The notes to the financial statements are an integral part of these statements.

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Utility Fund
Operating revenues	
Charges for services	$ 2,168,578
Miscellaneous	59,401
Total operating revenues	2,227,979
Operating expenses	
Personnel costs	935,901
Other operating expenses	984,388
Depreciation	422,152
Total operating expenses	2,342,441
Operating loss	(114,462)
Nonoperating revenues (expenses)	
Investment earnings	104,616
Interest expense	(12,189)
Total nonoperating revenues, net	92,427
Income before impact fees	(22,035)
Impact fees	708,839
Changes in net position	686,804
Total net position, beginning of year	9,553,376
Total net position, end of year	$ 10,240,180

The notes to the financial statements are an integral part of these statements.

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Utility Fund
Cash flows from operating activities	
Cash received from customers	$ 2,249,578
Cash paid to suppliers for goods and services	(703,590)
Cash paid to employees for services and benefits	(877,222)
Net cash provided by operating activities	668,766
Cash flows from capital and related financing activities	
Acquisition and construction of capital assets	(429,322)
Principal paid on notes payable	(539,571)
Capital contributions	708,839
Interest paid	(14,127)
Net cash used in capital and related financing activities	(274,181)
Cash flows from investing activities	
Interest received	104,616
Net cash provided by investing activities	104,616
Net change in cash and cash equivalents	499,201
Cash and cash equivalents, beginning of year	2,725,903
Cash and cash equivalents, end of year	$ 3,225,104
Cash and cash equivalents classified as	
Cash and cash equivalents	$ 851,059
Restricted cash and cash equivalents	2,374,045
Total cash and cash equivalents	$ 3,225,104

The notes to the financial statements are an integral part of these statements.

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Utility Fund
Reconciliation of operating income to net cash provided by operating activities	
Operating loss	$ (114,462)
Adjustment to reconcile operating loss to net cash provided by operating activities:	
Depreciation and amortization	422,152
Change in operating assets and liabilities:	
(Increase) decrease in assets:	
Accounts receivable	19,744
Due from other funds	152,978
Deferred outflows - pension	(19,973)
Inventory	76,857
Increase (decrease) in liabilities:	
Accounts payable	50,963
Accrued liabilities	(4,470)
Compensated absences payable	12,447
Net pension liability	36,214
Deferred inflows - pension	34,461
Customer deposits	1,855
Net cash provided by operating activities	$ 668,766

The notes to the financial statements are an integral part of these statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The City of Fruitland Park, Florida (the “City") is a political subdivision of the state of Florida located in Lake County. The City of Fruitland Park was created by charter in 1927. The City operates under a Commission-Manager form of government and provides the following services as authorized by its charter: public safety (police, fire and building inspections), roads and streets, culture (library) and recreation, planning and zoning, and water, sewer and garbage utility service. Except for a few customers, utility services are provided only within the incorporated boundaries of the City.

The financial statements of the City have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government’s accounting policies are described below.

In evaluating how to define the government, for financial reporting purposes, the City has considered all potential component units. The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization’s governing body, and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

A primary government has the ability to impose its will on an organization if it can significantly influence the programs, projects or activities of, or the level of services performed or provided by, the organization. A financial benefit or burden relationship exists if the primary government: (a) is entitled to the organizations’ resources; (b) is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide financial support to, the organization; or (c) is obligated in some manner for the debt of the organization. In applying the above criteria, the City has one blended component unit as follows:

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The City of Fruitland Park Community Redevelopment Fund

The City of Fruitland Park created the Community Redevelopment Agency (the CRA) in March of 1995. This is a dependent taxing district established in accordance with Chapter 163, Part III, Florida Statutes. Notification to affected taxing agency was done in compliance with Chapter 163.346, Part III, Florida Statutes. The incremental annual increase in tax over the base years will be used to fund projects designed to enhance and improve the described area. The City Commission, being the duly elected governmental body for the designated area, passed Resolution 95-012, which established the City of Fruitland Park as the Redevelopment Agency for the purpose of carrying out the community redevelopment programs and plans within the area and adopted a community development redevelopment plan. Through Ordinance 95-001 the City established the Community Redevelopment Trust Fund to account for all transactions generated by this special revenue fund. In September 2006, the City adopted Resolution 2006-022 to expand the CRA boundaries and modified the redevelopment plan.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

General Fund – the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Community Redevelopment Agency Fund – established as a dependent taxing district. The incremental annual increase in tax over the base years will be used to fund projects designed to enhance and improve the described area.

Capital Projects Fund – a capital projects fund used to account for the acquisition or construction of major capital facilities. The fund also accounts for discretionary sales surtax revenues that are legally restricted for expenditure on infrastructure and related debt.

The City reports the following major enterprise fund:

Utility Fund – used to account for the operations of the City's water and sewer utility operations, which are financed in a manner similar to private business enterprises, where the costs, including depreciation, of providing services to the general public on an ongoing basis are financed primarily through user charges.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are other charges between the City's water function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include: (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's water, sewer, and garbage funds are charges to customers for sales and services. The City also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

Deposits and Investments

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments of the City are reported at fair value and are categorized within the fair value hierarchy established in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. The City's investments consist of investments authorized per their investment policy, adopted in accordance with Section 218.415, Florida Statutes.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

Advances between funds, as reported in the fund financial statements, are offset by a non-spendable fund balance in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All receivables are shown net of an allowance for uncollectable. The County bills and collects property taxes and remits them to the City. City property tax revenues are recognized when levied to the extent that they result in current receivables.

All property is reassessed according to its fair value on the lien date, or January 1 of each year. Taxes are levied on October 1 of each year. Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January, and 1% in the month of February. The taxes paid in March are without discount. All unpaid taxes become delinquent on April 1 following the year in which they are assessed. On or around May 31 following the tax year, certificates are sold for all delinquent taxes on real property.

Inventory and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

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

Restricted Assets

The use of certain assets of the Utility fund may be restricted by specific provisions of bond resolutions, city ordinances and/or agreements with various parties. Assets so designated are identified as restricted assets on the balance sheet.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City's capitalization policy as assets with an initial, individual cost of $1,000 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

Property, plant, and equipment of the City are depreciated using the straight-line method over the following estimated useful lives:

	Years
Buildings	30 - 40
Improvements	10 - 20
Infrastructure	20 - 50
Equipment	5 - 10
Intangible assets	10

Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation benefits. Since the City's policy is to pay all vacation benefits when employees separate from service, these amounts are accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has one item that qualifies for reporting in this category, which is the deferred outflows of pension earnings.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has one item that qualifies for reporting in this category, which are the deferred inflows of pension earnings.

Net Position Flow Assumptions

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance Flow Assumptions

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balances). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the city's highest level of decision-making authority. The Commission is the highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The commission has maintained authority to assign fund balance. The Commission may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent assets and liabilities as of the financial statement date and the reported amounts of revenues and expenses or expenditures during the reporting period. Actual results could differ from those estimates.

New Accounting Standards

In fiscal year 2025, the City implemented GASB Statement No. 101, *Compensated Absences,* and GASB Statement No. 102, *Certain Risk Disclosures*. See Notes 6 and 13 for further disclosures related to the implementation of GASB Statement No. 101. Implementation of GASB Statement No. 102 did not impact the City's Financial Statements.

NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to the end of the fiscal year, the City Manager submits to the City Commission a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public workshops are held where the Commission, City Manager and department heads refine budget detail items. Public hearings are held to obtain taxpayer comments. The budget is then enacted through passage of a resolution no later than September 30.
3. Appropriations are authorized by resolution at the department level. These are the legal levels of budgetary control. Administrative control is maintained through the establishment of more detailed line-item budgets.
4. The City Manager is authorized to transfer budgeted amounts between line items within any department; however, any revisions that alter the total expenditures of a department must be approved by a majority vote of the City Commission.
5. Formal budgetary integration is employed as a management control device during the year for governmental funds. Total budgeted appropriations within a governmental fund type may not be exceeded legally.
6. Encumbrance accounting is currently employed by the City. Encumbrances outstanding at year end do not constitute expenditures or liabilities and are not reported as committed or assigned fund balances. All appropriations and encumbrances lapse at year-end.

NOTE 3. DEPOSITS AND INVESTMENTS

Deposits

All bank deposits were covered by Federal Depository Insurance or by collateral held in banks that are members of the State of Florida's Collateral Pool as specified under Florida law. Florida Statutes provide for collateral pooling by banks and savings and loans. This limits local government deposits to "authorized depositories".

NOTE 3. DEPOSITS AND INVESTMENTS (CONTINUED)

Investments

The City's investment policies are governed by State Statutes and City ordinances. City ordinance allows investments in any financial institution that is a qualified public depository of the State of Florida as identified by the State Treasurer, in accordance with Chapter 280 of the Florida Statutes. Authorized investments are:

1. U.S. Government obligations, U.S. Government agency obligations, and U.S. Government instrumentality obligations;
2. Canadian Government obligation (payable in local currency);
3. Certificates of deposit;
4. Savings and loan association deposits;
5. Prime bankers acceptances;
6. Prime commercial paper;
7. Investment-grade obligations of state, provincial and local governments and public authorities;
8. Money market mutual funds regulated by the Securities and Exchange Commission and whose portfolios consist only of domestic securities;
9. Statewide investment pools;
10. Mutual funds;
11. The Local Government Surplus Funds Trust Fund, or any intergovernmental investment pool authorized pursuant to the Florida interlocal Cooperation Act, as provided in F.S. § 163.01;
12. Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
13. Savings accounts in state-certified qualified public depositories, as defined in F.S. § 280.02;
14. Certificates of deposit in state-certified qualified public depositories, as defined in F.S. § 280.02;
15. Direct obligations of the U.S. Treasury;
16. Federal agencies and instrumentalities.

Interest Rate Risk

Interest rate risk exists when there is a possibility that changes in interest rates could adversely affect an investment's fair value. The City's investment policy does not specifically address interest rate risk.

Credit Risk

The City's investment policy limits its investments to the State Board of Administration investment pool, certificates of deposit, highly rated money market funds, government obligation, and mutual funds. The City's mutual bond fund investments are not rated.

NOTE 3. DEPOSITS AND INVESTMENTS (CONTINUED)

Custodial Credit Risk

Custodial risk is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At September 30, 2025, none of the trust investments listed are exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

The State Board of Administration (SBA) Local Government Investment Pool (LGIP), operated by the Florida State Board of Administration, is a "2a-7 like" pool in accordance with GASB 31; therefore, it is not presented at fair value but at its actual pooled share price which approximates fair value. The LGIP is not a registrant with the SEC; however, the State of Florida does provide regulatory oversight.

Investments held by the City at September 30, 2025 are detailed below:

Cash and Investment Type	Fair Value	Credit Rating	Weighted Average Maturity
Demand deposits	$ 1,659,974	N/A	N/A
Florida Prime	23,847,765	AAAm	47 days
Asset-backed securities	7,966	N/A	9.4 years
Mutual funds	1,067,099	N/A	N/A
Money market	32,858	N/A	N/A
Certificates of deposit	400,000	N/A	260 days
	$ 27,015,662		

Fair Value

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The City uses a market approach in measuring fair value that uses prices and other relevant information generated by market transaction involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets and liabilities are classified into three levels. Level 1, the most reliable, uses quoted prices for identical assets or liabilities in active markets. Level 2 uses other significant observable inputs, including quoted prices for identical or similar assets or liabilities in inactive markets. Level 3, the least reliable, uses significant unobservable inputs based on the best available information, including the City's own data.

NOTE 3. DEPOSITS AND INVESTMENTS (CONTINUED)

Fair Value (Continued)

The City has the following recurring fair value measurements as of September 30, 2025:

Investments Valued by Fair Value Level	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
Asset backet securities	$ 7,966	$ -	$ 7,966
Mutual funds	1,067,099	-	1,067,099
	$ 1,075,065	$ -	$ 1,075,065

NOTE 4. RECEIVABLES

Receivables as of year-end for the City's individual funds, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Capital Projects Fund	Utility Fund	Total
Receivables				
Accounts	$ 224,474	$ -	$ 317,094	$ 541,568
Due from other governments	389,888	120,711	-	510,599
Less allowance for uncollectible receivables	-	-	(7,755)	(7,755)
	$ 614,362	$ 120,711	$ 309,339	$ 1,044,412

NOTE 5. CAPITAL ASSETS

	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
Primary government					
Governmental activities					
Capital assets not being depreciated					
Land	$ 1,311,203	$ 29,939	$ -	$ -	$ 1,341,142
Construction in progress	588,373	6,852,027	-	-	7,440,400
Total assets not being depreciated	1,899,576	6,881,966	-	-	8,781,542
Capital assets being depreciated					
Buildings	8,968,831	39,146	-	-	9,007,977
Improvements	2,185,797	43,454	-	-	2,229,251
Machinery and equipment	3,134,910	787,789	-	-	3,922,699
Infrastructure	769,584	14,015	-	-	783,599
Total assets being depreciated	15,059,122	884,404	-	-	15,943,526
Less accumulated depreciation					
Buildings	(1,827,821)	(200,102)	-	-	(2,027,923)
Improvements	(1,021,426)	(159,637)	-	-	(1,181,063)
Machinery and equipment	(2,257,666)	(336,198)	-	-	(2,593,864)
Infrastructure	(368,940)	(24,887)	-	-	(393,827)
Total accumulated depreciation	(5,475,853)	(720,824)	-	-	(6,196,677)
Total assets depreciated, net	9,583,269	163,580	-	-	9,746,849
Governmental activities, net	$ 11,482,845	$ 7,045,546	$ -	$ -	$ 18,528,391

	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
Business-type activities					
Capital assets not being depreciated					
Land	$ 354,952	$ -	$ -	$ -	$ 354,952
Construction in progress	1,090,039	380,602	-	-	1,470,641
Total assets not being depreciated	1,444,991	380,602	-	-	1,825,593
Capital assets being depreciated					
Buildings	240,808	-	-	-	240,808
Improvements	12,919,130	-	-	-	12,919,130
Machinery and equipment	633,277	48,720	-	-	681,997
Intangible assets	346,296	-	-	-	346,296
Total assets being depreciated	14,139,511	48,720	-	-	14,188,231
Less accumulated depreciation					
Buildings	(211,539)	(6,496)	-	-	(218,035)
Improvements	(3,883,167)	(318,083)	-	-	(4,201,250)
Machinery and equipment	(813,650)	(97,573)	-	-	(911,223)
Intangible assets	(346,296)	-	-	-	(346,296)
Total accumulated depreciation	(5,254,652)	(422,152)	-	-	(5,676,804)
Total assets depreciated, net	8,884,859	(373,432)	-	-	8,511,427
Business-type activities, net	$ 10,329,850	$ 7,170	$ -	$ -	$ 10,337,020

NOTE 5. CAPITAL ASSETS (CONTINUED)

Depreciation/amortization expense was charged to functions/programs of the primary government as follows:

Governmental activities		
General government	$	143,228
Public safety		173,928
Transportation		78,349
Culture and recreation		325,319
	$	720,824
Business-type activities		
Utility	$	422,152
	$	422,152

NOTE 6. LONG-TERM OBLIGATIONS

State Revolving Fund Loans

On September 17, 2001, the City entered into a loan agreement with the State of Florida Department of Environmental Protection under the Clean Water State Revolving Fund (SRF) loan program. The purpose of the loan was to provide funding for preconstruction planning and engineering activities for a sewer utility system for the City's highway commercial corridor. Maximum borrowing under this agreement was $237,108. All preconstruction activities have been completed, and all loan disbursements have been received.

Interest accrues on the outstanding balance at a rate of 3.16% per year. Semi-annual loan payments of $8,165 are due each February 15 and August 15 through February 15, 2026. Total principal and interest remaining to be paid on this series is $8,165. For the year ended September 30, 2025, principal and interest paid on this series was $16,330. The net revenue of the water and sewer utility is pledged as security for repayment and totaled $396,737 in 2025.

On March 29, 2005, the City entered into a second loan agreement with the State under the Clean Water SRF loan program. The purpose of the loan was to provide funding for construction of a sewer utility system, consisting of a 98,000 gallons per day wastewater treatment plant and a low-pressure sewer collection system along the City's highway commercial corridor. Maximum borrowing under this agreement is $2,393,745. All loan disbursements have been received. The total amount borrowed was $1,937,529.

Semi-annual loan payments of $76,589 began on August 15, 2006. Beginning February 15, 2010, the semi-annual loan payments were reduced to $60,669, and continue each February 15 and August 15 thereafter through February 15, 2026. Total principal and interest remaining to be paid on this series is $60,670. For the year ended September 30, 2025, principal and interest paid on this series was $121,338. The net revenue of the water and sewer utility is pledged as security for repayment and totaled $396,737 in 2025.

NOTE 6. LONG-TERM OBLIGATIONS (CONTINUED)

State Revolving Fund Loans (Continued)

On November 18, 2020, the City entered into a third loan agreement with the State under the Clean Water SRF loan program. The purpose of the loan was to provide funding for construction of a wastewater treatment and stormwater management treatment facility. Maximum borrowing under this agreement is $85,000, with the City receiving $59,500 in principal forgiveness. At September 30, 2025, $85,000 has been disbursed, and $59,500 of principal has been forgiven.

Semi-annual loan payments will be $680 until the final disbursements of the loan proceeds have been made, then the semiannual loan payment will be adjusted based on actual costs. Semi-annual loan payments will be made each August 15 and February 15, until all amounts have been paid. Total principal and interest remaining to be paid on this series is $21,080. For the year ended September 30, 2025, principal and interest paid on this series was $1,360. The net revenue of water and sewer utility is pledged as a security for repayment and totaled $396,737 in 2025.

In September 2022, the City entered into a loan agreement with the State under the Clean Water SRF loan program. The purpose of the loan was to provide funding for construction of a force main in an unsewered area of the City. Maximum borrowing under this agreement is $2,767,953. As of September 30, 2025 the total amount borrowed was $1,543,205.

Semi-annual loan payments will be $39,806 with the first payment due on August 15th, 2024, and continue each February 15 and August 15 of each year until all amounts due have been fully paid. Total principal and interest remaining to be paid on this series is $1,472,816. For the year ended September 30, 2025, principal and interest paid on this series was $70,388. The net revenue of the water and sewer utility is pledged as security for repayment and totaled $396,737 in 2025.

In the event of default, the Florida Department of Environmental Protection may cause rates to be established and fees to be collected, require the City to account for all moneys received and used, appoint a receiver to manage the Water and Sewer Systems, intercept delinquent amounts plus a penalty due to the City under State Revenue Sharing, recover all amounts due including costs of collection and attorney fees, and accelerate the repayment schedule or increase the interest rate by a factor of up to 1.667.

NOTE 6. LONG-TERM OBLIGATIONS (CONTINUED)

Florida Department of Transportation Note

On May 2, 2011, the City signed a promissory note with the State of Florida Department of Transportation (FDOT) in the amount of $913,460. In exchange, the City agreed to have FDOT move water and sewer utility lines out of State highway right-of-way in order to allow FDOT to complete a highway widening project. The note carries a 0% interest rate and is payable in 30 equal annual installments beginning October 15, 2014. The amount of the note was an estimate of the utility construction cost, and the note states that in the event that the actual cost of the utility relocation work is different, that a new promissory note will be executed for the actual cost amount. The note is secured by gross revenues of the water and sewer utility. In the event of default, the entire remaining unpaid principal balance shall become immediately due and payable in at the option of FDOT.

At September 30, 2013, the utility work was complete, and the City recorded estimated costs of $619,882. The highway project was completed in June 2014, and FDOT adjusted the note to the actual costs of $425,588.

Total principal and interest remaining to be paid on this series is $269,539. For the fiscal year, total pledged revenue was $2,227,979.

2016 Capital Improvement Revenue Note

In January 2016, the City issued a Capital Improvement Revenue Note Series 2016 in the amount of $2,500,000, at an interest rate of 2.33%, provided for the cost of acquiring and constructing improvements to the City's Wastewater System and related improvements. The note is secured by infrastructure sales surtax received by the City and recorded in the Capital Projects Fund. In the event of default, the Note holder may increase the interest rate by 2.0%, and recover all expenses incurred including attorney fees.

Total principal and interest remaining to be paid on this series is $172,170. For the fiscal year, principal and interest paid on this series was $344,340 and total pledged revenue was $1,067,727.

Annual debt service requirements to maturity for notes payable are as follows:

Fiscal Year	Business-Type Activities		
	Principal	Interest	Total
2026	$ 333,298	$ 14,187	$ 347,485
2027	95,158	2,865	98,023
2028	95,158	-	95,158
2029	95,158	-	95,158
2030	95,158	-	95,158
2031-2035	475,790	-	475,790
2036-2040	475,790	-	475,790
2041-2044	336,066	-	336,066
	$ 2,001,576	$ 17,052	$ 2,018,628

NOTE 6. LONG-TERM OBLIGATIONS (CONTINUED)

Financed Purchases

The City has entered into agreements for financing the acquisition of radio equipment. These agreements qualify as financed purchases for accounting purposes. For the fiscal year, principal and interest paid was $23,314.

Annual debt service requirements to maturity for financed purchases are as follows:

Fiscal Year	Governmental Activities		
	Principal	Interest	Total
2026	$ 22,138	$ 1,176	$ 23,314
2027	22,718	595	23,313
	$ 44,856	$ 1,771	$ 46,627

Changes in Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2025 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental activities					
Financed purchases	$ 66,429	$ -	$ (21,573)	$ 44,856	$ 22,138
Compensated absences	592,182	-	(68,962)	523,220	-
Net pension liability	4,688,860	2,484,143	(3,047,756)	4,125,247	-
Total governmental activities	$ 5,347,471	$ 2,484,143	$ (3,138,291)	$ 4,693,323	$ 22,138
Business-type activities					
Notes payable - direct borrowings					
SRF Loan, preconstruction	$ 23,741	$ -	$ (15,703)	$ 8,038	$ 8,038
SRF Loan, construction	177,515	-	(117,601)	59,914	59,914
SRF Loan, construction - 2021	22,440	-	(1,360)	21,080	1,360
SRF Loan, construction	1,543,205	-	(70,388)	1,472,817	79,612
FDOT note	269,539	-	-	269,539	14,186
Capital improvement note	504,707	-	(334,519)	170,188	170,188
Compensated absences	11,940	12,447	-	24,387	-
Net pension liability	285,570	193,772	(157,558)	321,784	-
Total business-type activities	$ 2,838,657	$ 206,219	$ (697,129)	$ 2,347,747	$ 333,298

The governmental activities liabilities for pension related liabilities are generally liquidated by the General Fund. The change in compensated absences is reported net in accordance with GASB 101, *Compensated Absences.*

NOTE 7. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivable/payable amounts as of September 30, 2025 are summarized below:

Fund	Due From	Due To
Community Redevelopment Agency	$ 522,135	$ -
Capital Projects Fund	-	522,135
	$ 522,135	$ 522,135

Interfund transfers for the year ended September 30, 2025 are summarized below:

Fund	Transfer In	Transfer Out
General Fund	$ 74,131	$ -
Community Redevelopment Agency	-	74,131
	$ 74,131	$ 74,131

NOTE 8. DEFINED BENEFIT RETIREMENT PLANS

Defined Benefit Plans

The City participates in two defined benefit pension plans that are administered by the State of Florida, Department of Management Services, Division of Retirement. The plans provide retirement, disability or death benefits to retirees or their designated beneficiaries. Chapter 121, Florida Statutes, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida Legislature. The State of Florida issues a publicly available financial report that includes financial statements and required supplementary information for the plans. That report is available from the Florida Department of Management Services' website (www.dms.myflorida.com).

The Florida Retirement System (FRS) Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan with a Deferred Retirement Option Program (DROP) available for eligible employees. The FRS was established and is administered in accordance with Chapter 121, Florida Statutes. Retirees receive a lifetime pension benefit with joint and survivor payment options. FRS membership is compulsory for employees filling regularly established positions in a state agency, county agency, state university, state college, or district school board, unless restricted from FRS membership under Sections 121.053 or 121.122, Florida Statutes, or allowed to participate in a defined contribution plan in lieu of FRS membership. Participation by cities, municipalities, special districts, charter schools and metropolitan planning organizations is optional.

The Retiree Health Insurance Subsidy (HIS) Program is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with Section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. To be eligible to receive a HIS benefit, a retiree under a state-administered retirement system must provide proof of eligible health insurance coverage, which can include Medicare.

NOTE 8. DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)

Benefits Provided

Benefits under the FRS Pension Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement plan and/or class to which the member belonged when the service credit was earned.

Eligible retirees and beneficiaries receive a monthly HIS payment equal to the number of years of service credited at retirement multiplied by $5. The minimum payment is $30 and the maximum payment is $150 per month, pursuant to Section 112.363, Florida Statutes.

Contributions

The contribution requirements of plan members and the employer are established and may be amended by the Florida Legislature. Employees are required to contribute 3% of their salary to FRS. The employer’s contribution rates for the period October 1, 2024 through June 30, 2025, and July 1, 2025 through September 30, 2025, were as follows: Regular Class 13.57% and 13.63%, Senior Management 34.52% and 34.52%, Special Risk Employee Class 32.67% and 32.79%, Elected Officials 58.68% and 58.68%, and DROP Participants 21.13% and 21.13%. These employer contribution rates include 2.00% HIS Plan subsidy for the periods October 1, 2024 through June 30, 2025, and from July 1, 2025 through September 30, 2025.

The City's contributions for the year ended September 30, 2025 were $679,016 to the FRS Plan and $83,517 to the HIS plan.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At September 30, 2025, the City reported a liability of $3,298,445 for its proportionate share of the FRS Pension Plan’s net pension liability and $1,148,586 for its proportionate share of the HIS Plan’s net pension liability. The net pension liabilities were measured as of June 30, 2025, and the total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation as of July 1, 2025. The City’s proportionate share of the net pension liabilities were based on the City’s 2024-2025 fiscal year contributions relative to the 2023-2024 fiscal year contributions of all participating members. At June 30, 2025, the City's proportionate share of the FRS and HIS plans were 0.01062810% and 0.00896112%, respectively, which was a decrease of 0.000943133% and 0.000776127%, respectively, from its proportionate share measured as of June 30, 2024.

NOTE 8. DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

At September 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS Plan		HIS Plan	
Description	**Deferred Outflows of Resources**	**Deferred Inflows of Resources**	**Deferred Outflows of Resources**	**Deferred Inflows of Resources**
Differences between expected and actual experience	$ 352,309	$ -	$ 6,856	$ 1,822
Change of assumptions	383,035	-	10,166	277,814
Net difference between projected and actual earnings on Pension Plan investments	-	550,709	-	956
Changes in proportion and differences between City Pension Plan contributions and proportionate share of contributions	460,289	124,451	224,079	45,245
City Pension Plan contributions subsequent to the measurement date	147,620	-	19,088	-
Total	$ 1,343,253	$ 675,160	$ 260,189	$ 325,837

Deferred outflows of resources related to employer contributions paid subsequent to the measurement date and prior to the employer's fiscal year end will be recognized as a reduction of the net pension liability in the reporting period ending September 30, 2026. Other pension-related amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Fiscal Year Ending September 30:	**FRS**	**HIS**
2026	$ 1,506,801	$ (18,693)
2027	(267,718)	(22,380)
2028	(400,651)	(18,842)
2029	(317,959)	(15,100)
2030	-	(9,721)
Thereafter	-	-
	$ 520,473	$ (84,736)

Actuarial Assumptions

The total pension liability for each of the defined benefit plans was measured as of June 30, 2025. The total pension liability for the FRS Pension Plan was determined by an actuarial valuation dated July 1, 2025. For the HIS Program, the total pension liability was determined by an actuarial valuation dated July 1, 2025, rolled-forward using standard actuarial procedures. The individual entry age normal actuarial cost method was used for each plan, along with the following significant actuarial assumptions:

	FRS	**HIS**
Inflation rate	2.40%	2.40%
Salary increases	3.50%	3.50%
Investment rate of return	6.70%	N/A
Discount rate	6.70%	5.20%

NOTE 8. DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)

Actuarial Assumptions (Continued)

Mortality assumptions for both plans were based on the PUB-2010 base table with Projection Scale MP-2021.

For both plans, the actuarial assumptions were based on the results of an actuarial experience study for the period July 1, 2018 through June 30, 2023.

The following changes in key actuarial assumptions occurred in 2025:

HIS: The municipal bond index rate and the discount rate used to determine the total pension liability increased from 3.65% to 5.20%.

The long-term expected investment rate of return was not based on historical returns, but instead was based on a forward-looking capital market economic model. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption.

For the FRS Pension Plan, the table below summarizes the consulting actuary's assumptions based on the long-term target asset allocation.

Asset Class	Target Allocation [1]	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.00%	3.20%	3.20%	1.10%
Fixed income	29.00%	5.50%	5.40%	4.00%
Global equity	45.00%	8.50%	6.90%	18.30%
Real estate	12.00%	8.40%	7.10%	16.80%
Private equity	11.00%	12.40%	8.80%	28.40%
Strategic investments	2.00%	6.50%	6.10%	8.70%
Total	100.00%			
Assumed Inflation - Mean			2.40%	1.50%

[1] As outlined in the Pension Plan's investment policy.

Discount Rate

The discount rate used to measure the total pension liability for the FRS Pension Plan was 6.70%. The FRS fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Because the HIS Program is essentially funded on a pay-as-you-go basis, a municipal bond rate of 5.20% was used to determine the total pension liability for the program. The Bond Buyer General Obligation Bond 20-Bond Municipal Bond Index was used as the applicable municipal bond index.

NOTE 8. DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)

Sensitivity Analysis

The following tables demonstrate the sensitivity of the net pension liability to changes in the discount rate. The sensitivity analysis shows the impact to the employer's proportionate share of the net pension liability if the discount rate was 1.00% higher or 1.00% lower than the current discount rate.

	FRS		
	1% Decrease (5.70%)	Current Discount Rate (6.70%)	1% Increase (7.70%)
City's proportionate share of the net pension liability	$ 6,473,148	$ 3,298,445	$ 636,820

	HIS		
	1% Decrease (4.20%)	Current Discount Rate (5.20%)	1% Increase (6.20%)
City's proportionate share of the net pension liability	$ 1,295,216	$ 1,148,586	$ 1,025,611

Pension Plans Fiduciary Net Position

Detailed information about the pension plans' fiduciary net position is available in the state's separately issued financial reports.

Investment Plan

Pursuant to Chapter 121, Florida Statutes, the Florida Legislature created the Florida Retirement Investment Plan ("FRS Investment Plan"), a defined contribution pension plan qualified under Section 401(a) of the Internal Revenue Code. The FRS Investment Plan is an alternative available to members of the Florida Retirement System in lieu of the defined benefit plan. There is a uniform contribution rate covering both the defined benefit and defined contribution plans, depending on membership class. Required employer contributions made to the plan during the year ended September 30, 2025 totaled $246,171.

Aggregate Amounts of All Pension Plans

The aggregate amounts for all of the City's defined benefit pension plans at September 30, 2025 are as follows:

	Net Pension Liability	Deferred Inflows	Deferred Outflows	Pension Expense
FRS Pension Plan	$ 3,298,445	$ 675,160	$ 1,343,253	$ 485,003
HIS Pension Plan	1,148,586	325,837	260,189	111,542
	$ 4,447,031	$ 1,000,997	$ 1,603,442	$ 596,545

NOTE 9. DEFINED CONTRIBUTION RETIREMENT PLANS

ICMA 401-a Retirement Plan

Effective January 1, 1997, the city established, by resolution, a money purchase plan and trust called "the City of Fruitland Park 401-a Plan" in the form of the ICMA Retirement Corporation Prototype Money Purchase Plan and Trust. The plan is a defined contribution pension plan administered by the ICMA Retirement Corporation. The City Commission must authorize plan amendments to benefit provisions or the obligation to make contributions.

All full-time employees at least 18 years of age, other than those participating in FRS, are eligible to participate in this plan once they have completed a 90-day period of service. An employee does not become vested in any benefits until the completion of five years of service, at which time the employee becomes 100% vested. At September 30, 2025 there were four participants in the plan.

Contributions to the plan are made only by the City. The City will contribute a minimum of 2% of a participant's earnings, not including overtime or bonuses, into the plan. The City will contribute up to 5% into the plan, depending upon (and matching) a participant's contribution into the City's ICMA 457 deferred compensation plan.

Participants separating from service with the City before the five-year vesting period of service is complete forfeit their entire account balance in the plan. The City may use forfeited amounts to reduce the City's required payment of contributions for current plan participants. During the year ended September 30, 2025, the city did not use any forfeited amounts for payment of contributions for current plan participants. The City contributed $13,966 to the plan for the year ended September 30, 2025.

ICMA 457 Deferred Compensation Plan

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is administered by ICMA Retirement Corporation. The plan permits participants to defer a portion of their salary until future years. At September 30, 2025, the plan had five participants.

All of the City's employees are eligible to participate in the ICMA deferred compensation plan after completion of a three-month probationary period upon their first date of employment. Participation is strictly on a voluntary basis. Participants become immediately 100% vested in contributions credited to their account.

The City does not make any contributions to this plan for participants who entered the plan after January 1, 1997. For those employees (one as of September 30, 2025) participating in the plan on January 1, 1997, the City contributes a minimum of 2% and will match up to 5% of a participant's contribution into the plan.

Because the plan assets are held in trust for the exclusive benefit of plan participants and their beneficiaries, the Plan is not accounted for in the City's fund financials.

NOTE 10. OTHER POST-EMPLOYMENT BENEFITS

In accordance with Florida Statutes Section 112.0801, the City makes continued group health insurance through the City's current provider available to retirees and eligible dependents provided certain service requirements and normal age retirement requirements have been met. This benefit has no cost to the City, other than the implicit cost of including retirees in the group calculation. All premiums are paid by the retiree. The City has historically had a participation rate of zero and therefore, no liability has been recorded.

NOTE 11. COMMITMENTS AND CONTINGENCIES

Litigation

The City is engaged in various liability claims incidental to the conduct of its general government operations at September 30, 2025. While the ultimate outcome of the litigation cannot be determined at this time, management believes that any amounts not covered by insurance, if any, resulting from these lawsuits would not materially affect the financial position of the City.

Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the City carries commercial insurance. There have been no significant reductions in insurance coverage from the prior year and settlements have not exceeded insurance coverage during the past three years.

NOTE 12. FUND BALANCE

At September 30, 2025, the City's governmental fund balances were as follows:

	General Fund	Community Redevelopment Agency Fund	Capital Projects Fund	Total Governmental Funds
Fund balances				
Nonspendable				
Inventory	$ 6,893	$ -	$ -	$ 6,893
Restricted				
Police education	5,185	-	-	5,185
Police drug forfeiture	3,373	-	-	3,373
Police donations	20,257	-	-	20,257
Library donations	2,738	-	-	2,738
Recreation donations	11,196	-	-	11,196
Public safety capital improvements	2,607,384	-	577,929	3,185,313
Building inspections	79,570	-	-	79,570
Community redevelopment	-	3,581,951	-	3,581,951
Committed				
Cemetery care	105,558	-	-	105,558
Abandoned property	34,187	-	-	34,187
Centennial fund	12,493	-	-	12,493
Disaster fund	500,000	-	-	500,000
Paving	1,350,000	-	-	1,350,000
Stormwater utility	436,295	-	-	436,295
Unassigned	10,460,045	-	-	10,460,045
Total fund balances	$ 15,635,174	$ 3,581,951	$ 577,929	$ 19,795,054

NOTE 13. CHANGE IN ACCOUNTING PRINCIPLE

In conjunction with the implementation of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, the City is required to recognize liabilities for compensated absences for: (1) leave that has not been used, and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if: (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Therefore, in conjunction with the implementation of GASB Statement No. 101, an adjustment to beginning net position was required to properly report compensated absences as of October 1, 2024, as follows:

	Governmental Activities
Net position, as previously reported	$ 25,123,566
Change in accounting principle	(370,940)
Net Position, as restated	$ 24,752,626

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REQUIRED SUPPLEMENTARY INFORMATION

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SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL GENERAL FUND FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Property taxes	$ 4,114,633	$ 4,114,633	$ 4,166,355	$ 51,722
Franchise taxes	2,345,214	2,345,214	2,401,682	56,468
Fees and fines	36,862	36,862	37,935	1,073
Licenses and permits	340,355	340,355	716,817	376,462
Intergovernmental	1,628,349	1,628,349	1,321,108	(307,241)
Impact fees	39,521	39,521	51,589	12,068
Charges for services	1,794,972	1,794,972	1,910,783	115,811
Investment earnings	938,681	938,681	1,018,498	79,817
Miscellaneous revenues	1,139,632	1,139,631	219,930	(919,701)
Total revenues	12,378,219	12,378,218	11,844,697	(533,521)
Expenditures				
Current				
General government	1,942,735	2,486,880	2,166,656	320,224
Public safety	5,069,403	5,728,623	5,246,294	482,329
Transportation	1,056,332	1,106,332	971,193	135,139
Sanitation/other utility	268,075	856,075	1,002,230	(146,155)
Culture and recreation	2,364,034	2,397,644	2,396,069	1,575
Debt service				
Principal retirement	-	-	21,573	(21,573)
Interest	-	-	1,741	(1,741)
Total expenditures	10,700,579	12,575,554	11,805,756	769,798
Excess of revenues over expenditures	1,677,640	(197,336)	38,941	236,277
Other financing sources (uses)				
Transfers in	74,131	297,336	74,131	(223,205)
Transfers out	(100,000)	(100,000)	-	100,000
Total other financing uses, net	(25,869)	197,336	74,131	(123,205)
Change in fund balance	1,651,771	-	113,072	113,072
Fund balance, beginning of year	15,522,102	15,522,102	15,522,102	-
Fund balance, end of year	$ 17,173,873	$ 15,522,102	$ 15,635,174	$ 113,072

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL COMMUNITY REDEVELOPMENT FUND FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Property taxes	$ 1,263,605	$ 1,263,605	$ 1,257,512	$ (6,093)
Investment earnings	92,400	92,400	126,901	34,501
Total revenues	1,356,005	1,356,005	1,384,413	28,408
Expenditures				
Current				
General government	31,874	31,874	1,827	30,047
Capital outlay	600,000	1,439,172	219,110	1,220,062
Total expenditures	631,874	1,471,046	220,937	1,250,109
Excess of revenues over expenditures	724,131	(115,041)	1,163,476	1,278,517
Other financing sources (uses)				
Use of fund balance	-	189,172	-	(189,172)
Transfers out	(74,131)	(74,131)	(74,131)	-
Total other financing uses	(74,131)	115,041	(74,131)	(189,172)
Change in fund balance	650,000	-	1,089,345	1,089,345
Fund balance, beginning of year	2,492,606	2,492,606	2,492,606	-
Fund balance, end of year	$ 3,142,606	$ 2,492,606	$ 3,581,951	$ 1,089,345

NOTES TO SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL

The budgets were prepared on a basis that did not differ materially from generally accepted accounting principles. The City's procedures in establishing the budgetary data reflected in the financial statements are as follows:

- In July, the Lake County Property Appraiser notifies the City as to its tentative property tax assessed valuation, from which the City can estimate the property tax resources available and the limitations thereon.
- During August, budget workshops are held to determine proposed expenditures and the means of financing them. The Commission then adopts the proposed property tax millage rate and sets the date, time, and place of the first public hearing.
- A public hearing on the tentative budget is held. Within 15 days of the first public hearing, the City advertises its intention to finalize its budget and millage rate, and a date, time, and place for the public hearing. The second public hearing is convened several days after the final advertisement, at which time the final budget and millage are adopted.
- Appropriations lapse at year-end.
- The department level is the legal level of control.

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY –
FLORIDA RETIREMENT SYSTEM PENSION PLAN

Reporting period ending Measurement date	9/30/2025 6/30/2025	9/30/2024 6/30/2024	9/30/2023 6/30/2023	9/30/2022 6/30/2022	9/30/2021 6/30/2021
City's proportion of the FRS net pension liability	0.01062810%	0.00968497%	0.01031264%	0.00832841%	0.00894420%
City's proportionate share of the FRS net pension liability	$ 3,298,445	$ 3,746,601	$ 4,109,261	$ 3,307,671	$ 629,116
City's covered payroll	$ 4,044,374	$ 3,464,850	$ 2,101,458	$ 2,777,771	$ 2,074,670
City's proportionate share of the pension liability as a percentage of its covered payroll	81.56%	108.13%	195.54%	119.08%	30.32%
FRS plan fiduciary net position as a percentage of the FRS total pension liability	87.25%	83.70%	82.38%	82.89%	96.40%

Reporting period ending Measurement date	9/30/2020 6/30/2020	9/30/2019 6/30/2019	9/30/2018 6/30/2018	9/30/2017 6/30/2017	9/30/2016 6/30/2016
City's proportion of the FRS net pension liability	0.00819901%	0.00894420%	0.00628522%	0.00554083%	0.004877630%
City's proportionate share of the FRS net pension liability	$ 3,553,570	$ 3,080,262	$ 1,893,142	$ 1,638,941	$ 1,231,606
City's covered payroll	$ 1,456,259	$ 1,835,308	$ 1,072,321	$ 1,032,609	$ 896,744
City's proportionate share of the pension liability as a percentage of its covered payroll	244.02%	167.83%	176.55%	158.72%	137.34%
FRS plan fiduciary net position as a percentage of the FRS total pension liability	78.85%	82.61%	84.26%	83.89%	84.88%

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
FLORIDA RETIREMENT SYSTEM PENSION PLAN

Reporting period ending	9/30/2025	9/30/2024	9/30/2023	9/30/2022	9/30/2021
Contractually required FRS contribution	$ 679,016	$ 559,411	$ 522,226	$ 406,638	$ 333,326
FRS contributions in relation to the contractually required FRS contribution	679,016	559,411	522,226	406,638	333,326
FRS contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 4,151,353	$ 3,555,950	$ 2,101,458	$ 2,777,771	$ 2,074,670
FRS contributions as a percentage of covered payroll	16.36%	15.73%	24.85%	14.64%	16.07%

Reporting period ending	9/30/2020	9/30/2019	9/30/2018	9/30/2017	9/30/2016
Contractually required FRS contribution	$ 277,879	$ 249,879	$ 230,211	$ 147,403	$ 125,279
FRS contributions in relation to the contractually required FRS contribution	277,879	249,879	230,211	147,403	125,279
FRS contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 1,479,600	$ 1,904,291	$ 1,200,561	$ 1,048,564	$ 929,056
FRS contributions as a percentage of covered payroll	18.78%	13.12%	19.18%	14.06%	13.48%

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY – HEALTH INSURANCE SUBSIDY PENSION PLAN

Reporting period ending Measurement date	9/30/2025 6/30/2025	9/30/2024 6/30/2024	9/30/2023 6/30/2023	9/30/2022 6/30/2022	9/30/2021 6/30/2021
City's proportion of the HIS net pension liability	0.00896112%	0.00818499%	0.00832940%	0.00716492%	0.00664190%
City's proportionate share of the HIS net pension liability	$ 1,148,586	$ 1,227,829	$ 1,322,819	$ 758,879	$ 814,728
City's covered payroll	$ 4,044,374	$ 3,464,850	$ 2,101,458	$ 2,777,771	$ 2,074,670
City's proportionate share of the pension liability as a percentage of its covered payroll	28.40%	35.44%	62.95%	27.32%	39.27%
HIS plan fiduciary net position as a percentage of the HIS total pension liability	6.36%	4.80%	4.12%	4.81%	3.56%

Reporting period ending Measurement date	9/30/2020 6/30/2020	9/30/2019 6/30/2019	9/30/2018 6/30/2018	9/30/2017 6/30/2017	9/30/2016 6/30/2016
City's proportion of the HIS net pension liability	0.00592949%	0.00755040%	0.00409443%	0.003214440%	0.002891560%
City's proportionate share of the HIS net pension liability	$ 723,981	$ 844,814	$ 433,359	$ 343,703	$ 337,000
City's covered employee payroll	$ 1,456,259	$ 1,835,308	$ 1,072,321	$ 1,032,609	$ 896,744
City's proportionate share of the pension liability as a percentage of its covered employee payroll	49.72%	46.03%	40.41%	33.28%	37.58%
HIS plan fiduciary net position as a percentage of the HIS total pension liability	3.00%	2.63%	2.15%	1.64%	0.97%

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
HEALTH INSURANCE SUBSIDY PENSION PLAN

Reporting period ending	9/30/2025	9/30/2024	9/30/2023	9/30/2022	9/30/2021
Contractually required HIS contribution	$ 83,517	$ 71,119	$ 59,822	$ 46,111	$ 40,265
HIS contributions in relation to the contractually required HIS contribution	83,517	71,119	59,822	46,111	40,265
HIS contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 4,151,353	$ 3,555,950	$ 2,101,458	$ 2,777,771	$ 2,074,670
HIS contributions as a percentage of covered payroll	2.01%	2.00%	2.85%	1.66%	1.94%

Reporting period ending	9/30/2020	9/30/2019	9/30/2018	9/30/2017	9/30/2016
Contractually required HIS contribution	$ 34,887	$ 31,999	$ 35,406	$ 17,292	$ 15,422
HIS contributions in relation to the contractually required HIS contribution	34,887	31,999	35,406	17,292	15,422
HIS contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 1,479,600	$ 1,904,291	$ 1,200,561	$ 1,048,564	$ 929,056
HIS contributions as a percentage of covered payroll	2.36%	1.68%	2.95%	1.65%	1.66%

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SUPPLEMENTARY INFORMATION

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SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL – CAPITAL PROJECTS FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental	$ 1,198,411	$ 1,198,411	$ 8,941,887	$ 7,743,476
Investment earnings	98,400	98,400	105,035	6,635
Total revenues	1,296,811	1,296,811	9,046,922	7,750,111
Expenditures				
Capital outlay	9,859,653	11,959,653	8,119,486	3,840,167
Total expenditures	9,859,653	11,959,653	8,119,486	3,840,167
Excess (deficiency) of revenues over (under) expenditures	(8,562,842)	(10,662,842)	927,436	11,590,278
Other financing sources				
Transfer out	(358,528)	(358,528)	-	358,528
Total other financing sources	(358,528)	(358,528)	-	358,528
Change in fund balance	(8,921,370)	(11,021,370)	927,436	11,948,806
Fund balance, beginning of year	(349,507)	(349,507)	(349,507)	-
Fund (deficit), end of year	$ (9,270,877)	$ (11,370,877)	$ 577,929	$ 11,948,806

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STATISTICAL SECTION

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SCHEDULE 1
NET POSITION BY COMPONENT
(ACCRUAL BASIS OF ACCOUNTING)
LAST TEN FISCAL YEARS

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental activities										
Net investment in capital assets	$ 4,177,487	$ 4,211,022	$ 6,257,821	$ 7,312,155	$ 7,360,284	$ 7,279,043	$ 7,252,471	$ 9,467,046	$ 11,416,416	$ 18,483,535
Restricted for:										
Capital improvement	2,384,629	3,148,361	2,796,780	2,644,088	3,094,229	3,706,457	4,517,326	3,266,093	5,374,160	3,185,313
Redevelopment projects	215,355	126,496	24,929	150,554	308,981	665,401	1,054,528	1,581,628	2,492,606	3,581,951
Cemetery care	68,766	83,280	87,341	-	-	-	-	-	-	-
Police	8,788	4,399	5,102	8,324	8,545	17,514	21,995	22,184	56,376	28,815
Building inspections	1,049,582	1,996,988	1,913,413	1,908,982	1,807,727	1,476,321	1,159,863	706,382	927,818	79,570
Stormwater	251,781	290,259	330,803	-	-	-	-	-	-	-
Police/fire fee refunds	94,069	70,510	70,510	36,432	32,563	-	-	-	-	-
Paving	-	-	50,000	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-	13,934
Unrestricted	(31,531)	(116,536)	(40,707)	1,271,599	2,506,452	4,051,194	5,780,581	6,847,497	4,843,388	8,814,260
Total governmental activities net position	$ 8,218,926	$ 9,814,779	$ 11,495,992	$ 13,332,134	$ 15,118,781	$ 17,195,930	$ 19,786,764	$ 21,890,830	$ 25,110,764	$ 34,187,378
Business-type activities										
Net investment in capital assets	$ 3,329,022	$ 3,930,652	$ 5,263,430	$ 5,339,711	$ 5,499,296	$ 5,358,655	$ 5,627,521	$ 5,962,174	$ 7,788,703	$ 8,335,444
Restricted for:										
Capital improvements	549,313	546,670	601,912	823,200	950,842	903,509	888,073	891,316	903,509	903,509
Debt service	64,721	45,304	46,415	48,676	50,921	53,301	55,737	58,262	53,304	53,304
Unrestricted	242,991	321,573	(481,825)	(395,592)	(88,400)	554,543	888,682	1,113,813	807,860	947,923
Total business-type activities net position	$ 4,186,047	$ 4,844,199	$ 5,429,932	$ 5,815,995	$ 6,412,659	$ 6,870,008	$ 7,460,013	$ 8,025,565	$ 9,553,376	$ 10,240,180
Primary government										
Net investment in capital assets	$ 7,506,509	$ 8,141,674	$ 11,521,251	$ 12,651,866	$ 12,859,580	$ 12,637,698	$ 12,879,992	$ 15,429,220	$ 19,205,119	$ 26,818,979
Restricted for:										
Capital improvements	2,933,942	3,695,031	3,398,692	3,467,288	4,045,071	4,609,966	5,405,399	4,157,409	6,277,669	4,088,822
Redevelopment projects	215,355	126,496	24,929	150,554	308,981	665,401	1,054,528	1,581,628	2,492,606	3,581,951
Cemetery care	68,766	83,280	87,341	-	-	-	-	-	-	-
Debt service	64,721	45,304	46,415	48,676	50,921	53,301	55,737	58,262	53,304	53,304
Police	8,788	4,399	5,102	8,324	8,545	17,514	21,995	22,184	56,376	28,815
Building inspections	1,049,582	1,996,988	1,913,413	1,908,982	1,807,727	1,476,321	1,159,863	706,382	927,818	79,570
Stormwater	251,781	290,259	330,803	-	-	-	-	-	-	-
Police/fire fee refunds	94,069	70,510	70,510	36,432	32,563	-	-	-	-	-
Paving	-	-	50,000	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-	13,934
Unrestricted	211,460	205,037	(522,532)	876,007	2,418,052	4,605,737	6,669,263	7,961,310	5,651,248	9,762,183
Total primary government net position	$ 12,404,973	$ 14,658,978	$ 16,925,924	$ 19,148,129	$ 21,531,440	$ 24,065,938	$ 27,246,777	$ 29,916,395	$ 34,664,140	$ 44,427,558

Sources: Information derived from the Annual Comprehensive Financial Report or annual financial reports for the relevant year.

SCHEDULE 2
CHANGES IN NET POSITION
(ACCRUAL BASIS OF ACCOUNTING)
LAST TEN FISCAL YEARS

Program expenses	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
Governmental activities										
General government	$ 1,043,212	$ 1,223,914	$ 1,476,413	$ 1,347,411	$ 1,538,615	$ 1,670,139	$ 1,790,668	$ 2,282,538	$ 2,308,069	$ 3,322,209
Public safety	3,097,472	3,550,072	3,442,497	4,208,592	4,030,722	3,988,187	3,540,665	4,460,414	4,695,657	4,987,766
Transportation	291,644	359,857	727,956	408,720	403,292	441,409	609,602	749,794	714,339	993,979
Sanitation/other utility	462,909	500,773	504,421	525,294	510,717	565,949	873,473	790,337	752,718	996,043
Culture and recreation	726,059	822,451	905,359	942,796	1,205,867	1,334,130	1,487,390	1,983,226	2,556,926	2,539,542
Interest on long-term debt	3,658	15,728	14,958	16,732	10,750	3,884	2,872	2,337	1,787	1,741
Total governmental activities expenses	5,624,954	6,472,795	7,071,604	7,449,545	7,699,963	8,003,698	8,304,670	10,268,646	11,029,496	12,841,280
Business-type activities										
Water utility	682,501	820,795	1,116,962	1,671,164	1,686,623	2,044,868	1,763,061	1,894,831	2,037,342	2,354,630
Sewer utility	320,984	326,422	-	-	-	-	-	-	-	-
Recreation Programs	32,561	26,388	31,919	32,067	24,702	39,021	58,889	-	-	-
Total business-type activities expenses	1,036,046	1,173,605	1,148,881	1,703,231	1,711,325	2,083,889	1,821,950	1,894,831	2,037,342	2,354,630
Total Expenses	6,661,000	7,646,400	8,220,485	9,152,776	9,411,288	10,087,587	10,126,620	12,163,477	13,066,838	15,195,910
Program revenues										
Governmental activities										
Charges for services:										
General government	133,506	74,708	87,151	81,289	71,477	65,099	73,882	84,908	1,336,842	728,867
Public safety	2,337,768	2,321,225	1,301,808	1,639,824	1,523,742	1,418,655	747,636	718,035	543,965	561,705
Transportation	6,884	7,206	7,524	1,251	1,420	1,601	1,793	1,998	-	-
Sanitation/other utility	569,969	600,056	613,348	628,083	644,382	684,540	854,601	970,926	1,045,742	1,131,397
Culture and recreation	44,629	42,743	34,327	33,987	23,018	49,713	52,493	198,873	241,033	243,566
Operating grants and contributions	225,174	209,836	385,354	479,557	889,126	483,097	333,401	327,465	116,736	120,075
Capital grants and contributions	996,949	974,208	1,529,237	784,284	176,192	150,770	22,430	423,109	1,281,973	9,005,544
Total governmental activities program revenues	4,314,879	4,229,982	3,958,749	3,648,275	3,329,357	2,853,475	2,086,236	2,725,314	4,566,291	11,791,154
Business-type activities										
Charges for services										
Water utility	650,406	785,816	943,199	1,090,233	1,373,017	1,723,694	1,971,031	1,991,435	2,186,918	2,168,578
Sewer utility	125,122	124,408	-	-	-	-	-	-	-	-
Recreation programs	36,342	36,267	40,816	44,543	32,404	61,935	77,510	-	-	-
Operating grants and contributions	-	904,997	-	-	-	-	-	-	-	-
Capital grants and contributions	433,074	-	587,074	358,948	265,310	149,837	23,652	62,584	1,216,726	708,839
Total business-type activities program revenues	1,244,944	1,851,488	1,571,089	1,493,724	1,670,731	1,935,466	2,072,193	2,054,019	3,403,644	2,877,417
Total program revenues	5,559,823	6,081,470	5,529,838	5,141,999	5,000,088	4,788,941	4,158,429	4,779,333	7,969,935	14,668,571
Net revenue (expense)										
Governmental activities	(1,310,075)	(2,242,813)	(3,112,855)	(3,801,270)	(4,370,606)	(5,150,223)	(6,218,434)	(7,543,332)	(6,463,205)	(1,050,126)
Business-type activities	208,898	677,883	422,208	(209,507)	(40,594)	(148,423)	250,243	159,188	1,366,302	522,787
Total net expense	(1,101,177)	(1,564,930)	(2,690,647)	(4,010,777)	(4,411,200)	(5,298,646)	(5,968,191)	(7,384,144)	(5,096,903)	(527,339)

Sources: Information derived from the annual financial reports for the relevant year.

(Continued)

SCHEDULE 2 (CONTINUED)
CHANGES IN NET POSITION
(ACCRUAL BASIS OF ACCOUNTING)
LAST TEN FISCAL YEARS

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General revenues and other changes in net position										
Governmental activities										
Property taxes	$ 786,546	$ 1,156,520	$ 1,884,821	$ 2,567,649	$ 2,820,708	$ 3,042,981	$ 3,234,462	$ 3,561,489	$ 3,854,844	$ 4,166,355
CRA property tax	227,253	219,109	237,351	333,847	451,535	592,545	716,677	900,469	1,069,267	1,257,512
Sales taxes/public service tax	-	-	1,050,827	1,038,000	1,038,145	1,248,218	1,398,451	1,399,369	1,376,535	1,511,807
Franchise and utility taxes	1,124,153	1,475,550	653,135	679,339	632,322	678,499	887,228	1,003,240	816,821	889,875
Excise Taxes	-	-	-	-	-	-	-	-	-	-
Intergovernmental	773,185	806,551	883,370	1,386,780	1,661,175	2,090,721	2,406,864	2,093,738	1,180,021	1,188,965
Misc	165,510	85,452	121,767	83,049	74,457	123,705	175,044	173,010	159,487	219,930
Unrestricted investment earnings	15,210	43,948	99,424	139,801	110,653	14,560	62,516	875,241	1,238,966	1,250,434
Refund of excess fire pension contributions	-	-	-	-	-	-	258,096	-	-	-
Gain on sale of capital assets	-	-	-	-	-	40,345	-	-	-	-
Transfers	(302,389)	51,536	(136,627)	(591,062)	(631,733)	(604,202)	(330,070)	(358,528)	-	-
Total governmental activities	2,789,468	3,838,666	4,794,068	5,637,403	6,157,262	7,227,372	8,809,268	9,648,028	9,695,941	10,484,878
Business-type activities										
Unrestricted investment earnings	13,289	31,625	19,023	4,508	5,525	1,570	9,692	47,836	87,895	104,616
Misc	-	-	-	-	-	-	-	-	70,033	59,401
Gain on sale of asset	1,622	-	7,875	-	-	-	-	-	3,581	-
Transfers	302,389	(51,536)	136,627	591,062	631,733	604,202	330,070	358,528	-	-
Total business-type activities	317,300	(19,911)	163,525	595,570	637,258	605,772	339,762	406,364	161,509	164,017
Total general revenues and transfers	3,106,768	3,818,755	4,957,593	6,232,973	6,794,520	7,833,144	9,149,030	10,054,392	9,857,450	10,648,895
Change in net position										
Governmental activities	1,479,393	1,595,853	1,681,213	1,836,133	1,786,656	2,077,149	2,590,834	2,104,696	3,232,736	9,434,752
Business-type activities	526,198	657,972	585,733	386,063	596,664	457,349	590,005	565,552	1,527,811	686,804
Total change in net position	$ 2,005,591	$ 2,253,825	$ 2,266,946	$ 2,222,196	$ 2,383,320	$ 2,534,498	$ 3,180,839	$ 2,670,248	$ 4,760,547	$ 10,121,556

Sources: Information derived from the Annual Comprehensive Financial Report or annual financial reports for the relevant year.

SCHEDULE 3
FUND BALANCES, GOVERNMENTAL FUNDS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
LAST TEN FISCAL YEARS

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund										
Nonspendable	$ 259,413	$ 5,805	$ 3,600	$ 5,399	$ 3,777	$ 38,685	$ 76,630	$ 6,161	$ 6,182	$ 6,893
Restricted	2,842,591	4,624,870	4,581,870	4,475,105	4,408,691	4,044,662	3,734,882	3,263,432	6,371,156	2,729,703
Committed	320,547	373,539	468,144	439,753	529,104	1,573,873	3,905,853	3,934,472	945,973	2,438,533
Unassigned	13,880	471,116	814,491	2,558,442	4,445,942	5,214,013	4,497,098	6,627,043	8,198,791	10,460,045
Total General Fund	$ 3,436,431	$ 5,475,330	$ 5,868,105	$ 7,478,699	$ 9,387,514	$ 10,871,233	$ 12,214,463	$ 13,831,108	$ 15,522,102	$ 15,635,174
All other governmental funds										
Restricted	$ 909,832	$ 721,884	$ 228,864	$ 273,266	$ 843,354	$ 1,821,031	$ 3,018,830	$ 2,312,855	$ 2,492,606	$ 4,159,880
Unassigned, reported in Capital Projects Fund	-	-	-	-	-	-	-	-	(349,507)	-
Total all other governmental funds	$ 909,832	$ 721,884	$ 228,864	$ 273,266	$ 843,354	$ 1,821,031	$ 3,018,830	$ 2,312,855	$ 2,143,099	$ 4,159,880

Sources: Information derived from the Annual Comprehensive Financial Report or annual financial reports for the relevant year.

SCHEDULE 4
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
LAST TEN FISCAL YEARS

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues										
Taxes	$ 2,538,237	$ 3,255,809	$ 3,826,134	$ 4,618,835	$ 4,942,710	$ 5,562,243	$ 6,236,818	$ 6,864,567	$ 7,117,467	$ 7,825,549
Licenses and permits	2,352,455	2,304,030	662,241	690,290	576,781	407,240	309,722	246,183	1,294,828	716,817
Intergovernmental revenues	624,814	732,694	2,684,313	2,526,332	2,606,553	2,727,412	2,797,807	2,835,603	2,544,979	10,262,995
Charges for services	1,691,320	1,559,772	1,471,076	1,786,260	1,781,734	1,826,057	1,412,853	1,703,413	1,802,289	1,910,783
Fines and forfeitures	14,927	18,417	19,744	32,173	25,464	34,312	23,543	32,223	70,465	37,935
Investment earnings	15,210	43,948	99,424	139,801	74,457	14,560	62,516	875,241	1,238,966	1,250,434
Miscellaneous	183,860	102,442	126,512	83,049	110,653	123,705	175,044	174,010	193,238	271,519
Total revenues	7,420,823	8,017,112	8,889,444	9,876,740	10,118,352	10,695,529	11,018,303	12,731,240	14,262,232	22,276,032
Expenditures										
General government	964,945	875,715	1,082,715	1,061,745	1,149,417	1,678,301	1,479,306	1,850,936	2,093,016	2,168,483
Public safety	2,917,663	3,104,480	3,203,834	3,626,504	3,362,724	3,917,328	3,291,655	3,739,752	4,447,742	5,246,294
Transportation	239,397	281,696	635,359	338,337	320,538	398,191	574,799	665,965	672,481	971,193
Sanitation/other utility	462,909	500,773	504,421	525,294	510,717	565,949	955,331	790,337	697,981	1,002,230
Culture and recreation	643,306	757,750	2,752,169	1,792,796	1,308,959	1,186,267	1,306,759	1,964,147	2,236,788	2,396,069
Capital outlay	582,453	725,072	576,185	459,842	291,612	265,353	354,136	2,427,591	2,569,672	8,338,596
Debt service										
Principal	27,033	72,083	84,232	123,345	89,267	36,126	19,962	20,485	21,022	21,573
Interest	4,266	15,989	14,147	9,876	11,690	8,091	3,352	2,829	2,292	1,741
Total expenditures	5,841,972	6,333,558	8,853,062	7,937,739	7,044,924	8,055,606	7,985,300	11,462,042	12,740,994	20,146,179
Excess (deficiency) of revenues over (under) expenditures	1,578,851	1,683,554	36,382	1,939,001	3,073,428	2,639,923	3,033,003	1,269,198	1,521,238	2,129,853
Other financing sources (uses)										
Capital lease financing	116,536	115,861	-	293,460	-	-	-		-	-
Contributions from fiduciary fund							258,096	-	-	-
Transfers in	167,974	169,031	375,206	89,856	44,001	41,670	71,799	51,224	51,223	74,131
Transfers out	(77,841)	(117,495)	(511,833)	(667,321)	(638,526)	(640,197)	(401,869)	(409,752)	(51,223)	(74,131)
Sale of capital assets	-		-	-	-	-	-	-	-	-
Total other financing sources (uses)	206,669	167,397	(136,627)	(284,005)	(594,525)	(598,527)	(71,974)	(358,528)	-	-
Net change in fund balances	$ 1,785,520	$ 1,850,951	$ (100,245)	$ 1,654,996	$ 2,478,903	$ 2,041,396	$ 2,961,029	$ 910,670	$ 1,521,238	$ 2,129,853
Debt service as a percentage of non-capital expenditures	0.6%	1.6%	1.5%	2.1%	1.9%	0.6%	0.3%	0.3%	0.2%	0.2%

Sources: Information derived from the Annual Comprehensive Financial Report or annual financial reports for the relevant year.

SCHEDULE 5
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year	Real Property		Personal Property		Total		Direct Tax Rate	Taxable Value Percentage of Just Value
	Estimated Just Value	Taxable Value	Estimated Just Value	Taxable Value	Estimated Just Value	Taxable Value		
2015-16	$ 226,479,994	$ 163,951,384	$ 11,868,328	$ 8,065,888	$ 238,348,322	$ 171,725,009	4.7370	72.05%
2016-17	621,043,088	484,905,998	10,685,477	6,723,190	631,728,565	491,629,188	3.9863	77.82%
2017-18	870,128,033	672,784,033	11,697,831	7,367,442	881,825,864	680,151,475	3.9134	77.13%
2018-19	970,883,303	739,383,582	12,648,770	8,378,820	983,532,073	747,762,402	3.9134	76.03%
2019-20	1,083,792,337	803,148,609	13,020,301	8,742,202	1,096,812,638	811,890,811	3.9134	74.02%
2020-21	1,163,902,862	849,643,882	12,179,623	8,085,453	1,176,082,485	857,729,335	3.9134	72.93%
2021-22	1,124,233,133	936,547,550	13,265,712	9,060,808	1,137,498,845	945,608,358	3.9134	83.13%
2022-23	1,210,535,716	1,012,022,313	14,911,989	10,833,801	1,225,447,706	1,022,856,114	3.9134	83.47%
2023-24	1,302,465,078	1,091,499,354	16,505,467	12,379,253	1,318,970,545	1,103,878,607	3.9134	83.7%
2024-25	1,739,115,617	1,158,356,518	16,227,471	12,296,834	1,755,343,088	1,170,653,352	3.9134	66.7%

Source: Lake County Property Appraiser

SCHEDULE 6
DIRECT AND OVERLAPPING PROPERTY TAX RATES
(RATE PER $1,000 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS

		Overlapping Rates*						
Calendar Year	City Direct Rate	County School District	Lake County BCC	Lake County Water Authority	St John's Water Management District	Ambulance District	Hospital District	Total Taxes
2016	4.7370	7.197	5.305	0.255	0.349	0.463	1.000	19.3062
2017	3.9863	6.603	5.118	0.255	0.313	0.463	1.000	17.7387
2018	3.9134	6.355	5.118	0.490	0.296	0.463	0.980	17.6148
2019	3.9134	6.883	5.073	0.356	0.280	0.463	0.950	17.9185
2020	3.9134	6.699	5.033	0.337	0.229	0.463	0.895	17.5685
2021	3.9134	6.592	5.029	0.323	0.219	0.463	0.000	16.5391
2022	3.9134	6.248	5.029	0.323	0.197	0.463	0.750	16.9236
2023	3.9134	6.206	5.0364	0.294	0.179	0.463	0.150	16.2420
2024	3.9134	6.122	5.0364	0.294	0.179	0.463	0.410	16.4180
2025	3.9134	6.122	5.0364	0.294	0.179	0.463	0.410	16.4180

Source: Lake County 2025 Annual Comprehensive Financial Report

Note: 2025 Data not yet available

SCHEDULE 7
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR

	2025		
Top 10 City of Fruitland Park Taxpayers	**Taxable Assessed Values**	**Rank**	**Percent of Total City of Fruitland Park Assessed Values**
Villages of Southwest Plazas LLC	$ 89,121,250	1	5.08%
Fruitland Park Village Apartments LLC	46,689,000	2	2.66%
Wilds Apartments LLC	40,974,900	3	2.33%
VCP Fruitland Park LLC	37,252,440	4	2.12%
Fruitland Park Land Holdings LLC	33,620,000	5	1.92%
The Villages Operating Company	30,423,280	6	1.73%
Fruitland Park Development LLC	27,084,330	7	1.54%
AH Fruitland Park LLC	20,859,230	8	1.19%
The Villages Operating Company	16,849,100	9	0.96%
Primus Pipe and Tube Inc	15,651,340	10	0.89%
	$ 358,524,870		20.42%
Total City of Fruitland Park Assessed Value	$ 1,755,343,088		

Sources: Lake County Property Appraiser

Note: Information from 2025 not available. Values reported are as of 2024. Information from nine years ago not available.

SCHEDULE 8
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year Ended Sept. 30	Total Tax Levy [1]	Current Tax Collections [2]	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Tax Levy
2016	$ 814,683	$ 786,277	96.5%	$ 269	$ 786,546	96.5%
2017	1,209,303	1,153,923	95.4%	2,597	1,156,520	95.6%
2018	1,962,182	1,884,203	96.0%	618	1,884,821	96.1%
2019	2,669,637	2,563,964	96.0%	3,685	2,567,649	96.2%
2020	2,926,293	2,820,708	96.4%	-	2,820,708	96.4%
2021	3,022,226	3,042,877	100.7%	104	3,042,981	100.7%
2022	3,192,752	3,234,269	101.3%	193	3,234,462	101.3%
2023	3,525,656	3,561,418	101.0%	71	3,561,489	101.0%
2024	4,002,030	3,854,366	96.3%	478	3,854,844	96.3%
2025	4,330,889	4,166,301	96.2%	54	4,166,355	96.2%

Sources: [1] DR 420 MM Line 22
Note: [2] From Finance Department

SCHEDULE 9
RATIOS OF OUTSTANDING DEBT BY TYPE
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
LAST TEN FISCAL YEARS

Fiscal Year	Government Activities		Business-Type Activities	Total Primary Government	Percentage of Personal Income [a]	Per Capita [a]
	Revenue Note	Financed Purchases	Loans Payable			
2016	$ -	$ 321,875	$ 4,035,589	$ 4,357,464	N/A	$ 423
2017	-	292,683	3,912,933	4,205,616	N/A	N/A
2018	-	163,385	3,644,401	3,807,786	N/A	N/A
2019	-	333,500	3,224,899	3,558,399	N/A	N/A
2020	-	244,233	2,795,597	3,039,830	N/A	N/A
2021	-	127,898	2,382,774	2,510,672	N/A	N/A
2022	-	107,936	1,931,783	2,039,719	N/A	N/A
2023	-	87,451	3,921,691	4,009,142	N/A	N/A
2024	-	66,429	2,541,147	2,607,576	N/A	N/A
2025	-	44,856	2,001,576	2,046,432	N/A	N/A

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

[a] See Schedule 14 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

SCHEDULE 10
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF SEPTEMBER 30, 2025

	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
Overlapping debt [(a)]			
Debt repaid with property taxes	$ -	3.46%	$ -
Other debt			
Subtotal, overlapping debt			-
City of Fruitland Park Direct Debt			
Direct debt			44,856
Total direct and overlapping debt			$ 44,856

Sources: County Annual Comprehensive Financial Report Schedules

Notes: [(a)]
The City of Fruitland Park is not responsible for the Overlapping Debt. The applicable percentage was estimated using assessed property values. Overlapping governments are those that coincide, at least in part with the geographic boundaries of the City.

SCHEDULE 11
PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS

Fiscal Year	Infrastructure Sales Surtaxes Avaiable for Debt Service	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2016	$ 400,285	$ -	$ 19,740	$ 19,740	20.28
2017	404,630	-	58,250	58,250	6.95
2018	445,786	143,045	58,250	201,295	2.21
2019	690,943	388,363	54,357	442,720	1.56
2020	870,612	362,220	46,409	408,629	2.13
2021	1,063,169	304,914	39,427	344,341	3.09
2022	1,223,336	312,060	32,281	344,341	3.55
2023	1,070,239	319,374	24,967	344,341	3.11
2024	1,063,611	328,219	17,483	345,702	3.08
2025	1,067,727	334,519	15,363	349,882	3.05

SCHEDULE 12
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS

Calendar Year	Population	Total Personal Income of all Fruitland Park Residents (in thousands)	Per Capita Personal Income	Median Age	School Enrollment Fruitland Park Elementary	Total Housing Units	Owner Occupied	Renter Occupied	Vacant	Lake County Unemployment Rate
2016	4,274	N/A	$ 20,769	47.0	762	1928	1030	680	218	4.5%
2017	7,291	N/A	21,476	N/A	742	2025	N/A	N/A	N/A	3.5%
2018	8,963	N/A	26,688	N/A	751	2920	N/A	N/A	N/A	2.9%
2019	10,094	275,652	34,497	51.9	745	3562	2512	1050	N/A	2.7%
2020	10,206	N/A	N/A	N/A	736	N/A	N/A	N/A	N/A	7.4%
2021	10,730	72,384	39,989	52.0	745	4177	2860	667	N/A	3.0%
2022	8,615	N/A	39,058	56.6	736	N/A	N/A	N/A	N/A	2.8%
2023	8,615	70,167	42,038	56.0	733	4067	3667	490	400	3.0%
2024	8,634	78,791	49,317	56.4	707	4277	3183	710	384	2.9%
2025	8,962	82,656	47,731	55.7	688	4415	3360	471	584	4.2%

Sources: Population provided by the U.S. Census Bureau; Per Capita Personal Income by the Census Bureau (*), Bureau of Economic and Business Research; Median Age by American Community Survey; County school enrollment data provided by Lake County School Board.

SCHEDULE 13
PRINCIPAL EMPLOYERS
CURRENT YEAR AND 9 YEARS AGO

Employer	2025** Employees	2025** Rank	2025** Percentage of Total City Employment	2019* Employees	2019* Rank	2019* Percentage of Total City Employment
Wal-Mart	310	1	12.4%	310	1	8.2%
Munn's Heating & Air	148	2	5.9%	148	2	3.9%
Bill Bryan Chrysler	110	3	4.4%	110	3	2.9%
Fruitland Park Elementary School	110	4	4.4%	110	4	2.9%
City of Fruitland Park	109	5	4.3%	94	5	2.5%
Philips Buick/Pontiac	90	6	3.6%	90	6	2.4%
Total	877		35.0%	862		22.8%

Source: Lake County Economic Development

Note: *Data for 2016 not available

SCHEDULE 14
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Government										
Legislative	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Executive	3.5	3.5	5.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Finance	4.5	4.5	5.0	3.0	3.0	4.0	6.0	6.0	6.0	5.0
Other General Government	1.0	1.0	1.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0
Public Safety										
Police Department	20.0	23.0	25.5	29.0	29.0	29.0	31.0	31.0	31.0	30.0
Fire	26.0	25.0	27.0	14.0	14.0	14.0	0.0	0.0	0.0	0.0
Building	3.0	3.0	3.5	4.0	4.0	5.0	4.0	6.0	5.0	5.0
Transportation										
Roads and Streets	2.0	2.0	5.0	5.0	5.0	5.0	7.0	8.0	8.0	11.0
Culture/Recreation										
Library	6.0	7.0	9.0	10.0	11.0	11.0	11.0	13.0	13.0	12.0
Municipal Pool Recreation	8.0	8.0	10.0	11.0	11.0	11.0	8.0	13.0	13.0	11.0
Maintenance	2.0	2.0	2.0	2.0	3.0	4.0	2.0	4.0	4.0	4.0
Recreation Programs	3.0	3.0	4.0	4.0	4.0	4.0	5.0	7.0	7.0	10.0
Utilities										
Water	6.0	6.0	9.0	8.0	8.0	8.0	4.0	4.0	5.0	5.0
Sewer	1.0	1.0	2.0	2.0	2.0	1.0	1.0	2.0	2.0	1.0
TOTAL EMPLOYEES	**96.0**	**99.0**	**118.0**	**106.0**	**109.0**	**111.0**	**94.0**	**109.0**	**109.0**	**109.0**

Source: City Budget Document

SCHEDULE 15
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Police Protection										
Number of Sworn Police Officers	16	18	19	21	21	21	21	22	22	22
Number of Reserve Officers	2	2	1	1	1	1	2	2	2	0
Fire Protection:										
Number of Volunteer Firefighters	21	25	21	14	14	14	0	0	0	0
Building Inspections:										
Constructions Permits										
Commercials	3	1	3	1	1	0	106	27	331	42
Residential	861	792	110	105	100	88	755	128	316	814
Roads and Streets										
Street Resurfacing (miles)	0	1.6	1.2	1.1	1.33	1.12	3.05	12.04	7.1	7.1
Recreation:										
Number of City-wide events	3	4	4	4	1	1	2	2	2	3
Municipal Water System:										
Number of Consumers	1,826	1,922	1,981	2,039	2,150	2,256	2,279	2,403	2,453	2,343
New Connections	10	63	111	102	100	106	129	147	50	186

Sources: Various City Departments

Notes:

(a) Did not start tracking this data until 2017.
(b) Formation of the traffic unit was created.
(c) 6 months of data not available due to a network outage.
(d) Leagues didn't begin until 2019.
(e) Implemented new software in 2018 where data could be tracked.
(f) 2017 - 2020 Villages of Fenney was on the City's system. They are now on their own private utilities.
(g) Due to staffing issues/shortages, data wasn't recorded and cannot be retrieved.

SCHEDULE 16
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
City Land Area (square miles)	7.274	7.287	7.295	7.31	7.31	7.31	7.31	7.31	7.31	7.69
Police Protection:										
Number of Stations	1	1	1	1	1	1	1	1	1	1
Number of Patrol Units	20	22	22	22	24	24	22	23	23	29
Fire Protection:										
Number of Stations	1	1	1	1	1	1	1	1	1	1
Number of Fire Trucks	2	2	2	2	2	2	2	2	2	2
Culture and Recreation:										
Number of Libraries	1	1	1	1	1	1	1	1	1	1
Number of Municipal Pools	1	1	1	1	1	1	1	1	1	1
Number of Parks	4	4	4	4	4	4	4	4	4	4
Number of Baseball/softball fields	3	3	3	3	3	3	3	3	3	3
Number of Soccer Fields	0	0	1	1	1	1	1	1	1	1
Number of Skate parks	1	1	1	1	1	1	1	1	1	1
Number of Community Centers	1	1	1	1	1	1	1	1	1	1
Municipal Water System:										
Wells	5	5	5	5	5	5	5	5	5	5
Water Towers	1	1	1	1	1	1	1	1	1	1
Ground Storage Tank	1	1	1	1	1	1	1	1	1	1

Sources: Various departments

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COMPLIANCE REPORTS

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MAULDIN & JENKINS
CPAs & ADVISORS

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Honorable Mayor and City Commissioners
City of Fruitland Park, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of the City of Fruitland Park, Florida (the "City"), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated November 5, 2026.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as items 2025-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance described as Finding 2025-002 in the accompanying schedule of findings and responses.

City of Fruitland Park, Florida's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City of Fruitland Park, Florida's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City of Fruitland Park, Florida's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Mauldin & Jenkins, LLC

Bradenton, Florida
November 5, 2026

MAULDIN & JENKINS
CPAs & ADVISORS

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

Honorable Mayor and City Commissioners
City of Fruitland Park, Florida

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Fruitland Park, Florida's (the "City") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2025. The City's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal programs. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Mauldin & Jenkins, LLC

Bradenton, Florida
November 5, 2026

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Assistance Listing Number	Grant ID Number	Actual Expenditures	Passed Through to Subrecipients
Federal Awards				
U.S. Department of Treasury				
Direct				
Coronavirus State and Local Fiscal Recovery Funds	21.027		$ 5,374,160	$ -
Passed through Lake County, Florida				
Coronavirus State and Local Fiscal Recovery Funds	21.027	Public Safety Building	2,500,000	-
Total U.S. Department of Treasury			7,874,160	-
Total Expenditures of Federal Awards			$ 7,874,160	$ -

NOTE A: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the City of Fruitland Park, Florida, under programs of the federal government for the fiscal year ended September 30, 2025. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule represents only a selected portion of the operations of the City, is it not intended to and does not present the financial position, changes in net assets, or cash flows of the City.

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the costs principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

NOTE C: INDIRECT COST RATE

The City has elected not to use the applicable de minimis indirect cost rate allowed under the Uniform Guidance.

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SUMMARY SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2025

SECTION I
SUMMARY OF AUDIT RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were presented in accordance with GAAP: Unmodified

Internal control over financial reporting:
Material weaknesses identified? __X__ yes _____no

Significant deficiencies identified not considered to be material weaknesses? _____ yes __X__none reported

Noncompliance material to financial statements noted? __X__ yes _____no

Federal Programs and State Financial Assistance Projects

The City did not expend in excess of $750,000 in state awards for the year ended September 30, 2025.

Internal control over major federal programs:
Material weaknesses identified? ____ yes __X__no

Significant deficiencies identified not considered to be material weaknesses?
_____ yes __X__none reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? ____ yes __X__no

Identification of major programs:

Assistance Listing Number	**Name of Federal Program of Cluster**
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs: $1,000,000

Auditee qualified as low-risk auditee? ____ yes __X__no

SUMMARY SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2025

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES

2025-001. Audit Adjustments

Criteria: Internal controls should be in place to provide reasonable assurance that all transactions are recorded in accordance with accounting principles generally accepted in the United States of America. As part of the audit process, we identified several transactions that were required to adjust the general ledger balances in order to properly present the financial statement free of material misstatement.

Condition: The City's internal control policies and procedures failed to detect entries that were required to properly present the financial statements free of material misstatement.

Context: Our testing identified the following adjustments that were required to be made: *General Fund*, Increase Investments and Fund Balance by $1,785,063, and Expenditures and Accounts Payable by $146,236; *CRA Fund,* Reduce Transfers in and Increase Fund Balance by $189,172; *Capital Projects Fund,* Increase Due from Other Government by $63,194, Decrease unearned revenue by $5,374,160, Increase Intergovernmental Revenue by $5,437,354, and increase Accounts Payable and Expenditures by $1,095,976; *Utility Fund,* Decrease Transfers In and Increase Net Position by $161,305, Increase Expenses by $108,527, increase accounts payable by $31,670, and decrease inventory by $76,857.

Effect: Audit adjustments were required to be made to the City's general ledger to properly record activity in the General, CRA, Capital Projects, and Utility Funds.

Recommendation: We recommend the City implement a process to track grant activity to ensure they are properly accounted for in its general ledger system.

View of Responsible Officials: We agree with the finding and steps have already been taken to accurately record year-end adjustments to the fiscal year 2026 financial statements.

SUMMARY SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2025

2025-002. Timely Completion of Annual Audit

Criteria: Florida Statutes require the annual audit to be submitted no later than nine months after the City's fiscal year-end.

Condition: The City did not have policies and procedures in place to close the year-end and provide supporting documentation for audit procedures to be performed in a timely manner.

Context: Supporting schedules related to capital assets and compensated absences were delayed in being provided to the auditor for testing.

Effect: The City's audit was not completed by the statutory due date of June 30, 2026.

Recommendation: We recommend the City implement procedures to ensure that annual audits are completed in a timely manner.

View of Responsible Officials: We agree with the finding and steps have already been taken to accurately record year-end adjustments to ensure the City's 2026 audited financial statements are issued prior to June 30, 2026.

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SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

2024-001. Timely Completion of Annual Audit

Criteria: Florida Statutes require the annual audit to be submitted no later than nine months after the City's fiscal year-end.

Condition: The City did not have policies and procedures in place to close the year-end and provide supporting documentation for audit procedures to be performed in a timely manner.

Status: Repeat finding. See 2025-001.

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MAULDIN & JENKINS
CPAs & ADVISORS

Independent Auditor's Management Letter

Honorable Mayor and City Commissioners
City of Fruitland Park, Florida

Report on the Financial Statements

We have audited the financial statements of the City of Fruitland Park, Florida (the "City"), as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated November 5, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General.

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards; Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountant's Reports on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated November 5, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. Finding 2023-02 and 2024-001 is repeated in the current year as Finding 2025-002.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The City of Fruitland Park, Florida was incorporated in 1903. Additional information on the City's creation and the City's component units is disclosed within the City's footnotes.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions(s) met. In connection with our audit, we determined that the City did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the City. It is management's responsibility to monitor the City's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by the same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Special District Component Units

Section 10.554(1)(i)5.c, Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit, within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the City's geographical boundaries during the fiscal year under audit.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

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

Mauldin & Jenkins, LLC

Bradenton, Florida
November 5, 2026

MAULDIN & JENKINS
CPAs & ADVISORS

Independent Accountant's Report

Honorable Mayor and City Commissioners,
City of Fruitland Park, Florida

We have examined the City of Fruitland Park, Florida's (the "City") compliance with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2025. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

Our examination does not provide a legal determination on the City's compliance with specified requirements.

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

This report is intended solely for the information and use of the City and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.

Mauldin & Jenkins, LLC

Bradenton, Florida
November 5, 2026

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Going Further.

City of Fruitland Park, Florida

mjcpa.com

Auditor's Discussion and Analysis
Financial and Compliance Audit Summary
September 30, 2025

Presented by:
Daniel Anderson, CPA
941-747-4483
danderson@mjcpa.com

Fruitland Park

CITY OF FRUITLAND PARK, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025

PURPOSE OF ANNUAL AUDITOR'S DISCUSSION AND ANALYSIS

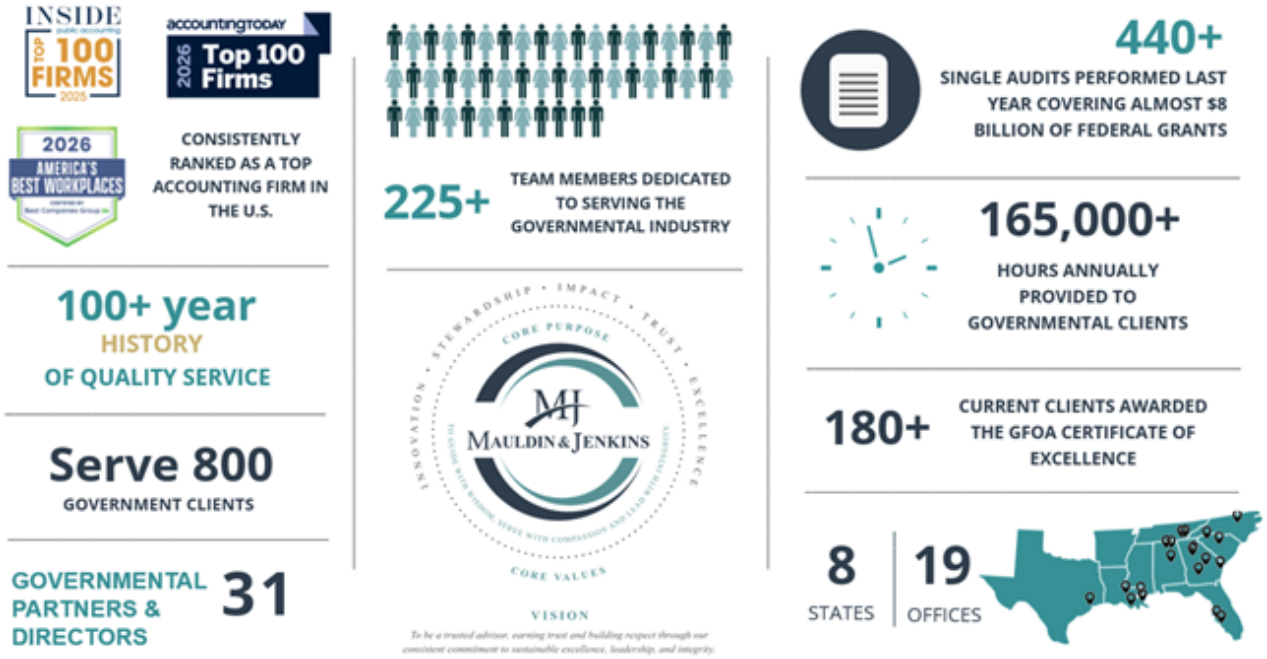
- Engagement Team and Firm Information.
- Overview of:
  - Audit Opinion;
  - Financial Statements;
  - Compliance Report.
- Required Communications under *Government Auditing Standards*.
- Accounting Recommendations and Related Matters.
- Answer Questions.



VISION

To be a trusted advisor, earning trust and building respect through our consistent commitment to sustainable excellence, leadership, and integrity.

MAULDIN & JENKINS BY THE NUMBERS



Engagement Team Leaders for the City Include:

- Daniel Anderson, Engagement Manager: 19 years of experience, 100% governmental
- Wade Sansbury, Quality Assurance Engagement Partner: 30 years of experience, 100% governmental

MAULDIN & JENKINS – ADDITIONAL INFORMATION

Other Industries and Services by Mauldin & Jenkins:
Each of Mauldin & Jenkins' offices provides a wide variety of services to a broad range of clientele. We have partners and managers who are responsible for specialized practice areas of auditing and accounting, taxes and management advisory services. Their purpose, as leaders in the particular practice area, is to establish policies with respect to technical matters in these specific areas and ensure that the quality of the Firm's practice is maintained.

Industries Served: Over the years, our partners have developed expertise in certain industries representative of a cross section of the Florida economy, including:

- Governmental Entities (state entities, cities, counties, school systems, business type operations, libraries, and other special purpose entities)
- SEC Registrants
- Wholesale Distribution
- Agri-Businesses
- Manufacturing
- Professional Services
- Employee Benefit Plans
- Financial Institutions (community banks, savings and loans, thrifts, credit unions, mortgage companies, and finance companies)
- Non-Profit Organizations
- Retail Businesses
- Long-Term Healthcare
- Construction and Development
- Individuals, Estates and Trusts
- Real Estate Management

Services Provided: This diversity of practice enables our personnel to experience a wide variety of business, accounting and tax situations. We provide the traditional and non-traditional services such as:

- Financial Audit/Review/Compilation
- Compliance Audits and Single Audits
- Agreed-Upon Procedures
- Forensic Audits
- Bond Issuance Services
- Performance Audits
- State Sales Tax Matters
- International Tax Matters
- Business and Strategic Planning
- Profitability Consulting
- Budgeting
- Buy-Sell Agreements and Business Valuation Issues
- Income Tax Planning and Preparation
- Multi-State Income Tax Issues
- Information Systems Consulting
- Cost Accounting Analysis
- Healthcare Cost Reimbursement
- Outsourced Billing Services
- Fixed Asset Inventories
- Succession and Exit Strategy Consulting
- Estate Planning
- Management Information Systems
- Employee Benefit Plan Administration
- Merger/Acquisition and Expansion Financing

GOVERNMENTAL ADVISORY SERVICES

Beyond traditional audit and accounting services and IT services, we provide advisory services that are wide-ranging in nature. Our experienced government advisory team helps governments, governmental agencies and special purpose governmental organizations balance fiscal responsibility with the latest business strategies to achieve targeted and overarching objectives. Our advisory services can be summarized via the following:



David Roberts
Partner, Governmental Advisory Services

David Roberts has more than 22 years of experience as a consultant and trusted advisor providing operational/organizational assessments and similar transformational projects for federal, state, and local governments across the country. David's experience includes leading numerous enterprise-wide/departmental/functional assessments and transformations over his career measuring the efficiency and effectiveness of organizational structures and culture, performance management, technology systems and strategies, staffing models, service delivery models, and customer satisfaction.

David helps his clients turn visions and goals into reality. He has helped multiple clients win national government industry awards for innovation, transformation, and cost savings.

David leads our Government Advisory Practice, where he focuses on helping governments and individual agencies fulfill and exceed their financial, operational, and regulatory obligations to the public. David has completed hundreds of projects over his career. On the following page are sample management consulting projects demonstrating David's depth and breadth completed within the past 12 months.

Operational and Performance Assessment – *Walton County, Georgia*
David led a multi-department Operational and Performance Assessment for Walton County. The scope included assessing organizational structure, operational efficiency, staffing levels and resource utilization, comparison to leading practices, and observations and recommendations to assist the County in achieving the desired future state. The final report included numerous observations with associated recommendations and a detailed Roadmap/Implementation Plan.

Outsourcing Feasibility Study – *City of Rocky Mount, North Carolina*
David led a feasibility study for the City of Rocky Mount to assess its current service delivery model for providing parks maintenance and landscaping services. City operations used of a hybrid model of both internal resources and third-party contractors to provide parks maintenance and landscaping. The project evaluated the pros and cons (both financial and non-financial) of: (1) maintaining the hybrid model, (2) performing all services in-house, and (3) performing all services externally.

Finance Functional Assessment – *Richland County Library, South Carolina*
David led a functional assessment of the Library's finance department. The project consisted of understanding the current state – current service provision, performance, workflow, business processes, internal controls, organizational structure, reporting, and communications. The current state was compared to leading practices and gaps were identified. An implementation roadmap was created that aligned recommendations to leaderships' vision to help the organization achieve its desired future state.

Grant Compliance Audit – *Decide DeKalb (Georgia)*
David led a Grant Compliance Assessment of various development projects for Decide DeKalb. The project reviewed the established grant and contractual criteria to be maintained by developers and compared with tenant information related to low income occupants. The project identified areas of compliance, non-compliance, and recommendations for remediation.

Forensic Audit – *Confidential City*
David led a forensic investigation into questionable cash management activity for a City Parks and Recreation department. The project reviewed bank account activity, cancelled checks, cash withdrawals, and purchased item documentation as well as conducted interviews with account cardholders to determine the collection, handling, and use of several hundred thousand dollars collected in fees, sponsorships, and contributions made to the City. Numerous observations and corresponding recommendations were developed to enhance internal controls, written policies, and procedures to correct conflicts of interest, mishandling of funds, and misappropriation of funds.

INDEPENDENT AUDITOR'S REPORT

The independent auditor's report has specific significance to readers of the financial report.

Opinions

We have issued an unmodified audit report, which is the highest form of assurance we can render with regard to the fairness of financial information on which we are opining. The financial statements are considered to present fairly the financial position and results of operations as of, and for the year ended September 30, 2025.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We are required to be independent of the City and to meet our ethical responsibilities.

Management's Responsibility for the Financial Statements

The financial statements are the responsibility of management. Management is also required to evaluate the City's ability to continue as a going concern.

Auditor's Responsibility

Our responsibility, as external auditors, is to express opinions on these financial statements based on our audit. We planned and performed our audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Other Reporting

Government Auditing Standards require auditors to issue a report on our consideration of internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. We have issued such a report and reference to this report is included in the independent auditor's report.

REVIEW OF ANNUAL COMPREHENSIVE FINANCIAL REPORT

General Information About the ACFR

An Annual Comprehensive Financial Report (ACFR) goes beyond the normal financial reporting required by accounting principles generally accepted in the United States. The City's ACFR includes the following elements/sections:

- **Introductory Section**: General information on the City's structure and the services it provides.
  - Letter of Transmittal
  - Organizational Chart
  - Directory of Officials
- **Financial Section:** Basic financial statements, footnotes and required supplementary information along with the auditor's report.
  - Independent Auditor's Report
  - Management Discussion and Analysis (MD&A)
  - Financial Statements and Footnotes
- **Statistical Section:** Broad range of financial, demographic information useful in assessing the City's economic condition, and this information covers multiple years.
  - Revenue Capacity Information
  - Own Source Revenue
  - Demographic and Economic Information

CITY OF FRUITLAND PARK, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025

OVERVIEW OF FINANCIAL STATEMENTS

The financial statements, as presented to you today, include the basic financial statements as well as Management's Discussion and Analysis as prepared by City management.

The City's basic financial statements include three components: (1) government-wide financial statements; (2) fund financial statements; and (3) notes to the financial statements.

The **government-wide financial statements** provide a broad overview of all of the City's activities. The *Statement of Net Position* presents information on all assets and liabilities of the City, with the difference between the two reported as net position. The *Statement of Activities* presents information showing how the City's net position changed during the most recent fiscal year. Revenues are categorized as program revenues or general revenues. Expenses are categorized by function.

The **fund financial statements** more closely resemble the financial statements as presented prior to the adoption of GASB Statement No. 34. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

COMPLIANCE REPORTS

The financial report package contains three compliance reports:

Yellow Book Report: The first compliance report is a report on our tests of the City's internal controls and compliance with laws, regulations, etc. The tests of internal controls were those we determined to be required as a basis for designing our financial statement auditing procedures. Such tests also considered the City's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. In accordance with the respective standards, the report is not intended to provide an opinion, but to provide a form of negative assurance as to the City's internal controls and compliance with applicable rules and regulations.

Independent Auditor's Management Letter: The Independent Auditor's Management Letter is required to document the City's Compliance with the requirements of the Rules of the Auditor General. In accordance with the respective rules, the report is not intended to provide an opinion, but to provide a form of negative assurance as to the City's internal controls and compliance with applicable rules and regulations.

Independent Accountant's Report: The Independent Accountant's Report is required to provide the results of our examination procedures performed concerning the City's investment of public funds in accordance with Florida Statutes.

REQUIRED COMMUNICATIONS

The Auditor's Responsibility Under *Government Auditing Standards* and Auditing Standards Generally Accepted in the United States of America

Our audit of the financial statements of the City of Fruitland Park, Florida (the "City") for the fiscal year ended September 30, 2025, was conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error, fraudulent financial reporting or misappropriation of assets. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. Accordingly, the audit was designed to obtain reasonable, rather than absolute, assurance about the financial statements. We believe our audit accomplishes that objective.

In accordance with *Government Auditing Standards*, we have also performed tests of controls and compliance with laws and regulations that contribute to the evidence supporting our opinion on the financial statements. However, they do not provide a basis for opining on the City's internal control or compliance with laws and regulations.

Accounting Policies

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the City. The City implemented GASB Statement No. 101, *Compensated Absences,* which required a restatement to beginning net position of the governmental activities.

In considering the qualitative aspects of the City's accounting policies, we did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. The City's policies relative to the timing of recording of transactions are consistent with GAAP and typical government organizations.

Management Judgments and Accounting Estimates

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. Management has informed us they used all the relevant facts available to them at the time to make the best judgments about accounting estimates and we considered this information in the scope of our audit. We considered this information and the qualitative aspects of management's calculations in evaluating the City's significant accounting policies. Estimates significant to the financial statements include such items as the estimated lives of depreciable assets, the estimated allowance for uncollectible accounts, and the assumptions used in the actuarial valuations for the pension and other post-employment benefit plans.

Financial Statement Disclosures

The footnote disclosures to the financial statements are also an integral part of the financial statements. The process used by management to accumulate the information included in the disclosures was the same process used in accumulating the financial statements, and the accounting policies described above are included in those disclosures. The overall neutrality, consistency and clarity of the disclosures was considered as part our audit and in forming our opinion on the financial statements.

Significant Difficulties Encountered in Performing the Audit

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

Audit Adjustments

During our audit of the City's basic financial statements as of and for the year ended September 30, 2025, all auditor proposed adjustments have been posted to the City's financial records.

Uncorrected Misstatements

We had no passed adjustments.

Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on significant matters, the scope of the audit or significant disclosures to be included in the financial statements.

Representation from Management

We requested written representations from management relating to the accuracy of information included in the financial statements and the completeness and accuracy of various information requested by us during the audit. Management provided those written representations without delay and in an organized manner.

Management's Consultations with Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Significant Issues Discussed with Management

There were no significant issues discussed with management related to business conditions, plans or strategies that may have affected the risk of material misstatement of the financial statements. We are not aware of any consultations management had with us or other accountants about accounting or auditing matters. No major issues were discussed with management prior to our retention to perform the aforementioned audit.

Independence

We are independent of the City, and all related organizations, in accordance with auditing standards promulgated by the American Institute of Public Accountants and *Government Auditing Standards*, issued by the Comptroller General of the United States.

Other Information in Documents Containing Audited Financial Statements

We are not aware of any other documents that contain the audited basic financial statements. If such documents were to be published, we would have a responsibility to determine that such financial information was not materially inconsistent with the audited statements of the City.

ACCOUNTING RELATED MATTERS

Other Matters for Communication to the City Council and Management

During our audit of the financial statements as of and for the year ended September 30, 2025, we noted other matters which we wish to communicate to you in an effort to keep the abreast of accounting matters that could present challenges in financial reporting in future periods. Our recommendations and proactive thoughts and communications are presented in the following paragraphs.

2025-001. Audit Adjustments

Criteria: Internal controls should be in place to provide reasonable assurance that all transactions are recorded in accordance with accounting principles generally accepted in the United States of America. As part of the audit process, we identified several transactions that were required to adjust the general ledger balances in order to properly present the financial statement free of material misstatement.

Condition: The City's internal control policies and procedures failed to detect entries that were required to properly present the financial statements free of material misstatement.

Context: Our testing identified the following adjustments that were required to be made: General Fund, Increase Investments and Fund Balance by $1,785,063, and Expenditures and Accounts Payable by $146,236; CRA Fund, Reduce Transfers in and Increase Fund Balance by $189,172; Capital Projects Fund, Increase Due from Other Government by $63,194, Decrease unearned revenue by $5,374,160, Increase Intergovernmental Revenue by $5,437,354, and increase Accounts Payable and Expenditures by $1,095,976; Utility Fund, Decrease Transfers In and Increase Net Position by $161,305, Increase Expenses by $108,527, increase accounts payable by $31,670, and decrease inventory by $76,857.

Effect: Audit adjustments were required to be made to the City's general ledger to properly record activity in the General, CRA, Capital Projects, and Utility Funds.

Recommendation: We recommend the City implement a process to track grant activity to ensure they are properly accounted for in its general ledger system.

2025-002. Timely Completion of Annual Audit (Compliance Finding)

Criteria: Florida Statutes require the annual audit to be submitted no later than nine months after the City's fiscal year-end.

Condition: The City did not have policies and procedures in place to close the year-end and provide supporting documentation for audit procedures to be performed in a timely manner.

Context: Supporting schedules related to capital assets and compensated absences were delayed in being provided to the auditor for testing.

Effect: The City's audit was not completed by the statutory due date of June 30, 2026.

Recommendation: We recommend the City implement procedures to ensure that annual audits are completed in a timely manner.

New Governmental Accounting Standard Board (GASB) Standards and Pronouncements

As has been the case for the past ten years, GASB has issued several other new pronouncements which will be effective in future years. The following is a brief summary of the new standards:

a) **Statement No. 103, *Financial Reporting Model Improvements*** was issued in April 2024 and is effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

The objective of this statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues.

Management's Discussion and Analysis
This statement continues the requirement that the basic financial statements be preceded by management's discussion and analysis (MD&A), which is presented as required supplementary information (RSI). MD&A provides an objective and easily readable analysis of the government's financial activities based on currently known facts, decisions, or conditions and presents comparisons between the current year and the prior year. This statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This statement emphasizes that the analysis provided in MD&A should avoid unnecessary duplication by not repeating explanations that may be relevant to multiple sections and that "boilerplate" discussions should be avoided by presenting only the most relevant information, focused on the primary government. In addition, this statement continues the requirement that information included in MD&A distinguish between that of the primary government and its discretely presented component units.

Unusual or Infrequent Items
This statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. Furthermore, governments are required to display the inflows and outflows related to each unusual or infrequent item separately as the last presented flow(s) of resources prior to the net change in resource flows in the government-wide, governmental fund, and proprietary fund statements of resource flows.

Presentation of the Proprietary Fund Statement of Revenues, Expenses, and Changes in Fund Net Position

This statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. Operating revenues and expenses are defined as revenues and expenses other than nonoperating revenues and expenses. Nonoperating revenues and expenses are defined as: (1) subsidies received and provided, (2) contributions to permanent and term endowments, (3) revenues and expenses related to financing, (4) resources from the disposal of capital assets and inventory, and (5) investment income and expenses.

In addition to the subtotals currently required in a proprietary fund statement of revenues, expenses, and changes in fund net position, this statement requires that a subtotal for *operating income (loss) and noncapital subsidies* be presented before reporting other nonoperating revenues and expenses. Subsidies are defined as: (1) resources received from another party or fund: (a) for which the proprietary fund does not provide goods and services to the other party or fund, and (b) that directly or indirectly keep the proprietary fund's current or future fees and charges lower than they would be otherwise, (2) resources provided to another party or fund: (a) for which the other party or fund does not provide goods and services to the proprietary fund, and (b) that are recoverable through the proprietary fund's current or future pricing policies, and (3) all other transfers.

Major Component Unit Information

This statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. If the readability of those statements would be reduced, combining statements of major component units should be presented after the fund financial statements.

Budgetary Comparison Information

This statement requires governments to present budgetary comparison information using a single method of communication—RSI. Governments also are required to present: (1) variances between original and final budget amounts, and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.

b) **Statement No. 104, *Disclosure of Certain Capital Assets*,** was issued in September 2024 and is effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. The objective of this statement is to clarify which types of capital assets must be disclosed separately in the notes to the financial statements as well as to establish disclosure requirements for capital assets that are held for sale.

The following types of capital assets should be disclosed separately in the capital asset rollforward in the notes to the financial statements:

- Lease assets reported in accordance with Statement 87 by major class of underlying asset. Intangible right-to-use assets recognized by an operator in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, by major class of underlying public-public partnership asset.
- Subscription assets reported in accordance with Statement 96.
- Intangible assets other than those three items noted above; specifically, intangible assets that represent the right to use a type of underlying asset should not be disclosed in the same major class as any owned assets of that type.

In addition, the statement requires that a capital asset held for sale should continue to be reported in the capital asset rollforward within the appropriate major class of asset. However, a government should disclose the historical cost and accumulated depreciation, as of the financial statement date, of capital assets held for sale, by major class of asset. In order to be considered held for sale, the statement specifies that:

- A government has decided to pursue the sale of the asset; and
- It is probable (likely to occur) that the sale will be finalized within one year of the financial statement date.

c) **Statement No. 105, *Subsequent Events*.** This statement defines subsequent events as transactions or other events that occur after the date of the financial statements but before the date the financial statements are available to be issued. This statement describes the date the financial statements are available to be issued as the date at which: (1) the financial statements are complete in a form and format that complies with generally accepted accounting principles, and (2) approvals necessary for issuance have been obtained. That definition modifies the subsequent events time frame throughout the GASB literature. This statement also requires the date through which subsequent events have been evaluated to be disclosed.

This statement clarifies the subsequent events that constitute recognized and nonrecognized events and establishes specific note disclosure requirements for nonrecognized events. The requirements of this statement are effective for fiscal years beginning after June 15, 2026, and all reporting periods thereafter. Earlier application is encouraged.

d) Other Pending or Current GASB Projects. As noted by the numerous pronouncements issued by GASB over the past decade, the GASB continues to research various projects of interest to governmental units. Subjects of note include:

- Infrastructure Assets is a project that will address issues related to accounting and financial reporting for infrastructure assets. The project will evaluate standard-setting options related to reporting infrastructure assets to make information: (1) more comparable across governments and more consistent over time, (2) more useful for making decisions and assessing government accountability, (3) more relevant to assessments of a government's economic condition, and (4) better reflect the capacity of those assets to provide service and how that capacity may change over time. Preliminary views on this topic are expected by late 2026.
- Revenue and Expense Recognition is a major project where the overall objective is to develop a comprehensive, principles-based model that would establish categorization, recognition, and measurement guidance applicable to a wide range of revenue and expense transactions. Achieving that objective will include: (1) development of guidance applicable to topics for which existing guidance is limited, (2) improvement of existing guidance that has been identified as challenging to apply, (3) consideration of a performance obligation approach to the GASB's authoritative literature, and (4) assessment of existing and proposed guidance based on the conceptual framework. The expected outcome of the project is enhanced quality of information that users rely upon in making decisions and assessing accountability. The GASB is currently reviewing comments and other input received from the stakeholder community during the preliminary views stage that was completed in 2021. The final standard is expected in mid 2027.

COMPLIMENTARY CONTINUING EDUCATION AND NEWSLETTERS FOR GOVERNMENTAL CLIENTS

Complimentary Continuing Education. We provide complimentary continuing education for all of our governmental clients. Each quarter, we pick a couple of significant topics tailored to be of interest to governmental entities. We have been providing these complimentary services virtually to allow for a wider array of clients to attend. We obtain the input and services of experienced outside speakers along with providing the instruction utilizing our in-house professionals. We hope the City staff and officials can participate in this opportunity, and that it will be beneficial to them. Examples of subjects addressed in the past include:

- Accounting for Debt Issuances
- ACFR Preparation (several times including a two-day hands-on course)
- Achieving Excellence in Financial Reporting
- Best Budgeting Practices, Policies and Processes
- Capital Asset Accounting Processes and Controls
- Component Units
- Cybersecurity Risk Management
- Evaluating Financial and Non-Financial Health of a Local Government
- Financial Report Card – Where Does Your Government Stand?
- Financial Reporting Model Improvements
- GASB No. 84, Fiduciary Activities
- GASB No. 87, Leases
- GASB Projects & Updates (ongoing and several sessions)
- Grants (Accounting and Auditing)
- Human Capital Management
- Information Technology (IT) Risk Management
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables & the Revenue Cycle
- Internal Revenue Service (IRS) Compliance Issues, Primarily Payroll Matters
- Legal Considerations for Debt Issuances & Disclosure Requirements
- Policies and Procedures Manuals
- Presenting Financial Information to Non-Financial People
- Procurement Card Red Flags
- Risk, Efficiency, & Effectiveness in Governments
- Segregation of Duties
- Single Audits for Auditees
- Uniform Grant Guidance

Governmental Newsletters. We periodically produce newsletters tailored to meet the needs of governments. The newsletters have addressed a variety of subjects and are intended to be timely in their subject matter. The newsletters are authored by Mauldin & Jenkins employees and are not purchased from an outside party. The newsletters are intended to keep you informed of current developments in the government finance environment.

In the past several years, the following topics have been addressed in our monthly newsletters:

- Are Your Government's Funds Secure?
- COVID-19 Updates (several)
- Cybersecurity Awareness
- Employee vs Independent Contractor
- Federal Funding and Accountability Transparency Act
- Forensic Audit or Financial Audit?
- GASB Invitation to Comment – the New Financial Reporting Model
- Grants Management
- OMB Compliance Supplements
- Property Tax Assessments
- Remote Auditing Best Practices
- Refunding Debt
- Rotating or Not Rotating Auditors
- Sales Tax Collections and Remittances by the State
- SAS Clarity Standards and Group Audits
- Single Audit, including Uniform Guidance (several)
- Various GASB statements

Communication. In an effort to better communicate our complimentary continuing education plans and newsletters, please email Paige Vercoe at pvercoe@mjcpa.com and provide to her individual names, mailing addresses, email addresses, and phone numbers of anyone you wish to participate and be included in our database.

CLOSING

If you have any questions regarding any items set forth in this memorandum, we will be pleased to discuss it with you at your convenience. This information is intended solely for the use of the City of Fruitland Park management, and others within the City's organization and is not intended to be and should not be used by anyone other than these specified parties.

We appreciate the opportunity to serve the City of Fruitland Park and look forward to serving the City in the future. Thank you.

GOING FURTHER

CITY OF FRUITLAND PARK, FLORIDA
COMMUNITY REDEVELOPMENT AGENCY

ANNUAL FINANCIAL REPORT
SEPTEMBER 30, 2025

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Annual Financial Report

September 30, 2025

City of Fruitland Park, Florida
Community Redevelopment Agency

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FINANCIAL SECTION

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MAULDIN & JENKINS
CPAs & ADVISORS

Independent Auditor's Report

The Honorable Mayor and CRA Commission
City of Fruitland Park
Community Redevelopment Agency
Fruitland Park, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and major fund (the "General Fund") of the City of Fruitland Park, Florida Community Redevelopment Agency (the "CRA"), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the CRA's basic financial statements as listed in the table of contents.

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 7 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2026, on our consideration of the CRA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the CRA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CRA's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Bradenton, Florida
November 5, 2026

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Management's Discussion and Analysis

This section of the report presents our discussion and analysis of the performance of the City of Fruitland Park Community Redevelopment Agency (the "CRA") during the year ended September 30, 2025. Please read it in conjunction with the CRA's financial statements, which follow this section.

Overview of the Financial Statements

This annual report contains government-wide financial statements that report on the CRA's activities as a whole and fund financial statements that report on the CRA's individual funds.

Basic Financial Statements

Government-wide financial statements. The focus of the *government-wide financial statements* is on the overall financial position and activities of the CRA. Reporting is similar to that of a private-sector business. The government-wide financial statements report information about the CRA as a whole and about its activities in a way that helps answer questions about the financial health of the CRA and whether the activities of the year contributed positively or negatively to that health.

The government-wide financial statements include the Statement of Net Position and Statement of Activities.

- The *Statement of Net Position* presents information on the assets held and liabilities owed by the CRA, both long- and short-term. Assets are reported when acquired and liabilities are reported when they are incurred, regardless of the timing of the related cash flows to acquire these assets or liquidate such liabilities.

The difference between the CRA's total assets and total liabilities is *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the CRA is improving or deteriorating. Although the purpose of the CRA is not to accumulate net position in general, as this amount increases, it indicates that the financial position of the CRA is improving over time.

- The *Statement of Activities* presents the revenues and expenses of the CRA. The items presented on the Statement of Activities are measured in a manner like the approach used in the private sector in that revenues are recognized when earned and expenses are reported when incurred. Accordingly, revenues are reported even when they may not be collected for several months after the end of the accounting period and expenses are recorded even though they may not have used cash during the current period.

Both of the government-wide financial statements distinguish functions of the CRA that are principally supported by taxes and intergovernmental revenue (governmental activities). The governmental activities of the CRA are mainly economic environment activities.

Fund financial statements. The focus of fund financial statements is directed to specific activities of the CRA. The CRA, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental fund. The CRA has only one governmental fund, a General Fund. Financial statements consist of a balance sheet and a Statement of Revenue, Expenditures and Changes in Fund Balance. These statements are prepared on an accounting basis that is significantly different from that used to prepare the government-wide financial statements.

In general, these financial statements have a short-term emphasis and, for the most part, measure and account for cash and other assets that can easily be converted to cash. For example, amounts reported on the balance sheet include items such as cash and receivables but do not include capital assets such as land and buildings. The difference between a fund's total assets and total liabilities is the fund balance, and generally indicates the amount that can be used to finance the next fiscal year's activities. The operating statement for governmental funds reports only those revenues that were collected during the current period or very shortly after the end of the year. Expenditures are generally recorded when incurred.

For the most part, the balances and activities accounted for in governmental funds are also reported in the governmental activities columns of the government-wide financial statements. However, because different accounting bases are used to prepare governmental fund financial statements and government-wide financial statements, there are often significant differences between the totals presented. For this reason, there is an analysis after the governmental fund balance sheet that reconciles the total fund balance for the governmental fund to the amount of net position presented in the governmental activities column on the Statement of Net Position. Also, there is an analysis after the Statement of Revenue, Expenditures, and Changes in Fund Balance that reconciles the total change in fund balance for the General Fund to the change in net position as reported in the governmental activities column in the Statement of Activities.

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

Government-Wide Financial Analysis

The table below presents a summary of net position as of September 30, 2025 and 2024 derived from the government-wide Statement of Net Position:

	Governmental Activities	
	2025	2024
Assets		
Current and other assets	$ 3,581,951	$ 2,688,606
Capital assets	272,660	53,550
Total assets	3,854,611	2,742,156
Liabilities		
Other liabilities	-	196,000
Total liabilities	-	196,000
Net Position		
Net investment in capital assets	272,660	53,550
Restricted	3,581,951	2,492,606
Total net position	$ 3,854,611	$ 2,546,156

As noted earlier, net position may serve, over time, as a useful indication of the CRA's financial position. At the close of the most recent fiscal year, the CRA's assets exceeded its liabilities by $3,854,610. Of this amount, $3,581,950 is restricted for Community Redevelopment.

The table below presents a summary of changes in net position for the years ended September 30, 2025 and 2024 as derived from the government-wide Statement of Activities:

	Governmental Activities	
	2025	2024
Revenues		
Property taxes - TIF	$ 510,632	$ 434,708
Unrestricted intergovernmental revenues	746,880	787,243
Unrestricted investment earnings	126,900	116,490
Total revenues	1,384,412	1,338,441
Expenses		
General government	75,957	442,131
Total expenses	75,957	442,131
Increase in net position	1,308,455	896,310
Net position, beginning	2,546,156	1,649,846
Net position, ending	$ 3,854,611	$ 2,546,156

Governmental Activities

Governmental activities increased the CRA's net position by $1,308,454, primarily caused by inflow of property tax and intergovernmental revenues that are reserved for future projects within the CRA.

Financial Analysis of the CRA General Fund

As noted earlier, the CRA uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the CRA's General Fund is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the CRA's financing requirements. In particular, the fund balance at year-end provides the resources available for spending.

Budgetary Highlights

The variance between budgeted and actual expenditures during the year totaled $1,250,109. This variance is primarily contributed to by the delay in street and sidewalk projects for the 466A expansion. Also included in the variance are unused funds set aside for business grants that have not had applicants.

Revenues of the CRA fell short of budgeted amounts by $160,765, primarily due to a budgeted use of fund balance in the amount of $189,172.

Capital assets. The CRA accounts for capital projects of the City using CRA funds until the project is complete and conveyed to the City. As of September 30, 2025 and 2024, construction in progress for these projects was $272,660 and $53,550, respectively.

Long-term liabilities. As of September 30, 2025 and 2024, the CRA did not report any long-term liabilities.

Economic Factors

We are not currently aware of any conditions that are expected to have a significant effect on the CRA's financial position or results of operations.

Contacting the CRA's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the CRA's finances and to show the CRA's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact City Hall at 352-360-6686, Fruitland Park, Florida.

BASIC FINANCIAL STATEMENTS

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City of Fruitland Park Community Redevelopment Agency

STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

	Governmental Activities
Assets	
Cash and cash equivalents	$ 2,959,816
Investments	100,000
Due from other government	522,135
Capital Assets	
Capital assets not being depreciated	272,660
Total assets	3,854,611
Liabilities	
Total liabilities	-
Net Position	
Net investment in capital assets	272,660
Restricted for community development	3,581,951
Total net position	$ 3,854,611

The accompanying notes to finanacial statements are an integral part of this statement.

City of Fruitland Park Community Redevelopment Agency

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Functions/Programs	Expenses	Net (Expense) Revenue and Changes in Net Position Governmental Activities
Governmental activities:		
General government	$ 75,957	$ (75,957)
Total governmental activities	75,957	(75,957)
General revenues:		
Property taxes		510,632
Unrestricted intergovernmental revenues		746,880
Unrestricted investment earnings		126,900
Total general revenues and transfers		1,384,412
Change in net position		1,308,455
Net position, beginning		2,546,156
Net position, ending		$ 3,854,611

The accompanying notes to finanacial statements are an integral part of this statement.

City of Fruitland Park Community Redevelopment Agency

BALANCE SHEET – GOVERNMENTAL FUNDS SEPTEMBER 30, 2025

	General Fund
Assets	
Cash and cash equivalents	$ 2,959,816
Investments	100,000
Due from other governments	522,135
Total assets	3,581,951
Liabilities	
Accounts payable	-
Total liabilities	-
Fund Balances	
Restricted for community development	3,581,951
Total fund balances	3,581,951
Total liabilities and fund balances	$ 3,581,951

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balance governmental funds	$ 3,581,951
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds	272,660
	$ 3,854,611

The accompanying notes to finanacial statements are an integral part of this statement.

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	General Fund
Revenues	
Property taxes	$ 510,632
Intergovernmental revenues	746,880
Investment earnings	126,900
Total revenues	1,384,412
Expenses	
Current	
General government	75,957
Capital outlay	219,110
Total expenditures	295,067
Excess (deficiency) of revenues over expenditures	1,089,345
Net change in fund balances	1,089,345
Fund balances, beginning of year	2,492,606
Fund balances, ending of year	$ 3,581,951

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances, total governmental funds:	$ 1,089,345
Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the statement of activities reports only a portion of the outlay as expense.	
Expenditures for capital assets	219,110
Change in net position of governmental activities	$ 1,308,455

The accompanying notes to finanacial statements are an integral part of this statement.

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-
	Original	Budget	Budgetary	Positive
Revenues				
Taxes				
Property taxes	$ 513,089	$ 513,089	$ 510,632	$ (2,457)
Intergovernmental revenues	750,516	750,516	746,880	(3,636)
Investment earnings	92,400	92,400	126,900	34,500
Use of fund balance	-	189,172	-	(189,172)
Total revenues	1,356,005	1,545,177	1,384,412	(160,765)
Expenditures				
Current				
General government	106,005	106,005	75,957	30,048
Capital outlay	600,000	1,439,172	219,110	1,220,062
Total expenditures	706,005	1,545,177	295,067	1,250,110
Excess of revenues over expenditures	650,000	-	1,089,345	1,089,345
Net change in fund balances	650,000	-	1,089,345	1,089,345
Fund balances, beginning	2,492,606	2,492,606	2,492,606	-
Fund balances, ending	$ 3,142,606	$ 2,492,606	$ 3,581,951	$ 1,089,345

The accompanying notes to finanacial statements are an integral part of this statement.

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Notes To Financial Statements

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The City of Fruitland Park (the "City") is a political subdivision of the state of Florida located in Lake County. The City created the Community Redevelopment Agency (the "CRA") in March of 1995. This is a dependent taxing district established in accordance with Chapter 163, Part III, Florida Statutes. Notification to affected taxing agency was done in compliance with Chapter 163.346, Part III, Florida Statutes. The incremental annual increase in tax over the base years will be used to fund projects designed to enhance and improve the described area. The City Commission, being the duly elected governmental body for the designated area, passed Resolution 95-012, which established the City of Fruitland Park Community Redevelopment Agency as the Redevelopment Agency for the purpose of carrying out the community redevelopment programs and plans within the area and adopted a community redevelopment plan. Through Ordinance 95-001 the City established the Community Redevelopment Trust Fund to account for all transactions generated by this special revenue fund. In September 2006, the CRA adopted Resolution 2006-022 to expand the CRA boundaries and modified the redevelopment plan. The CRA is governed by a Board, all of whom are members of the City Commission.

In evaluating how to define the government, for financial reporting purposes, the CRA has considered all potential component units. The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body, and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it. The CRA has no component units.

A primary government has the ability to impose its will on an organization if it can significantly influence the programs, projects or activities of, or the level of services performed or provided by, the organization. A financial benefit or burden relationship exists if the primary government: (a) is entitled to the organizations' resources; (b) is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide financial support to, the organization; or (c) is obligated in some manner for the debt of the organization. In applying the above criteria, the CRA is a component unit of the City.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the CRA. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the CRA. The government reports the following fund:

General Fund – Established as a dependent taxing district of the City. The incremental annual increase in tax over the base years will be used to fund projects designed to enhance and improve the described area.

Amounts reported as program revenues include: (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

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

Assets, Liabilities, Deferred Outflows/Inflows and Net Position/Fund Balance

Deposits and Investments

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments of the CRA are reported at fair value and are categorized within the fair value hierarchy established in accordance with GASB Statement No. 72, *Fair Value Measurement and Application.* The CRA's investments consist of investments authorized per their investment policy, adopted in accordance with Section 218.415, Florida Statutes.

Receivables and Payables

All receivables are shown net of an allowance for uncollectable amounts. The CRA's primary source of revenue is tax-increment funds. This revenue is computed by applying the respective operating tax rates for the City and the County, multiplied by increased value of property located within the boundaries of the redevelopment areas of the CRA in excess of the base property value, minus 5%. The City and the County, are required to fund this amount annually without regard to tax collections or other obligations.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the CRA's capitalization policy as assets with an initial, individual cost of $500 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Any assets purchased with CRA funds are conveyed to the City for ownership and maintenance. At year end, all assets are considered construction in progress.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, Deferred Outflows/Inflows and Net Position/Fund Balance (Continued)

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The CRA has no items that qualify for reporting in this category. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The CRA has no items that qualify for reporting in this category.

Net Position Flow Assumptions

Sometimes the CRA will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the CRA's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance Flow Assumptions

Sometimes the CRA will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balances). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the CRA's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, Deferred Outflows/Inflows and Net Position/Fund Balance (Continued)

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The CRA itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the CRA's highest level of decision-making authority. The Commission is the highest level of decision-making authority for the CRA that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the CRA for specific purposes but do not meet the criteria to be classified as committed. The commission has maintained authority to assign fund balance. The commission may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent assets and liabilities as of the financial statement date and the reported amounts of revenues and expenses or expenditures during the reporting period. Actual results could differ from those estimates.

New Accounting Standards

In fiscal year 2025, the CRA has not implemented any new accounting standards with a material effect on the CRA's financial statements.

NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

The CRA follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to the end of the fiscal year, the CRA Manager submits to the CRA Commission a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public workshops are held where the Commission, CRA Manager and department heads refine budget detail items. Public hearings are held to obtain taxpayer comments. The budget is then enacted through passage of a resolution no later than September 30.
3. Appropriations are authorized by resolution at the department level. These are the legal levels of budgetary control. Administrative control is maintained through the establishment of more detailed line-item budgets.
4. The CRA Manager is authorized to transfer budgeted amounts between line items within any department; however, any revisions that alter the total expenditures of a department must be approved by a majority vote of the CRA Commission.
5. Formal budgetary integration is employed as a management control device during the year for governmental funds. Total budgeted appropriations within a governmental fund type may not be exceeded legally.
6. Encumbrance accounting is currently employed by the CRA. Encumbrances outstanding at year end do not constitute expenditures or liabilities and are not reported as committed or assigned fund balances. All appropriations and encumbrances lapse at year-end.

NOTE 3. DEPOSITS AND INVESTMENTS

Deposits

All bank deposits were covered by Federal Depository Insurance or by collateral held in banks that are members of the State of Florida's Collateral Pool as specified under Florida law. Florida Statutes provide for collateral pooling by banks and savings and loans. This limits local government deposits to "authorized depositories".

Investments

The CRA's investment policies are governed by State Statutes and City ordinances. City ordinance allows investments in any financial institution that is a qualified public depository of the State of Florida as identified by the State Treasurer, in accordance with Chapter 280 of the Florida Statutes. Authorized investments are:

1. U.S. Government obligations, U.S. Government agency obligations, and U.S. Government instrumentality obligations;
2. Canadian government obligation (payable in local currency);
3. Certificates of deposit;
4. Savings and loan association deposits;
5. Prime bankers acceptances;
6. Prime commercial paper;
7. Investment-grade obligations of state, provincial and local governments and public authorities;
8. Money market mutual funds regulated by the Securities and Exchange Commission and whose portfolios consist only of domestic securities;
9. Statewide investment pools;
10. Mutual funds;
11. The Local Government Surplus Funds Trust Fund, or any intergovernmental investment pool authorized pursuant to the Florida interlocal Cooperation Act, as provided in F.S. § 163.01;
12. Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
13. Savings accounts in state-certified qualified public depositories, as defined in F.S. § 280.02;
14. Certificates of deposit in state-certified qualified public depositories, as defined in F.S. § 280.02;
15. Direct obligations of the U.S. Treasury;
16. Federal agencies and instrumentalities.

NOTE 3. DEPOSITS AND INVESTMENTS (CONTINUED)

Interest Rate Risk

Interest rate risk exists when there is a possibility that changes in interest rates could adversely affect an investment's fair value. The CRA's investment policy does not specifically address interest rate risk.

Credit Risk

The CRA's investment policy limits its investments to the State Board of Administration investment pool, certificates of deposit, highly rated money market funds, government obligation, and mutual funds.

Custodial Credit Risk

Custodial risk is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At September 30, 2025, none of the CRA investments listed are exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

The State Board of Administration (SBA) Local Government Investment Pool (LGIP), operated by the Florida State Board of Administration, is a "2a-7 like" pool in accordance with GASB 31; therefore, it is not presented at fair value but at its actual pooled share price which approximates fair value. The LGIP is not a registrant with the SEC; however, the State of Florida does provide regulatory oversight.

Investment Type	Fair Value	Credit Rating	Weighted Average Maturity
Florida Prime	$ 2,959,816	AAAm	47 days
Certificates of deposit	100,000	N/A	260 days
	$ 3,059,816		

NOTE 4. CAPITAL ASSETS

The following is a summary of capital asset activity for the year ended September 30, 2025:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Construction in progress	$ 53,550	$ 219,110	$ -	$ 272,660
Total capital assets, not being depreciated	$ 53,550	$ 219,110	$ -	$ 272,660

NOTE 5. CONTINGENT LIABILITIES

Litigation

The CRA is engaged in various liability claims incidental to the conduct of its general government operations at September 30, 2025. While the ultimate outcome of the litigation cannot be determined at this time, management believes that any amounts not covered by insurance, if any, resulting from these lawsuits would not materially affect the financial position of the CRA.

Risk Management

The CRA is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the CRA carries commercial insurance. There have been no significant reductions in insurance coverage from the prior year and settlements have not exceeded insurance coverage during the past three years.

NOTE 6. RELATED PARTY TRANSACTIONS

The CRA is a component unit of the City of Fruitland Park, Florida. For the year ended September 30, 2025, the CRA's tax increment revenues include $510,632 received from the City. In addition, the CRA reimbursed the City for services performed on behalf of the CRA for administrative services. Payment to the City for these services during the year ended September 30, 2025 was approximately $74,000.

NOTE 7. SOURCES OF DEPOSITS AND PURPOSE OF WITHDRAWALS

Pursuant to Florida Statute 163.387, listed below is a summary of the sources and amounts of deposits to, and the purpose and amounts of withdrawals from, the CRA Funds for the fiscal year ended September 30, 2025:

Source of Deposit	
Property taxes	$ 510,632
Intergovernmental revenues	746,880
Investment income	126,900
Total sources	$ 1,384,412
Purpose of Withdrawal	
Capital outlay	$ 219,110
Professional services	74,131
Miscellaneous	1,827
Total withdrawals	$ 295,068

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OTHER REPORTS

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MAULDIN & JENKINS
CPAs & ADVISORS

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

The Honorable Mayor and CRA Commission
City of Fruitland Park
Community Redevelopment Agency
Fruitland Park, Florida

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the *City of Fruitland Park, Florida Community Redevelopment Agency* (the "CRA") as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the CRA's basic financial statements and have issued our report thereon dated November 5, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the CRA's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* as finding 2025-001.

CRA's Response to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on the CRA's response to the finding identified in our audit and described in the accompanying schedule of findings and responses. The CRA's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Mauldin & Jenkins, LLC

Bradenton, Florida
November 5, 2026

City of Fruitland Park Community Redevelopment Agency

SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

SECTION I
SUMMARY OF AUDIT RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting: Material weaknesses identified?	___Yes __X__ No
Significant deficiencies identified not considered to be material weaknesses?	___ Yes __X__ None reported
Noncompliance material to financial statements noted?	__X__ Yes _____ No

Federal Awards and State Financial Assistance Projects

The City of Fruitland Park Community Redevelopment Agency did not expend $1,000,000 in federal or $750,000 in state funds during its fiscal year ended September 30, 2025.

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES

2025-001. Timely Completion of Annual Audit

Criteria: Florida Statutes require the annual audit to be submitted no later than nine months after the CRA's fiscal year-end.

Condition: The CRA did not have policies and procedures in place to close the year-end and provide supporting documentation for audit procedures to be performed in a timely manner.

Context: Audit requests were not received in a timely manner for the audit to be completed timely in accordance with Florida Statutes.

Effect: The CRA's audit was not completed by the statutory due date of June 30, 2026.

Recommendation: We recommend the CRA implement procedures to ensure that annual audits are completed in a timely manner.

View of Responsible Officials: We agree with the finding and steps have already been taken to accurately record year-end adjustments to the fiscal year 2026 financial statements.

City of Fruitland Park Community Redevelopment Agency

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

2024-001. Timely Completion of Annual Audit

Criteria: Florida Statutes require the annual audit to be submitted no later than nine months after the CRA's fiscal year-end.

Condition: The CRA did not have policies and procedures in place to close the year-end and provide supporting documentation for audit procedures to be performed in a timely manner.

Status: Repeat finding. See 2025-001.

MAULDIN & JENKINS
CPAs & ADVISORS

Independent Auditor's Management Letter

The Honorable Mayor and CRA Commission
City of Fruitland Park
Community Redevelopment Agency
Fruitland Park, Florida

Report on the Financial Statements

We have audited the financial statements of the City of Fruitland Park Community Redevelopment Agency (the "CRA"), as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated November 5, 2026.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated November 5, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. As noted in the schedule of findings and responses, Finding 2025-001 is a repeat finding from 2023-01 and 2024-001.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The CRA has made these disclosures in the notes to the financial statements. There are no component units.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the CRA has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the CRA did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor the CRA's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by the same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the CRA's geographical boundaries during the fiscal year under audit.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the CRA reported:

a. The total number of CRA employees compensated in the last pay period of the CRA's fiscal year as zero.
b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the CRA's fiscal year as none.
c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as none.
d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as none.
e. Each construction project with a total cost of at least $65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with total expenditures for such project as: Fountain Street - $189,172.
f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the CRA amends a final adopted budget under Section 189.016(6), Florida Statutes, has been presented on page 12 of this report.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

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

Mauldin & Jenkins, LLC

Bradenton, Florida
November 5, 2026

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MAULDIN & JENKINS
CPAs & ADVISORS

Independent Accountant's Report

The Honorable Mayor and CRA Commission
City of Fruitland Park
Community Redevelopment Agency
Fruitland Park, Florida

We have examined the City of Fruitland Park Community Redevelopment Agency's (the "CRA"), compliance with Sections 218.415, 163.387(6), and 163.387(7), Florida Statutes, during the year ended September 30, 2025. Management of the CRA is responsible for the CRA's compliance with those requirements. Our responsibility is to express an opinion on the CRA's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the CRA complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the CRA complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

Our examination does not provide a legal determination on the CRA's compliance with specified requirements.

In our opinion, the CRA complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2025.

This report is intended solely for the information and use of the CRA and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.

Mauldin & Jenkins, LLC

Bradenton, Florida
November 5, 2026

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CITY COMMISSION 2027 MEETING SCHEDULE

The City of Fruitland Park holds its regularly scheduled meetings every second and fourth Thursday of the month at 6:00 p.m. at 506 West Berckman Street, Fruitland Park, Florida 34731. (City code reflects at least once in every month ss3.11, procedure.) The following meeting dates, times and locations are subject to change due to special and/or workshop meetings, public hearings, national holidays, office closings and any other unforeseen circumstances such as emergencies:

January 14, 2027
January 28, 2027

February 11, 2027
February 25, 2027

March 11, 2027
March 11, 2027 (CRA)
March 25, 2027

April 8, 2027
April 22, 2027

May 13, 2027
May 27, 2027

June 10, 2027
June 10, 2027 (CRA)
June 24, 2027

July 08, 2027
July 22, 2027

August 3, 2027, budget workshop and 10% reduction exercise
August 4, 2027, (budget) workshop -tentative
August 12, 2027 - CANCELLED
August 26, 2027

September 09, 2027
September 09, 2027 (CRA)
September 23, 2027

October 14, 2027
October 28, 2027

November 11, 2027 – CANCELLED - Veteran's Day
November 25, 2027 – CANCELLED – Thanksgiving

December 09, 2027
December 09, 2027 (CRA)
December 23, 2027 – CANCELLED - Christmas

Any person requiring a special accommodation at these meetings because of a disability or impairment should contact the city clerk's office at city hall (352) 360-6727 at least forty-eight (48) hours prior to the meeting. (§286.26 F.S.)

CITY OF FRUITLAND PARK
AGENDA ITEM SUMMARY SHEET
Item Number: **8c**

ITEM TITLE: **Lake County Educational Concurrency Review Committee Appointment**

MEETING DATE: Thursday, November 12, 2026

DATE SUBMITTED: Thursday, November 6, 2026

SUBMITTED BY: (city attorney/city manager/city clerk)

BRIEF NARRATIVE: **The Lake County Educational Concurrency Review Committee** requires that a representative from the city be appointed annually in accordance to subsection 1.1 of the interlocal agreement among Lake County, Lake County School Board and the municipalities for school facilities planning and siting and Ordinance 2008-007 Public Schools Element.

According to Public Schools Element Ordinance 2008-007 and subsection 1.1 of the interlocal agreement among Lake County, Lake County School Board and the municipalities for school facilities planning and siting, a city representative is required to be appointed annually.

FUNDS BUDGETED: None

ATTACHMENTS: Ordinance 2008-007 and joint meetings excerpt from ILA

RECOMMENDATION: Appoint a representative to serve on the concurrency review committee.

ACTION: Appointment a representative

WHEREAS, the County, the Cities and the School Board are mandated to enter into this Interlocal Agreement pursuant to Section 163.01, Section 163.3177(6)(h)2, Section 163.3180(13)(g), and Section 1013.33(2)(a), Florida Statutes,; and

WHEREAS, sections 163.31777 and 163.3180(g), Florida Statutes, sets the school concurrency requirements that must be implemented through interlocal coordination between the County, the Cities and the School Board; and

WHEREAS, the County, the Cities and the School Board have met and coordinated with respect to the statutory requirements for a countywide, uniform school concurrency program; and

WHEREAS, the School Board is obligated to maintain and implement a financially-feasible, 5-year capital facilities program based on the level of service standards provided for in this Agreement; and

WHEREAS, the County and the Cities are required to amend their comprehensive plan and Land Development Regulations, as appropriate and necessary, in order to effectuate their obligations under this Agreement and state statute; and

WHEREAS, the School Board has a constitutional and statutory obligation to provide a uniform system of free public schools on a countywide basis; and

WHEREAS, the County and the Cities have the sole authority to undertake land use planning and to implement necessary land development regulations within their jurisdictions; and

WHEREAS, this Agreement neither is intended to nor does it delegate or transfer any land use planning or regulatory authority to the School Board; and

WEHREAS, the Concurrency Review Committee requested certain changes to the Interlocal Agreement by vote at its meeting held on February 7, 2008, such changes being incorporated into this First Amended Interlocal Agreement.

NOW THEREFORE, be it mutually agreed between the School Board of Lake County and the Board of County Commissioners of Lake County and the cites of Astatula, Howey in the Hills, Tavares, Mt. Dora, Eustis, Umatilla, Leesburg, Lady Lake, Fruitland Park, Minneola, Mascotte, Groveland, Clermont, and Monteverde that the following requirements and procedures shall be utilized in coordinating land use and the siting of public school facilities:

Section 1 Coordination and Sharing of Information

Section 1.1 Joint Meetings

1.1.1 Staff of the County, the Cities, and the School Board shall meet at least quarterly to discuss issues regarding coordination of land use and school facilities planning, including such issues as population and student projections, levels of service, capacity, development trends, school needs, co-location and joint use opportunities, and ancillary infrastructure improvements needed to support schools and ensure safe student access. The School Board staff shall be responsible for making meeting arrangements. Such meetings shall be held during the first two weeks of January, April, July and October each year.

1.1.2 The Lake County Educational Concurrency Review Committee shall meet at least annually, but more often as needed. The annual meeting shall be held during the first two weeks of December each year. The annual meeting will provide an opportunity for the Committee to hear reports, discuss policy and reach understandings concerning issues of mutual concern regarding school concurrency, coordination of land use and school facilities planning, population and student growth, development trends, school needs, off-site improvements, and joint use opportunities. The Superintendent of Schools or designee shall be responsible for making meeting arrangements and providing notification, including notice to the general public.

1.1.3 The Lake County Educational Concurrency Review Committee shall be composed of the following members: Sixteen members, with one representative from the Lake County School Board, one from the

Lake County Board of County Commissioners, and one representative from each City. Members may be elected officials or citizens. Members of the Committee shall be appointed annually by each appointing body. The Committee shall elect a chair and a vice-chair and shall adopt such rules as it determines are necessary. The Committee shall be subject to the Public Meetings Law and all meetings shall be duly noticed, open to the public, and duly advertised. Six members of the committee shall constitute a quorum

Section 1.2 Oversight Process

The effectiveness with which the Interlocal Agreement is being implemented shall be considered at the annual meeting described in Section 1.1.2. The staff representatives of each local government and the School Board, as described in Section 1.1.1, shall provide technical review and recommendations regarding any need for change to the provisions of the agreement. The workshop shall be publicly noticed and the agenda shall provide an opportunity for public input and comment. The representatives of each of the local governments and School Board will report back to their respective bodies with recommendations for any needed changes to this Agreement. The Committee shall prepare and adopt an annual report summarizing its findings and shall distribute such report to the County, all Cities and the School Board.

Section 1.3 Student Enrollment, Population Projections, Growth and Development Trends

1.3.1 In fulfillment of their respective planning duties, the County, the Cities, and the School Board agree to coordinate and base their plans upon consistent projections of the amount, type, and distribution of population growth and student enrollment. The School Board shall be responsible for developing student enrollment projections and generation rates and the County shall be responsible for developing county-wide population growth projections. The School Board and County shall consult with the Cities in developing its projections. The School Board shall use the procedures set forth in Section 5.1.1 (2) in making any changes to the methodology of how these projections are made.

1.3.2 The School Board shall utilize both district-wide student population projections, which are based on information produced by the demographic, revenue, and education estimating conferences pursuant to Section 216.136, Florida Statutes, where available, and projections based on the Concurrency Service Areas (CSA) established in Section 5 of this Agreement. These projections may be modified by the School Board based on local development trends and data with agreement of the Florida Office of Educational Facilities and the SMART (Soundly Made, Accountable, Reasonable and Thrifty) Schools Clearinghouse. Such student population projections shall take into account students who are home schooled, who attend private schools, or who attend non-conversion charter schools.

1.3.3 Quarterly, the County and each City shall provide the School Board with a report on growth and development trends within their respective jurisdiction, by CSA, as provided in Section 5 of this Agreement. This report will be in tabular, graphic, and textual formats and shall be provided by January 15, April 15, July 15 and October 15 of each year for the quarter that ended on the last day of the previous month.

(1) The report shall include the following:

a. The type, number, and location of residential units which have received zoning approval or site plan approval, and if available, any phasing plans for such development;

b. Information, to the extent available, regarding the conversion or redevelopment of housing or other structures into residential units which are likely to generate new students;

c. The amount of school impact fees assessed by unit type, the unit of local government from which the fees were collected, the amount of impact fee revenues collected, and any pending changes to the school impact fee schedule;

CITY OF FRUITLAND PARK
AGENDA ITEM SUMMARY SHEET
Item Number: **8d**

ITEM TITLE: **Lake~Sumter MPO Governing Board Appointments**

MEETING DATE: **Thursday, November 12, 2026**

DATE SUBMITTED: Thursday, November 6, 2026

SUBMITTED BY: city attorney/city manager/city clerk

BRIEF NARRATIVE: **Lake~Sumter Metropolitan Planning Organization (LSMPO) Governing Board members** (primary and alternate), according to its bylaws are required to be designated by city commission.

At the June 26, 2025 regular meeting, the City Commission appointed Commissioner Cosenza as the primary voting member and Commissioner Williams as the alternate to serve on the LSMPO.

Public Works Director Robb Dicus currently serves as a member of the Technical Advisory Committee (TAC) and the Citizen Advisory Committee position representing the city remains vacant.

FUNDS REQUIRED: None

ATTACHMENTS: None

RECOMMENDATION: Appointment of Representatives to the MPO

ACTION: **Appoint or reappoint a primary member and appoint an alternate to serve on the Lake~Sumter MPO Governing Board.**

CITY OF FRUITLAND PARK

AGENDA ITEM SUMMARY SHEET

Item Number: **8e**

ITEM TITLE: **Resolution 2026-058 Heartland League of Cities Appointment of Member and Alternate**

MEETING DATE: Thursday, November 12, 2026

DATE SUBMITTED: Thursday, November 5, 2026

SUBMITTED BY: city attorney/city manager/city clerk

BRIEF NARRATIVE: **Resolution 2026-058, Heartland (formerly Lake County) League of Cities Inc. (HLC) Member and Alternate Member Appointments -** The Heartland League of Cities bylaws provide for a member of the city commission to serve as director and a city commission member or a staff member to serve as alternate director.

FUNDS BUDGETED: 001-510-511-30410

ATTACHMENTS: Draft Resolution

RECOMMENDATION: Designate a director and an alternate director.

ACTION: **Adopt Resolution 2026-058**

RESOLUTION 2026-058

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPOINTING A MEMBER AND ALTERNATE TO THE HEARTLAND LEAGUE OF CITIES, INC.; PROVIDING THE TERM EXPIRATION DATE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Heartland League of Cities, Inc. bylaws provide for a member of the City of Fruitland Park Commission to serve as director and an alternate director (a commission member or staff member) to serve a one-year term of office; and

WHEREAS, the City Commission desires to appoint a member and alternate to represent the City of Fruitland Park.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA:

1. Commissioner _____ is hereby appointed to serve as director to the Lake County League of Cities, Inc. His term will commence December 31, 2026 and expire December 31, 2027, unless sooner terminated.

2. _____ is hereby appointed to serve as alternate director to the Lake County League of Cities, Inc. _____ term will commence December 31, 2026 and expire December 31, 2027, unless sooner terminated.

3. This resolution shall take effect upon its adoption by the City Commission of the City of Fruitland Park, Florida.

PASSED AND RESOLVED this 12th day of November 2026, by the City Commission of the City of Fruitland Park, Florida.

_____
City of Fruitland Park
Chris Cheshire, Mayor

Attest:

_____
Gwen Johns, City Clerk

Mayor Cheshire ____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)
Vice Mayor DeGrave ____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)
Commissioner Williams ___ (Yes), _____ (No), _____ (Abstained), _____ (Absent)
Commissioner Raysin ____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)
Commissioner Langley ____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)

Approved as to form and legality:

_____
Anita Geraci-Carver, City Attorney

CITY OF FRUITLAND PARK
AGENDA ITEM SUMMARY SHEET
Item Number: 8f

ITEM TITLE:	Resolution for 2026-060 The Enclave @ Lake Geneva, Parcels A-F Development Order Extension Petitioner – Fruitland Park Development IV, LLC
MEETING DATE:	November 12, 2026
DATE SUBMITTED:	October 29, 2026
SUBMITTED BY:	City Attorney/City Manager/ Community Development Director
BRIEF NARRATIVE:	The applicant is seeking an extension of the current Development Order (DO) to allow completion of both phases of the project. Construction is currently in-progress; however the original development order is due to expire December 2026 (an 18 month window of construction).
FUNDS REQUIRED:	None
ATTACHMENTS:	Resolution 2026-060, original development order, extension request letter and development order extension.
RECOMMENDATION:	Approve Resolution 2026-060
ACTION:	Approve or deny Resolution 2026-060

AXIS
DEVELOPMENT HOLDINGS, LLC

Andon Calhoun
Manager
Fruitland Park Development IV, LLC
2544 Connection Point
Oviedo, FL 32765

September 16, 2026

Karen Manila\ City Manager\ City of Fruitland Park\ 506 W. Berckman Street \ Fruitland Park FL, 34731

Subject: Development Order for Enclave at Lake Geneva Parcels A-F

Dear Ms. Manilla,

I am writing to request an extension to the Development Order for Enclave at Lake Geneva Parcels A-F, issued on July 18, 2025 to **August 31, 2028**. On September 2, 2025, we held a pre-construction meeting with the City and began site development shortly thereafter. The project is currently under development and progressing. Our plan is to develop the project in 2 phases, with the first phase anticipated to be completed around April 2027 and phase 2 around July 2028.

Thank you for your attention to this matter. Please feel free to contact me at **321-578-0188** or andon@axisdevelopment.us if you need additional information or clarification.

Sincerely,

Andon Calhoun

City of Fruitland Park

Community Development Department
506 W. Berckman St. Tel. (352) 360-6727
Fruitland Park FL 34731 Fax. (352) 360-6652

DEVELOPMENT ORDER

The Enclave at Lake Geneva Parcels A-F

The City of Fruitland Park hereby finds that after review of the Construction Plans for the proposed development, the plans are consistent with Chapter 157 of the City's Land Development Regulations. This Development Order is issued this 18th day of July 2025 to Fruitland Park Development IV and Michael & Maria Windhorst, 246 N. Westmonte Dr, Altamonte Springs, Florida and 10720 Keller Rd, Clarence, New York, respectively, and authorizes the construction of the infrastructure to support 421 residential homes known as The Enclave at Lake Geneva. The total development will consist of approximately 145.10+/- acres, is zoned Planned Unit Development, and has a future land use of Multi-family High Density.

The property is generally located south of Lake Ella Road, east of Taylor Mill Road, ad West of U.S. Highway 27/441, identified as Parcel Alternate Key(s)# 1284490, 1284503, 1284511, 1284805, 1284821, 1771617, 1771625, 3883988, and 1699223, and is further legally described in "Exhibit A" attached.

SPECIAL NOTE: In accordance with Section 2 of Resolution 2025-006:

Prior to the start of any construction activities, the Applicant shall resolve to the satisfaction of the town manager or designee, the following planning and administrative matters:

a. **During the construction review process, the Applicant shall submit for approval by the City a detailed landscaping and irrigation plan that provides for trees to be planted outside of right-of-way and in locations that will not interfere with or adversely affect utility lines and sidewalks. (incomplete)**

b. **During the construction review process, and prior to approval of construction plans, the Applicant must meet with Lake County to address to the County's satisfaction county road offsite improvements. (complete)**

c. **Road connectivity to the property to the West must be added to the preliminary plat. (complete)**

Before the onset of any construction, to exclude land clearing activities, a pre-construction meeting must be held. Upon request of the developer, the City shall schedule a pre-construction meeting to be attended by the following individuals or their representatives: (1) the property owner if not the developer; the developer and the developer's engineer(s) and surveyor(s), (2) All contractors, including subcontractors for the construction of site improvements, (3) All franchised utility

companies affected by the proposed constructions and (4) TRC members and appropriate City inspectors. It shall be the responsibility of the developer to notify all parties of the meeting.

The following conditions apply to this Development Order, as specified in Chapter 157, Section 157.060 of the city's Land Development Regulations:

1. This development order shall be void within one hundred eighty (180) days if construction has not begun and shall expire eighteen (18) months from the date of issuance, regardless of whether or not the work is complete, unless the City Commission grants an extension of time, in response to the applicant's written request for such an extension submitted for consideration prior to the expiration date.

2. The City shall have the right to inspect the project for the purpose of ensuring that all improvements are being constructed in conformance with the provision of the Land Development Regulations (LDRs). All required data, tests, and reports specified in the LDRs shall be submitted and approved by the City Engineer prior to acceptance or final approval of improvements.

3. The Community Development Department Director or designee shall be notified, in writing of the commencement and completion of the items of construction outlined per code (see Chapter 157, Section 157.060(d)(18), *Notification* (attached hereto) so that an immediate inspection can be performed to ensure conformance.

4. Upon completion of construction of the improvements, the applicant shall provide the Community Development Department Director or designee with the following:

   A) A certified letter stipulating that construction of the improvements has been completed and requesting final inspection and approval.

   B) The testing reports and certificates of compliance from material suppliers.

   C) One (1) paper set and one (1) electronic copy of as-built construction plans, including rims and inverts of all sewer and stormwater structures, the horizontal location of all values, and fire hydrants signed by the engineer of record and surveyor.

   D) Documents from a registered engineer with his seal affixed certifying that the improvements have been constructed in conformity with the land development permit and the provisions of the Land Development Code.

   E) A document from the utility provider approving all utility installations.

   F) Release of liens and affidavit that all liens are released on all improvements required by the Land Development Code. Upon receipt of the above items, the City Engineer and Public Works Director shall review said data and make a final inspection of the constructed improvements, and shall notify the applicant of any

items of noncompliance with the approved construction plans and specifications. A certificate of completion shall be issued by the Community Development Director or designee when all improvements are completed in conformity with the approved design. This certificate shall release the construction surety.

G) The final plat [development application] must be submitted to the city, along with the applicable fees (see other items outlined in Chapter 157, Section 157.060 (d)(20)), to the Community Development Department Director or designee to be subsequently approved by City Commission. Once approved, the applicant must record the final plat in the Public Records of Lake County, and provide a copy of same to the City of Fruitland Park. Lot sales cannot begin until the final plat is recorded.

The City of Fruitland Park is authorized to take the following actions in the event it determines, at a duly noticed public commission hearing, that the Developer is not complying with this Development Agreement: (1) revoke the rights conferred in this Development Order and pursue remedies through code enforcement, (2) file for injunctive relief in the Lake County Fifth Judicial Circuit Court enjoining further Developer acts until the Developer complies with this Development Order, or (3) file for injunctive relief in the Lake County Fifth Judicial Circuit Court to force Developer to act consistent with this Development Order. The prevailing party in such court action shall be awarded attorney's fees and costs.

Karen Manila
City Manager

Date 7/18/25

EXHIBIT "A"
Legal Description

PARCEL 1: Alt Key# 1284490

The East 66 feet of the North 210 feet of the SE 1/4 of the NW 1/4 and the West 160 feet of the North 210 feet of the SW 1/4 of the NE 1/4 of Section 33, Township 18 South, Range 24 East, Lake County, Florida.

PARCEL 2: Alt Key# 1284503

The North 511 feet of the NW 1/4 of the SE 1/4 of Section 33, Township 18 South, Range 24 East, lying West of the Railroad, Lake County, Florida.

PARCEL 3: Alt Key# 1284511

The NE 1/4 of the NW 1/4 of Section 33, Township 18 South, Range 24 East, Lake County, Florida, LESS: Commence at the NE corner of the NE 1/4 of the NW 1/4 of Section 33, Township 18 South, Range 24 East, in Lake County, Florida, and run S 89°58'40" W, along the North line of the NE 1/4 of the NW 1/4, a distance of 380.35 feet to the Point of Beginning of this description; from said Point of Beginning, run S 00°02'26" W, 1326.45 feet to a point on the South line of the NE 1/4 of the NW 1/4 of said Section 33; thence S 89°54'10" W, along the South line of the NE 1/4 of the NW 1/4 a distance of 209.28 feet; thence N 00°02'26" E, 1326.67 feet, to a point on the North line of the NE 1/4 of the NW 1/4 of said Section 33; thence N 89°58'40" E, along the North line of the NE 1/4 of the NW 1/4 a distance of 209.29 feet to the Point of Beginning. LESS the North 40 feet for right-of-way of Lake Ella Road.

FURTHER LESS AND EXCEPT any portion lying within the lands conveyed by that certain Warranty Deed recorded in Official Records Book 5942, Page 848, of the Public Records of Lake County, Florida.

PARCEL 4: Alt Key# 1284805

The East 240 feet of the N 1/2 of the SW 1/4 of the NW 1/4 and the West 550 feet of the N 1/2 of the SE 1/4 of the NW 1/4 of Section 33, Township 18 South, Range 24 East, Lake County, Florida.

PARCEL 5: Alt Key# 1284821

The South 209.88 feet of the West 157.5 feet of the East 682.5 feet of the NE 1/4 of the SW 1/4 of Section 33, Township 18 South, Range 24 East, Lake County, Florida, LESS the South 33 feet for road right of way for Spring Lake Road.

PARCEL 6: Alt Key# 1771617

Begin at the Northwest corner of the SE 1/4 of the NW 1/4 of Section 33, Township 18 South, Range 24 East, Lake County, Florida, run thence East 1254 feet, thence South 210 feet, thence East 226 feet, thence North 210 feet, thence East to the Westerly right of way of the railroad, thence Southerly along said railroad right of way to South line of the SW 1/4 of the NE 1/4, thence West to the Southwest corner of the SE 1/4 of the NW 1/4, thence North 1320 feet to the Point of Beginning, LESS the West 550 feet of the North 1/2 of the SE 1/4 of the NW 1/4 of Section 33, Township 18 South, Range 24 East.

PARCEL 7: Alt Key# 1771625

Begin at the NE corner of the NE 1/4 of the SW 1/4 of Section 33, Township 18 South, Range 24 East, Lake County, Florida, run thence South 900.5 feet, thence West 209.88 feet, thence South 209.88 feet, thence West 400.12 feet, thence North 1092.88 feet, thence East 610 feet to the Point of Beginning.

PARCEL 8: Alt Key# 3883988

Begin at the NE corner of the NE 1/4 of the NW 1/4 of Section 33, Township 18 South, Range 24 East, Lake County, Florida, and run S 89°58'40" W, along said North line of the NE 1/4 of the NW 1/4, a distance of 380.35 feet, thence S 00°02'26" W, 1326.45 feet to a point on the South line of the NE 1/4 of the NW 1/4 of said Section 33, thence N 89°54'10" E, along said South line to the SE corner of the NE 1/4 of the NW 1/4, thence North along said East line of the NE 1/4 of the NW 1/4 to the Point of Beginning. LESS the North 40 feet thereof for right-of-way of Lake Ella Road.

PARCEL 9: Alt Key# 1699223

The East 1/2 of the East 1/2 of the NW 1/4 of the NW 1/4 of Section 33, Township 18 South, Range 24 East, Lake County, Florida.

Section 157.060(d)(18), *Notification*

Notification

The Community Development Director or designee shall be notified, in writing of the commencement and completion of the following items of construction so that an immediate inspection can be performed to ensure conformance with said approved construction plans and specifications and the requirements of the Land Development Code. If the City notifies the developer that no City inspector is available to inspect within 48 hours of an inspection request, and if a delay in the inspection would cause a delay in the project, then this requirement may be met by submission of a certificate from the engineer of record that all construction was completed in accordance with the land development permit:

A) Waterlines and sanitary sewer lines prior to backfilling

B) Stabilized subgrade

C) Curb and concrete work

D) Roadway base

E) Surface course

F) Permanent reference monuments and permanent control points (set at the time of final platting)

G) Storm sewer

H) Lift stations

Failure to notify the City of the commencement and completion of the construction or installation of said items shall be good cause to refuse to issue a certificate of completion until such further investigation is conducted to verify compliance with the land development permit. In the case of Permanent reference monuments and permanent control points inspection is required to final plat approval.

RESOLUTION 2026-060

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, GRANTING AN EXTENSION OF THE DEVELOPMENT ORDER ENTERED JULY 18, 2025 THAT APPROVED CONSTRUCTION PLANS FOR THE CONSTRUCTION OF THE ENCLAVE AT LAKE GENEVA PARCELS A - F CONSISTENT WITH THE PRELIMINARY PLAT APPROVED IN RESOLUTION 2023-043 AND RESOLUTION 2025-006 ON PROPERTY LOCATED ON BETWEEN LAKE ELLA ROAD AND SOUTH TO SPRING LAKE ROAD, FRUITLAND PARK, FLORIDA; AUTHORIZING THE MAYOR TO ISSUE A DEVELOPMENT ORDER EXTENDING THE APPROVED CONSTRUCTION PLANS UNTIL AUGUST 31, 2028; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, legal representative Andon Calhoun of Axis Development Holdings, LLC, filed a request for consideration of extension of the Development Order issued July 18, 2025 approving construction plans for construction of The Enclave at Lake Geneva Parcels A - F subdivision (collectively the "Development Order"); and

WHEREAS, the request has been considered in accordance with the City's Land Development Regulations, Ch. 152.030(d); and

WHEREAS, the City Commission of the City of Fruitland Park has considered the request in accordance with the City's Land Development Regulations (LDRs), Ch. 152.030 (d), and finds that: (1) No amendments to the LDRs having an impact on the project have been adopted since the original approval; and (2) No changes to surrounding land uses, development or other conditions have required modification of the plans to meet the requirements of the LDC.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, LAKE COUNTY, FLORIDA, AS FOLLOWS:

Section 1. Extension.
The request for an extension is GRANTED. The expiration date of the Development Order for purposes of completing construction is August 31, 2028.

Section 2. Development Order.
All other terms, conditions and details set forth in the Development Order remain in effect.

Section 3. Authorization.
The Mayor is authorized to issue the attached Extension of Development Order extending the approved construction plans for purposes of completing construction to August 31, 2028.

Section 4. Effective Date.

This resolution shall become effective immediately upon its passage.

PASSED AND RESOLVED in regular session of the City Commission of the City of Fruitland Park, Lake County, Florida, this _____ day of _____, 2026.

_____
Chris Cheshire, Mayor
City of Fruitland Park, Florida

ATTEST:

Approved as to Form:

_____ _____
Gwen Johns, City Clerk Anita Geraci-Carver, City Attorney

Mayor Cheshire	____ (Yes),	____(No),	____(Abstained),	____(Absent)
Vice Mayor DeGrave	____ (Yes),	____(No),	____(Abstained),	____(Absent)
Commissioner Williams	____ (Yes),	____(No),	____(Abstained),	____(Absent)
Commissioner Raysin	____ (Yes),	____(No),	____(Abstained),	____(Absent)
Commissioner Langley	____(Yes),	____(No),	____(Abstained),	____ (Absent)

EXHIBIT A

EXTENSION OF DEVELOPMENT ORDER

Enclave at Lake Geneva Parcels A - F

Community Development Department
506 W. Berckman St. Tel. (352) 360-6727
Fruitland Park FL 34731 Fax. (352) 360-6652

EXTENSION OF DEVELOPMENT ORDER

The Enclave at Lake Geneva Parcels A - F

The City of Fruitland Park has reviewed the request by the legal representative Andon Calhoun of Axis Development Holdings, LLC, on behalf of the development, The Enclave at Lake Geneva Parcels A - F, for consideration of an extension of the Development Order approving construction plans relating to a preliminary plat approved in Resolution 2023-043(A-E) and Resolution 2025-006 (F) which construction plans allow for construction of infrastructure supporting a 421 residential lot subdivision. The Development Order was issued July 18, 2025 to Fruitland Park Development IV and Michael & Maria Windhorst, 246 N. Westmonte Dr., Altamonte Springs, Florida, and 10720 Keller Rd., Clarence, New York, respectively.

Alt. Key Numbers: 1284490, 1284503, 1284511, 1284805, 1284821, 1771617, 1771625, 3883988 and 1699223

In accordance with the City's Land Development Regulations for extension of a Development Order (Chapter 152.030 d)) a request for an extension was submitted prior to expiration. The City Commission has considered the applicant's request for an extension. The request for an extension is granted as follows:

> The Development Order approving construction plans will expire August 31, 2028 if construction is not complete, or otherwise extended.

Approved by the City Commission of the City of Fruitland Park, Florida, on this ____ day of November, 2026.

_____
Chris Cheshire, Mayor
City of Fruitland Park, Florida

ATTEST:

_____
Gwen Johns, City Clerk

CITY OF FRUITLAND PARK
AGENDA ITEM SUMMARY SHEET
Item Number: 8g

ITEM TITLE: Public Hearing Resolution for 2026-054 Sign Variance Urick & Wilder; Petitioner - Creative Sign Designs on behalf of owner Birch Enterprises, LLC.

MEETING DATE: November 12, 2026

DATE SUBMITTED: October 22, 2026

SUBMITTED BY: City Attorney/City Manager/ Community Development Director

BRIEF NARRATIVE: The applicant is requesting a variance from the allowable signage of 32 sf [see Chapter 163, Section 163.070(b)(1)(ii)] to approximately 65.78 sf for the multi-family 150 unit (5 building - 3 story) development. The current sign code does not address wall or wayfinding signs. The signage being requested is as outlined:

- *Main Wall Identification Sign (externally illuminated): 49.85 square feet (sf)
- *Mail Pavillion Signage (channel letters illuminated): 3.58 sf
- *Leasing Office Signage (non-illuminated): 5.68 sf
- *Directional Ground Sign: 6.67 sf

The Total Proposed Signage totals 65.78 SF

NOTE: Although the applicant's request and justification statement lists a total of 59.11 sf, when all figures are added, the actual total should be noted as 65.78sf. For the record, Resolution 2025-022 was previously approved on 8/28/2025, allowing major site plan construction of a multi-family apartment complex with a clubhouse and associated parking.

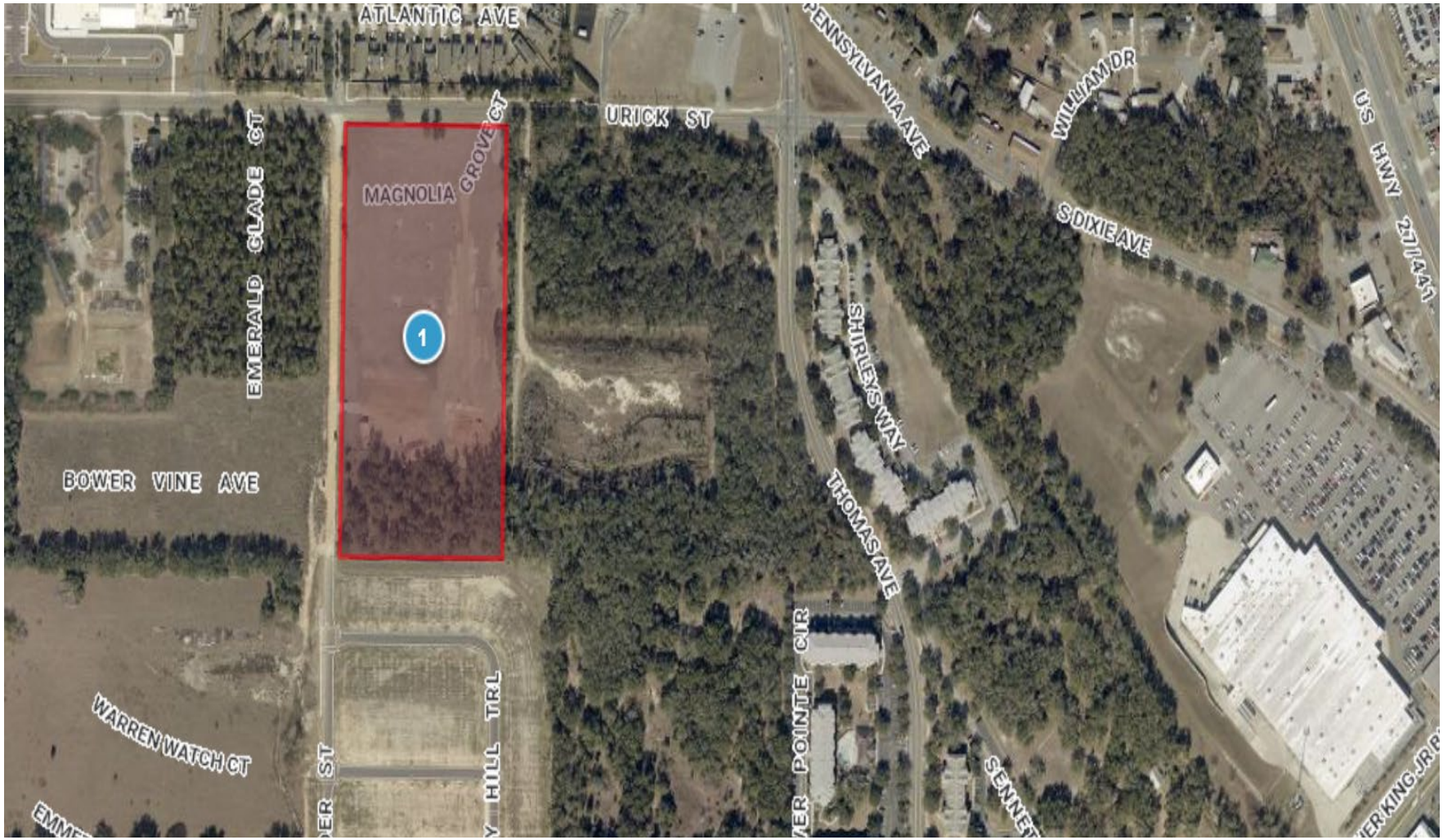
FUNDS REQUIRED: None

ATTACHMENTS: Resolution 2026-054, location map, sign plan, letter of justification, staff report and advertising affidavit.

RECOMMENDATION: Approval upon review of P&Z Special Master on 10/15/2026.

ACTION: Approve or deny Resolution 2026-054

LOCATION MAP
Alternate Key 1520690 - URICK & WILDER



Project: Fruitland Flats
Parcel ID: 09-19-24-0400-045-00002
Alternate Key: 1520690
Address: Urick St, Fruitland Park, FL 34731 (1100 Magnolia Grove Ct. Fruitland, FL 34371)
Owner: Birch Enterprises LLC

Variance Request Narrative

Project Overview

The proposed project, *Fruitland Flats*, consists of a 150 unit multifamily residential development located on approximately 10.42 acres in the City of Fruitland Park. The development includes multiple residential buildings, a centralized clubhouse, and associated amenities designed to serve a growing workforce population within Lake County. The project is part of a broader effort to address the increasing demand for workforce housing, including residents employed in essential community serving professions such as healthcare and education. The development will provide long-term residential occupancy with consistent tenant turnover, necessitating clear, permanent identification and wayfinding elements.

Request Summary

Pursuant to the City of Fruitland Park Land Development Regulations, the subject parcel is permitted a maximum of 32 square feet of total signage. The Applicant is requesting a variance to allow for a comprehensive, minimal, and functionally necessary signage program totaling approximately 59.11 square feet, consisting of:

- Main Wall Identification Sign (Externally Illuminated): 49.85 SF
- Mail Pavilion Signage (Channel Letters Illuminated): 3.58 SF
- Leasing Office Signage (Non-Illuminated): 5.68 SF
- Directional Ground Sign: 6.67 SF face area (internal wayfinding)

While this exceeds the allowable signage area, the request reflects a modest and purpose-driven signage package relative to the size, scale, and operational needs of the development.

Justification of Variance

1. Unique Conditions and Practical Difficulty

   The subject property is a large scale, multi building residential development that includes internal circulation patterns, multiple structures, and a leasing office that is not immediately visible from the public right of way. Due to these conditions, strict adherence to the 32 square foot total signage limitation creates a practical difficulty in providing adequate identification for residents and visitors, ensuring safe and efficient internal navigation, and clearly distinguishing between key components of the development such as the leasing office, mail pavilion, and residential buildings. Unlike smaller or single tenant properties, this development requires a layered and coordinated signage approach in order to function effectively and safely for its intended residential use.

2. Minimum Relief Necessary

The requested signage program has been thoughtfully designed to be minimal, restrained, and proportional to the scale and function of the development. The proposal includes only one primary identification sign, with all additional signage limited to small scale, functional elements necessary for wayfinding and operational clarity. The directional signage is located internally, approximately 50 feet from the right of way, and is not intended to attract attention from off site but rather to guide individuals already on the property. No excessive or unnecessary signage is proposed, and the request represents the minimum deviation from the code required to provide basic identification and wayfinding for a development of this size.

3. Not Self-Imposed

The hardship associated with this request is not self imposed but instead results from the inherent characteristics of the property and its intended use. The size and configuration of the site, combined with the multi-family residential nature of the development, create conditions that differ significantly from typical commercial parcels contemplated by the code. Additionally, the need for permanent signage to serve a continuously rotating resident population further necessitates clear and durable identification. The existing code limitation does not adequately account for multi building residential developments of this scale and intensity, resulting in a practical limitation that is not the result of actions taken by the applicant.

4. Public Safety and Welfare

The proposed signage directly supports public safety and the overall functionality of the site by allowing residents, guests, delivery drivers, and emergency responders to quickly and clearly identify the property and its key access points. Without adequate signage, there is an increased likelihood of confusion that could lead to unsafe vehicular behavior, such as abrupt slowing along Urick Street, missed entrances, or unsafe turning movements. Additionally, the leasing office is not readily visible from the roadway, making internal directional signage critical for proper navigation once on site. The proposed signage mitigates these risks by providing clear, concise, and strategically placed identification and wayfinding elements.

5. Compatibility with Surrounding Area

The proposed signage has been carefully designed to be architecturally integrated with the building and overall development aesthetic, including the incorporation of a faux greenery feature wall that enhances visual appeal. The signage maintains a residential character and avoids the appearance of commercial intensity or visual intrusion. Its scale and placement are appropriate for the surrounding context, which includes nearby residential neighborhoods and an adjacent elementary school. Overall, the signage contributes positively to the visual environment and enhances the quality of the development rather than detracting from it.

6. Consistency with Intent of the Code

The intent of the City's sign regulations is to prevent visual clutter, promote public safety, and ensure orderly and effective communication. The proposed signage program meets all of these objectives while simply requesting flexibility in the total allowable square footage to accommodate the needs of a modern, large scale residential development. Rather than introducing clutter, the request consolidates identification into a cohesive and well designed signage system, avoiding the need for multiple smaller or piecemeal signs that could create visual inconsistency.

7. Substantial Justice

Granting this variance will allow the property owner to utilize the site in a manner that is consistent with other multifamily developments of similar scale, while also providing the necessary infrastructure for residents, visitors, and service providers. The project contributes to the City's broader workforce housing goals, making it an important addition to the community. Denial of the variance would impose an unreasonable limitation on the property by restricting the ability to provide effective identification and wayfinding, ultimately impacting the functionality and safety of the development.

Conclusion

The requested variance is justified based on the unique characteristics of the property, the scale of the development, and the functional necessity of the proposed signage. The request represents the minimum relief necessary, supports public safety, and remains consistent with the intent of the City's regulations. For these reasons, the Applicant respectfully requests approval of the variance.

RESOLUTION 2026-054

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, GRANTING A VARIANCE FROM CHAPTER 163 SIGN REGULATIONS TO ALLOW TOTAL SIGN SQUARE FOOTAGE OF 65.78 ON THE SUBJECT PROPERTY LOCATED SOUTH OF URICK STREET AND EAST OF WILDER STREET OWNED BY BIRCH ENTERPRISES, LLC, PROVIDING FOR AN EXPIRATION DATE AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Creative Sign Designs as applicant on behalf of the property owner, Birch Enterprises, LLC, Owner, filed an application for a variance to deviate from the requirements which allows one (1) free standing monument sign not to exceed thirty-two (32) square feet to allow for total signage for wall and directional ground signage not to exceed 65.78 square feet on real property located south on Urick Street and east of Wilder Street, Fruitland Park, Florida (the "Property"); and

WHEREAS, the variance is requested from the following Land Development Regulations:

- Chapter 163, Section 163.070(b)(1)(ii) which allows one free standing monument sign not to exceed thirty-two (32) square feet.

WHEREAS, the following signage is requested:

- One main wall identification sign externally illuminated consisting of 49.85;
- Mail pavilion signage (Channel Letters illuminated) consisting of 3.58 SF;
- Leasing office signage (non-illuminated) 5.68 SF; and
- Directional Ground Signage: 6.67 SF face area (internal wayfinding)

WHEREAS, this request has met the public notice requirements set forth in Chapter 168 of the City of Fruitland Park Land Development Regulations; and

WHEREAS, the City Commission has considered the petition in accordance with standards for granting of variances contained in Chapter 168, Section 168.010(f), City of Fruitland Park Land Development Regulations, which states, "the review criteria shall be used to determine justification for granting of relief from requirements of the Land Development Code".

NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, LAKE COUNTY, FLORIDA, AS FOLLOWS:

1. The City Commission has determined that the need for the proposed signs is unique to the development being constructed on the Property. With the exception of the one main wall identification sign, the other requested signs are located internal to the development. The Property is being developed as a large scale, multi-building residential

development that includes internal circulation patterns, multiple structures, and a leasing office that is not immediately visible from the public right of way. Strict adherence to the 32 SF total signage limitation creates a practical difficulty in providing adequate identification for residents and visitors, enduring safe and efficient internal navigation.

2. The City Commission has further determined that the conditions and circumstances are not the results of actions of the Owner. The City's sign code does not address wall or wayfinding signs with the R-15 zoning district for an apartment building or complex.

3. The City Commission has further determined that the variance is the minimum variance necessary to make possible the reasonable use of the structures being constructed on the Property and navigating within the Property, which would otherwise work an unnecessary undue hardship on the owner. Approval of the variance will provide clear, legible, and immediate identification of the development, mail pavilion, and leasing office for residents, and visitors thereby advancing the public health, safety, and welfare of the community. The variances are necessary to promote public safety and endure orderly and effective communication and meet the intent of the sign code.

4. The City Commission finds the literal interpretation and enforcement of the regulations will deprive the owner of rights commonly enjoyed by other properties in the same zoning district and work an undue hardship.

5. The variance request will not confer on the owner any special privilege that is denied by the LDC to other lands, buildings, or structures in the same zoning district being developed similarly. Granting the variances will allow the Owner to utilize the site in a manner consistent with other multifamily developments of similar scale, while also providing the necessary infrastructure for residents, visitors, and service providers.

6. The granting of the variance will be in harmony with the general intent and purpose of the LCD and not be injurious to the surrounding properties or detrimental to the public welfare. The sign is professionally designed, internally illuminated for nighttime visibility. It will not adversely affect nearby properties. Approval of the variances will provide clear, legible, and immediate identification for residents and visitors, thereby advancing the public health, safety, and welfare of the community. The intent of the City's sign regulations is to prevent visual clutter, promote public safety, and ensure orderly and effective communication. The proposed signage plan meets the objectives of the regulations while providing flexibility in the total allowable square footage.

7. The petition for variance filed by Creative Sign Designs as applicant on behalf of the owner has petitioned for the variances for property located at south on Urick Street and east of Wilder Street, Fruitland Park, Lake County, Florida, more particularly described as:

LEGAL DESCRIPTION: SEE EXHIBIT "A" attached hereto and incorporated herein.

is **GRANTED** as follows:

1. A variance to Chapter 163, Section 163.070(b)(1)(ii) to allow the following:

   - Main Wall Identification Sign (Externally Illuminated): 49.85 Square Feet (SF)
   - Mail Pavillon Signage (Channel Letters Illuminated): 3.58 SF
   - Leasing Office Signage (Non-Illuminated): 5.68 SF
   - Directional Ground Sign: 6.67 SF
   - **Total Proposed Signage: 65.78 SF**

2. This resolution shall become effective immediately upon its passage.

PASSED and ADOPTED at a regular meeting of the City Commission of the City of Fruitland Park, Lake County, Florida this _____ day of _____, 2026.

_____
CHRIS CHESHIRE, MAYOR
City of Fruitland Park, Florida

ATTEST: Approved as to Form:

_____ _____
Gwen Johns, City Clerk Anita Geraci-Carver, City Attorney

Mayor Cheshire ____ (Yes), _____ (No), _____(Abstained), _____ (Absent)
Vice Mayor DeGrave ____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)
Commissioner Raysin ____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)
Commissioner Williams ____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)
Commissioner Langley ____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)

EXHIBIT A

DESCRIPTION:
THE WEST 466.70 FEET OF BLOCK 45 IN THE TOWN OF FRUITLAND PARK, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 3, PAGE 8, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

ALSO BEING DESCRIBED AS:

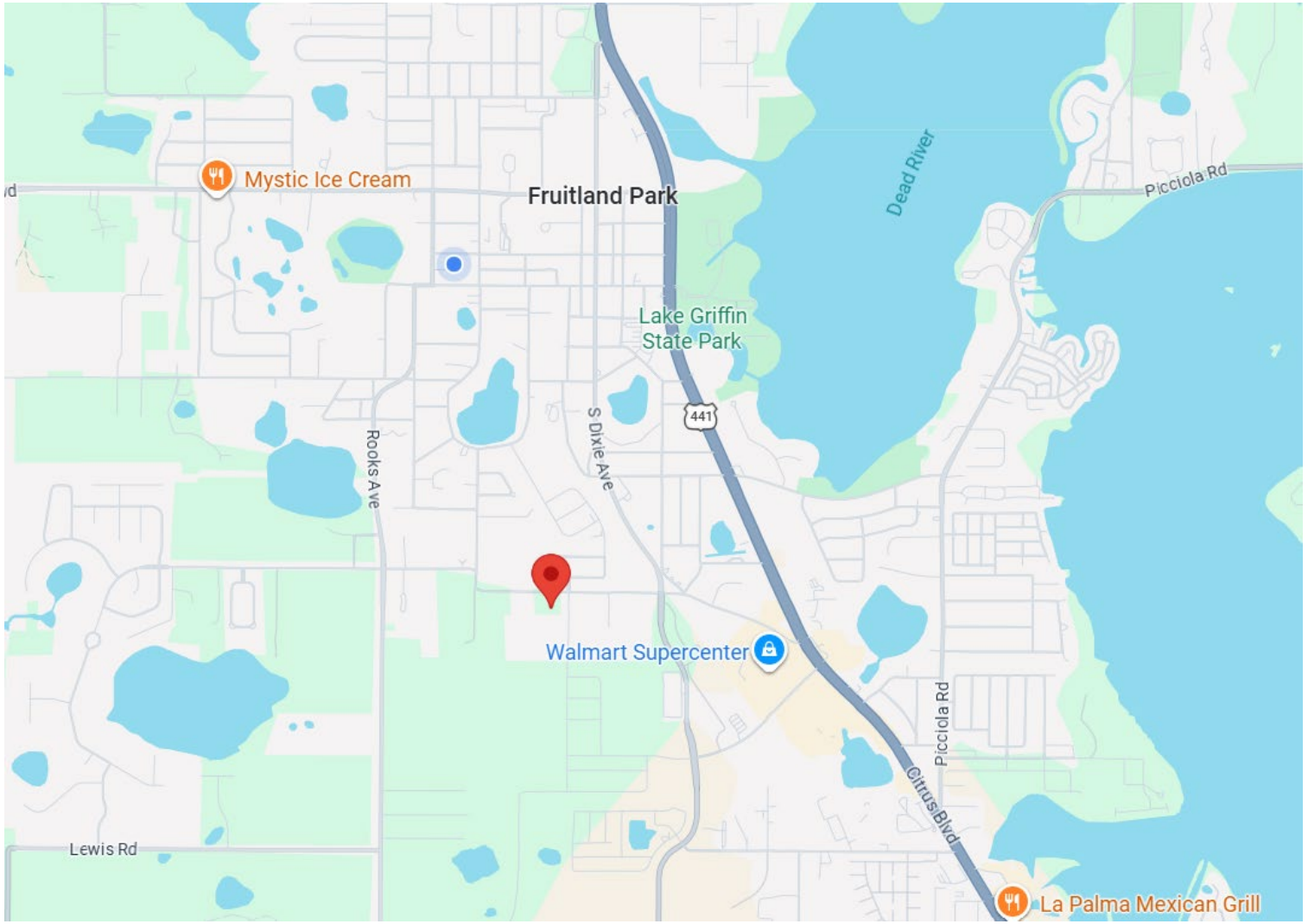
DESCRIPTION:
THE WEST 466.70 FEET OF BLOCK 45 IN THE TOWN OF FRUITLAND PARK, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 3, PAGE 8, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA. BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:
BEGIN AT THE SOUTHWEST CORNER OF BLOCK 45 AS PER THE PLAT OF THE TOWN OF FRUITLAND PARK, RECORDED IN PLAT BOOK 3, PAGE 8, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA: THENCE N. 00°27’25” E., ALONG THE WEST BOUNDARY OF SAID BLOCK 45, A DISTANCE OF 974.13 FEET TO THE N.W. CORNER OF SAID BLOCK 45 AND THE SOUTH RIGHT-OF-WAY LINE OF URICK STREET (BEING 50.00 FEET WIDE); THENCE S. 89°28’05” E., A DISTANCE OF 466.70 FEET TO THE EAST LINE OF THE 466.70 FEET OF SAID BLOCK 45; THENCE S. 00°27’25” W., DEPARTING FROM SAID SOUTH RIGHT-OF-WAY LINE AND ALONG THE EAST LINE OF THE WEST 466.70 FEET OF SAID BLOCK 45, A DISTANCE OF 971.87 FEET TO THE SOUTH LINE OF SAID BLOCK 45; THENCE N. 89°44’44” W., ALONG THE SOUTH LINE OF SAID BLOCK 45, A DISTANCE OF 466.70 FEET TO THE POINT OF BEGINNING.
SAID LANDS CONTAIN 10.42 ACRES, MORE OR LESS.



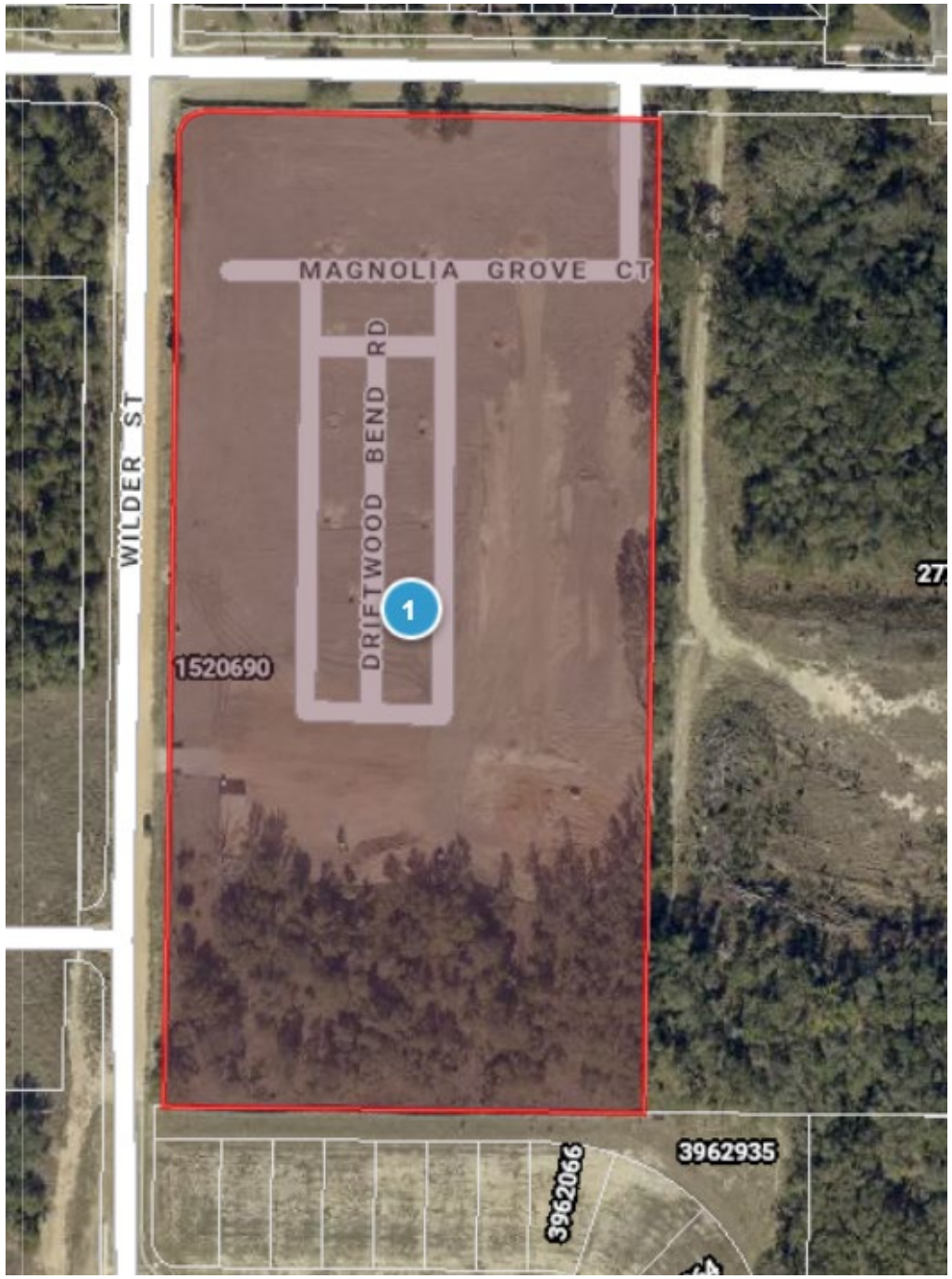
ELMINGTON

City of Fruitland Park
Planning and Zoning Special Magistrate
10/15/2026

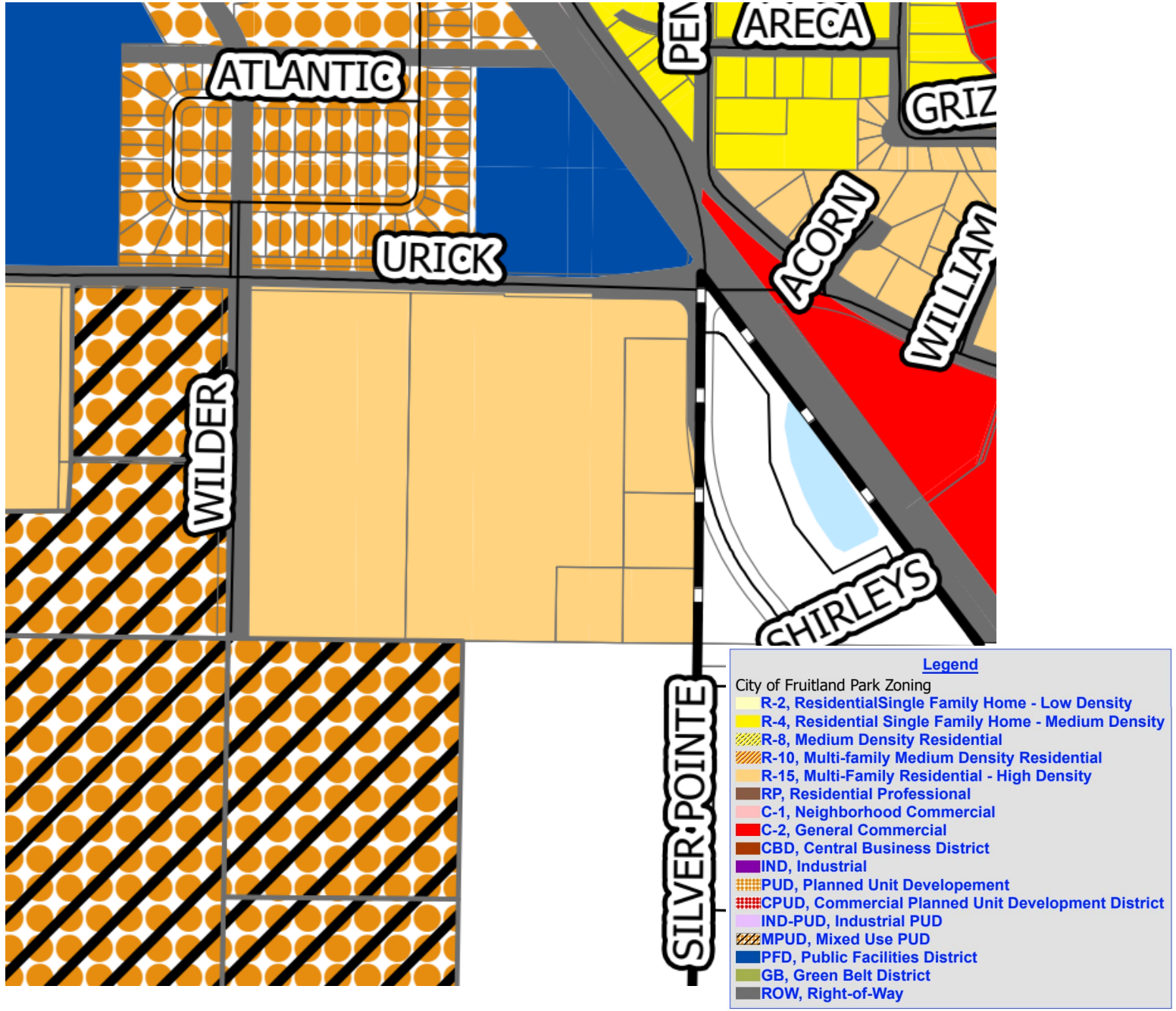
Urick and Wilder – Sign Variance
Alternate Key 1520690



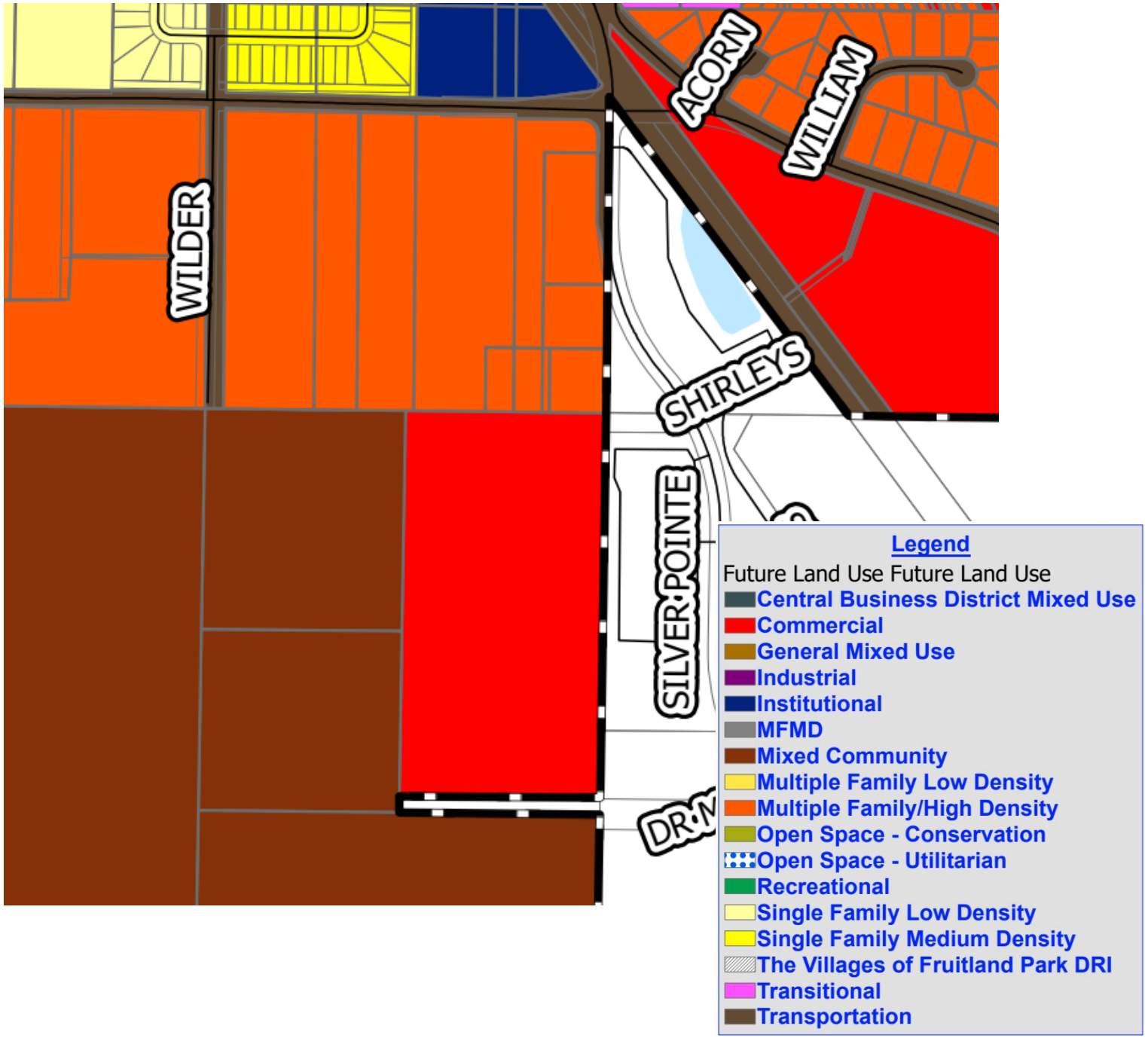
Vicinity Map


MAGNOLIA GROVE CT
DRIFTWOOD BEND RD
WILDER ST
1
1520690
3962935
3962066

Parcel Map


ATLANTIC
PEN
ARECA
GRIZ
URICK
ACORN
WILLIAM
WILDER
SHIRLEYS
SILVER POINTE
Legend
City of Fruitland Park Zoning
R-2, ResidentialSingle Family Home - Low Density
R-4, Residential Single Family Home - Medium Density
R-8, Medium Density Residential
R-10, Multi-family Medium Density Residential
R-15, Multi-Family Residential - High Density
RP, Residential Professional
C-1, Neighborhood Commercial
C-2, General Commercial
CBD, Central Business District
IND, Industrial
PUD, Planned Unit Developement
CPUD, Commercial Planned Unit Development District
IND-PUD, Industrial PUD
MPUD, Mixed Use PUD
PFD, Public Facilities District
GB, Green Belt District
ROW, Right-of-Way

Zoning Map



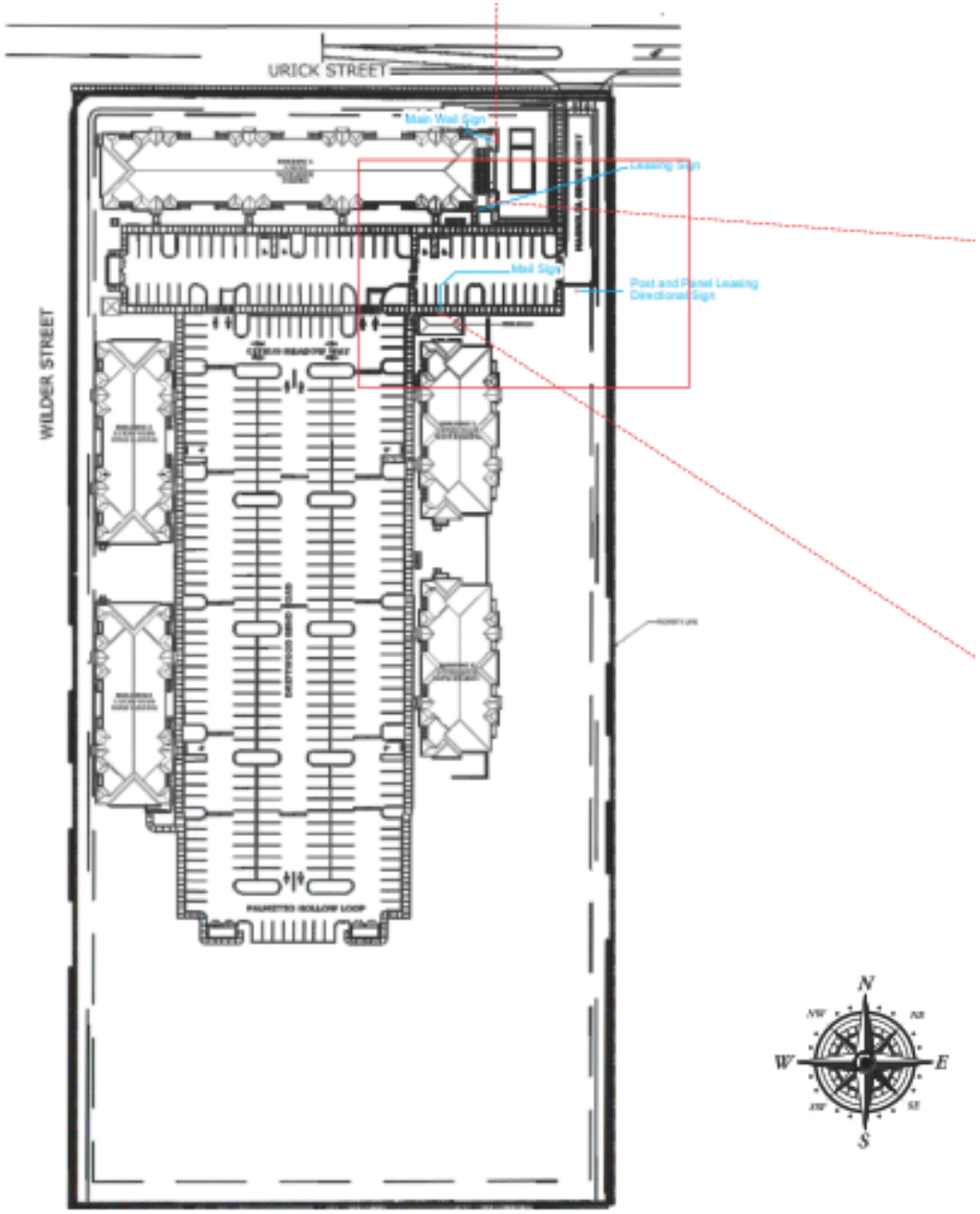
Future Land Use Map

Proposed Variance Request

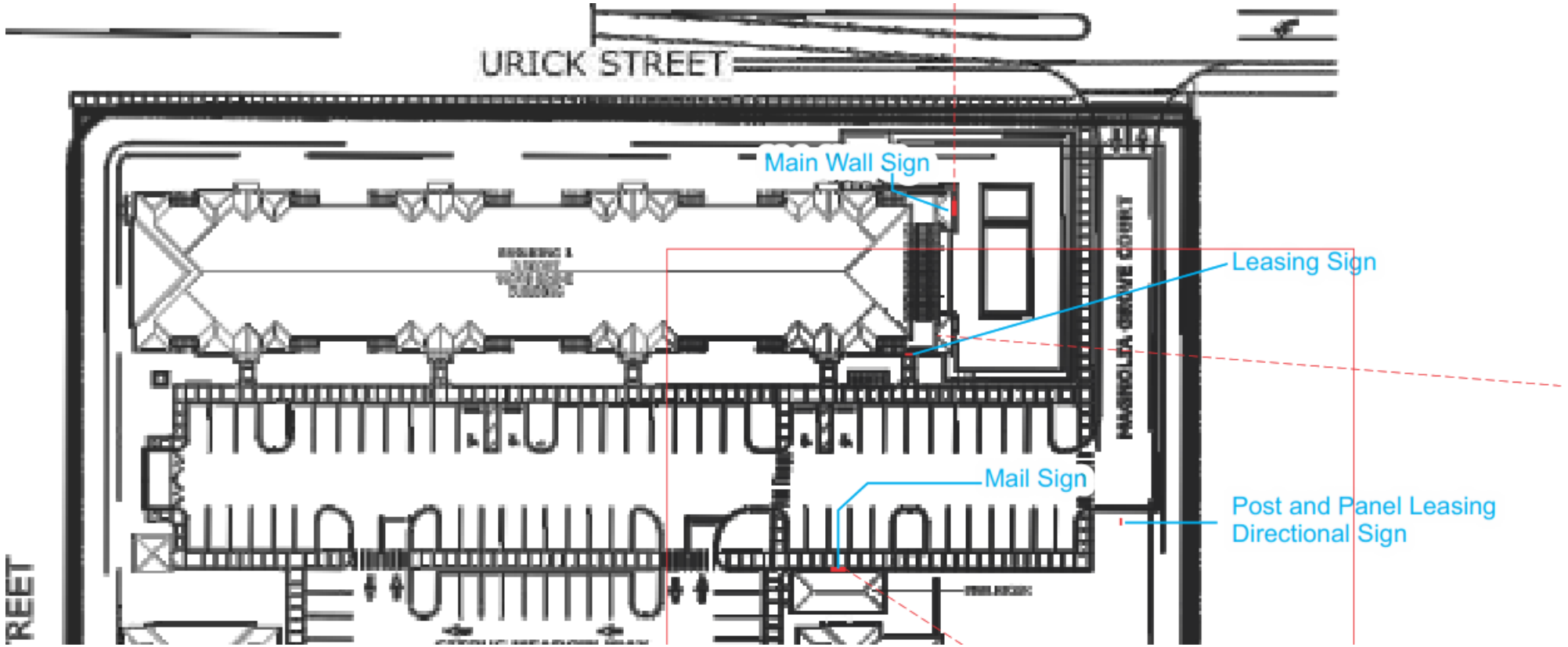
Requesting a variance to allow for a comprehensive, minimal, and functionally necessary signage program consisting of:

- Main Wall Identification Sign (Externally Illuminated): 49.85 SF
- Mail Pavilion Signage (Channel Letters Internally Illuminated): 3.58 SF
- Leasing Office Signage (Non-Illuminated): 5.68 SF
- Directional Ground Sign: 6.67 SF face area (internal wayfinding)

Site Plan

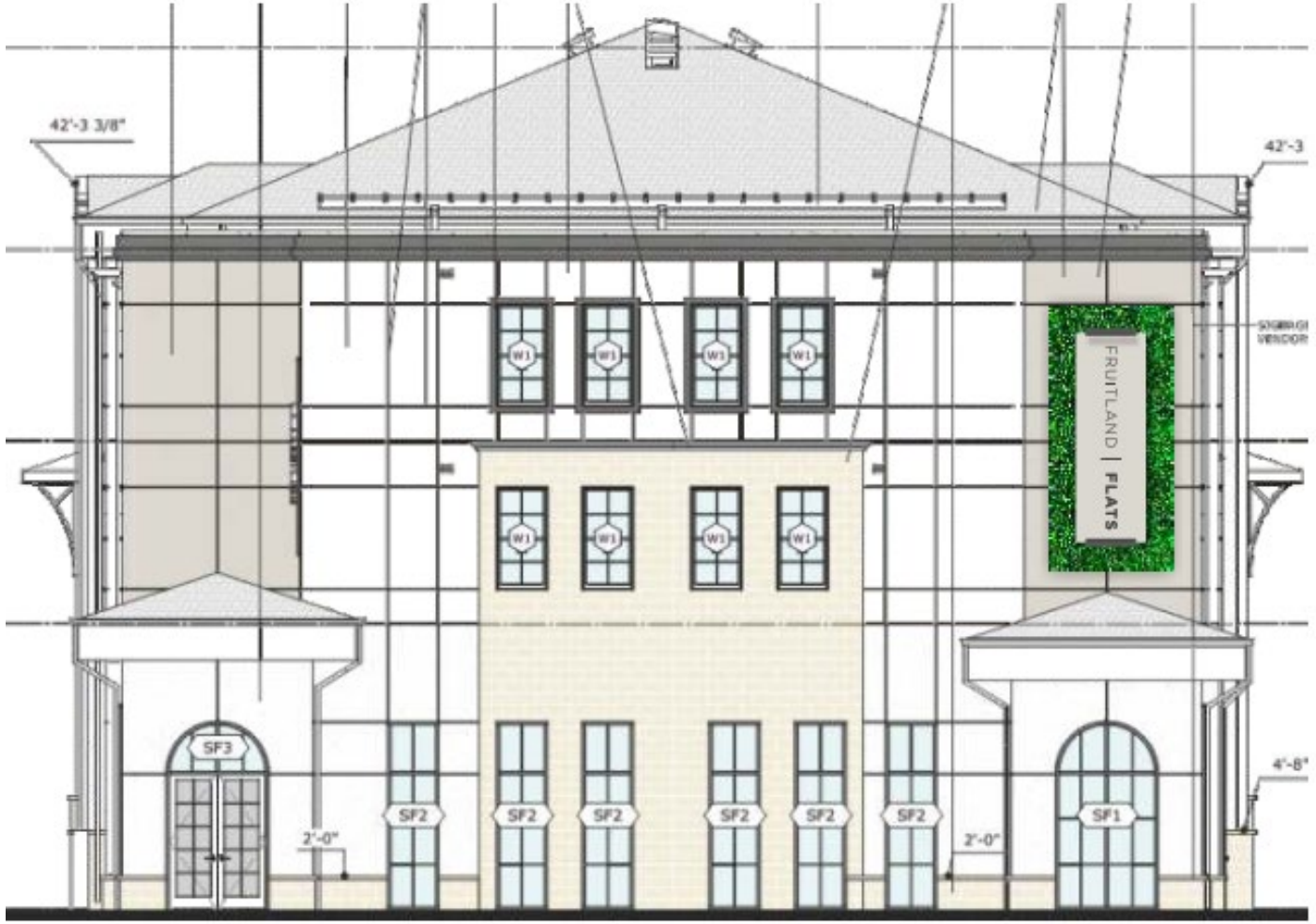

URICK STREET
WILDER STREET
Main Wall Sign
Leasing Sign
Mail Sign
Post and Panel Leasing Directional Sign
N
NW
NE
W
E
SW
SE
S

Sign Location – Main Identification



Proposed Sign – Main Identification

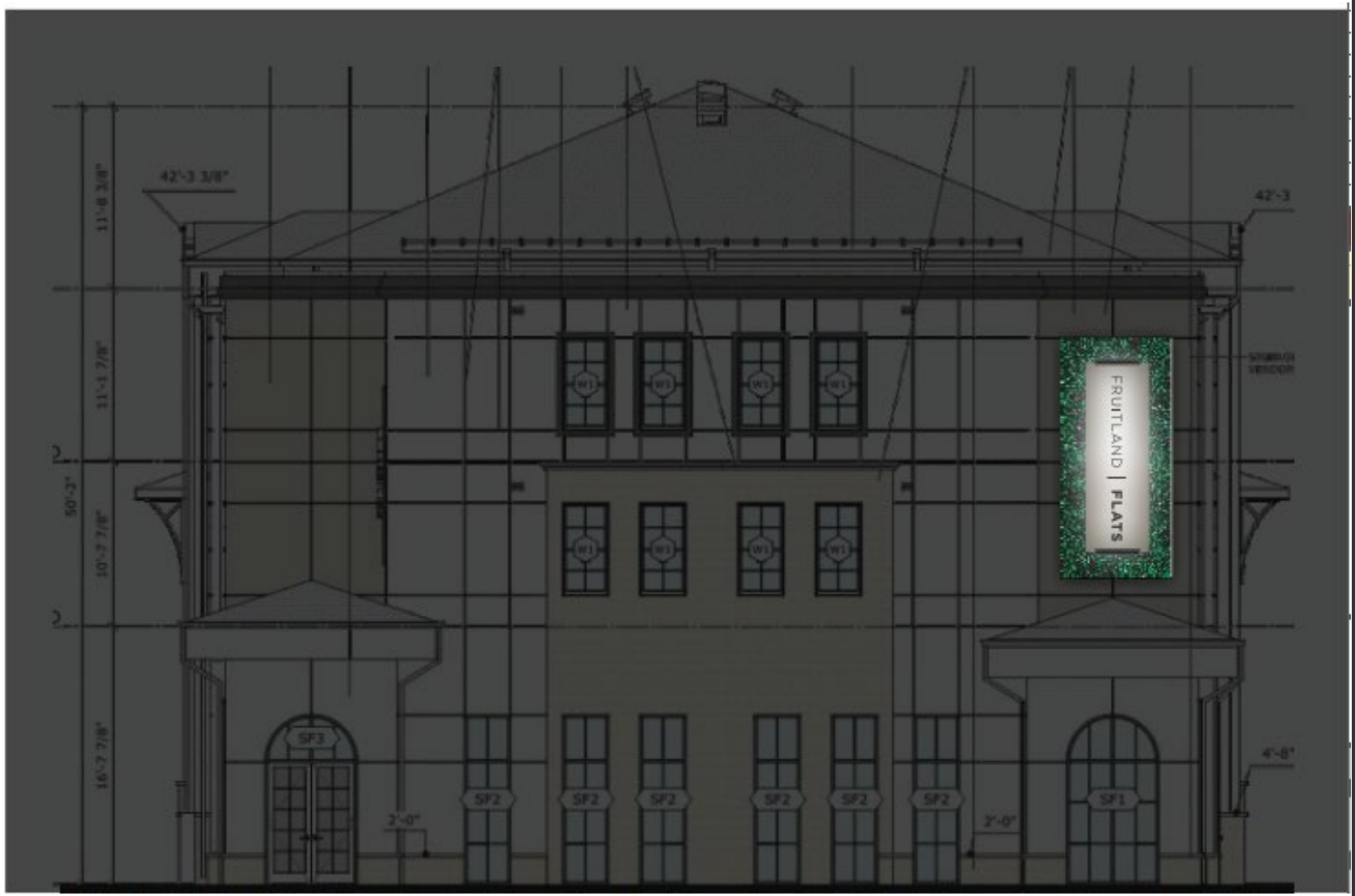




Proposed Sign – Main Identification



NIGHT VIEW SIMULATION

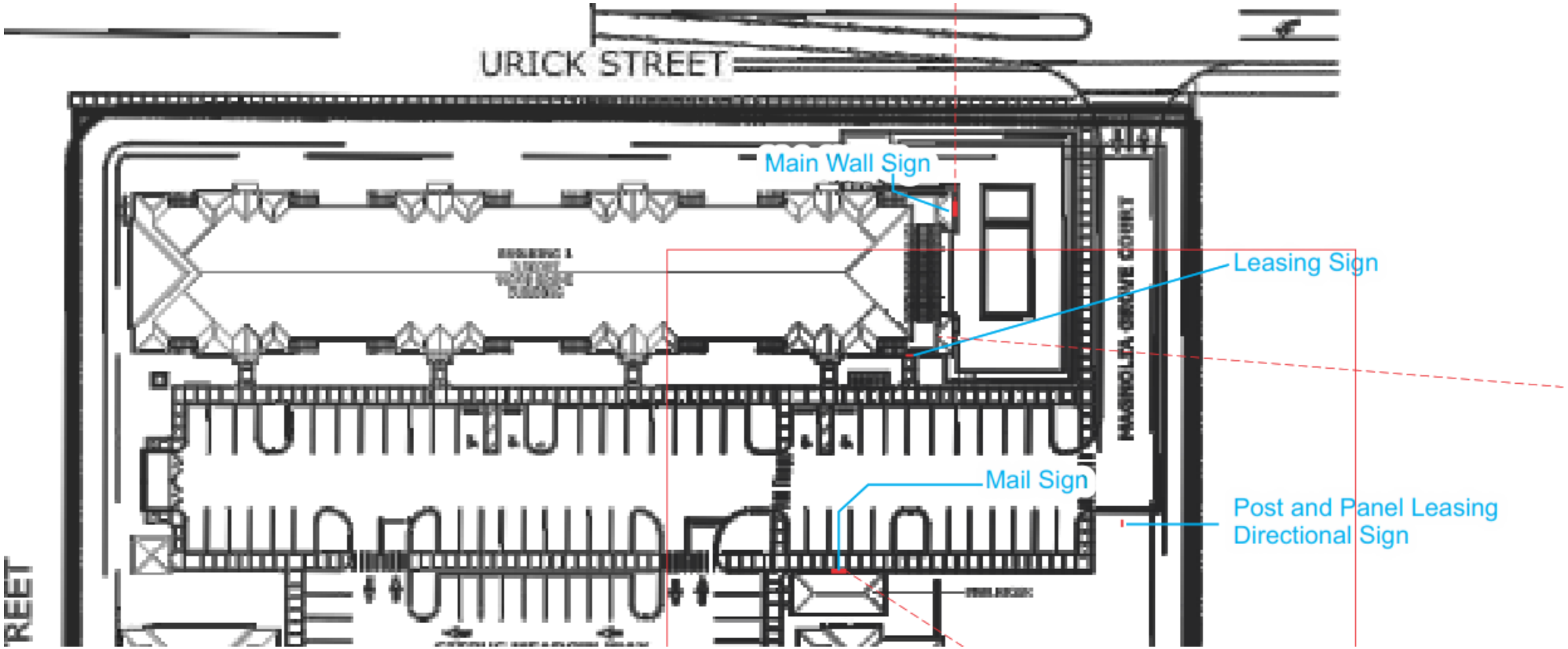


Site Condition – Main Identification



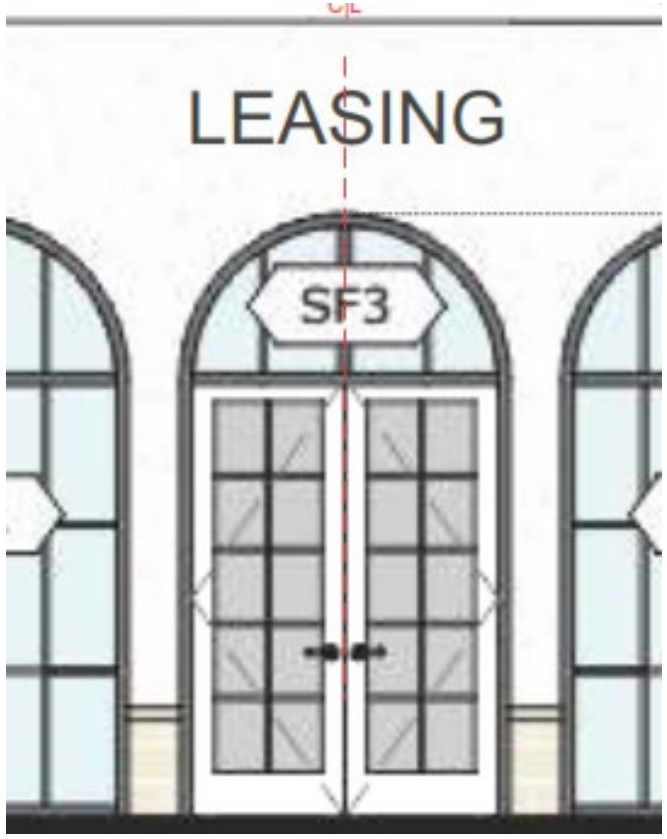


Sign Location – Leasing Sign



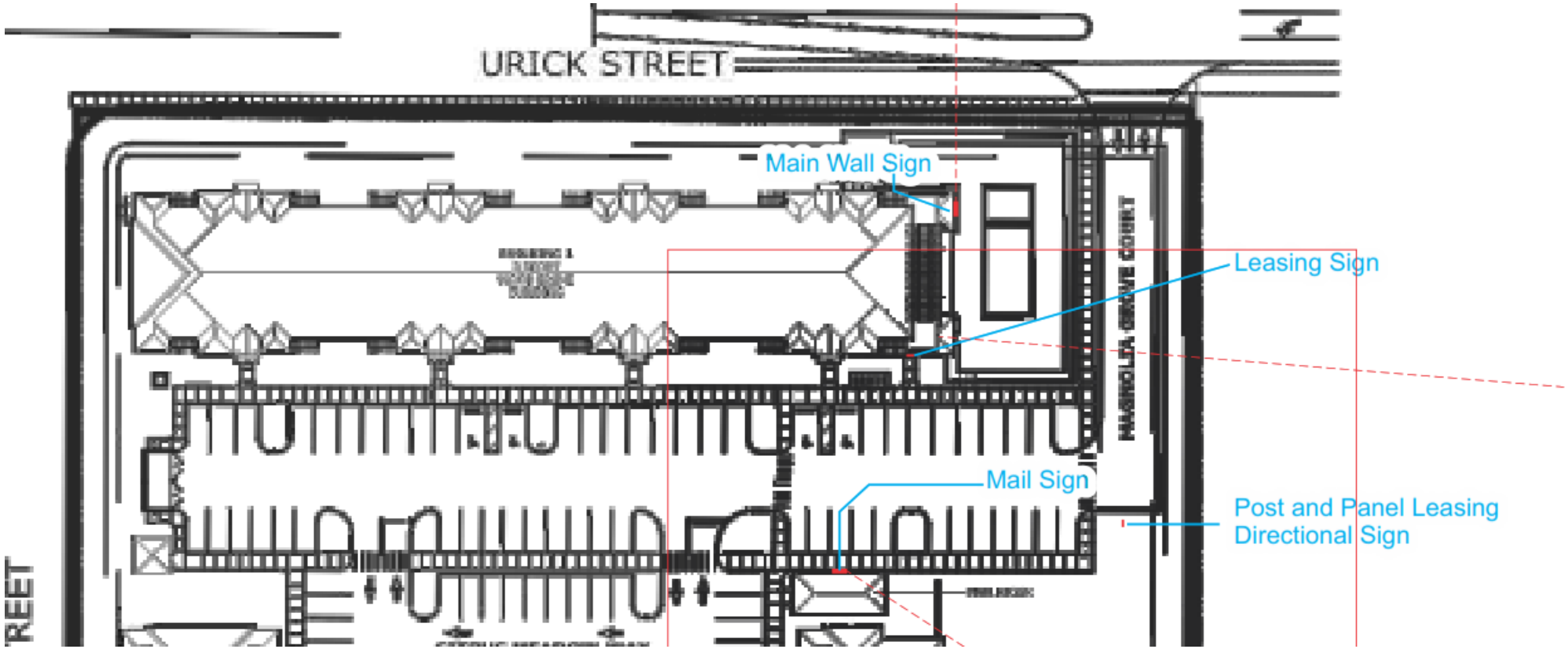
Proposed Sign – Leasing Sign







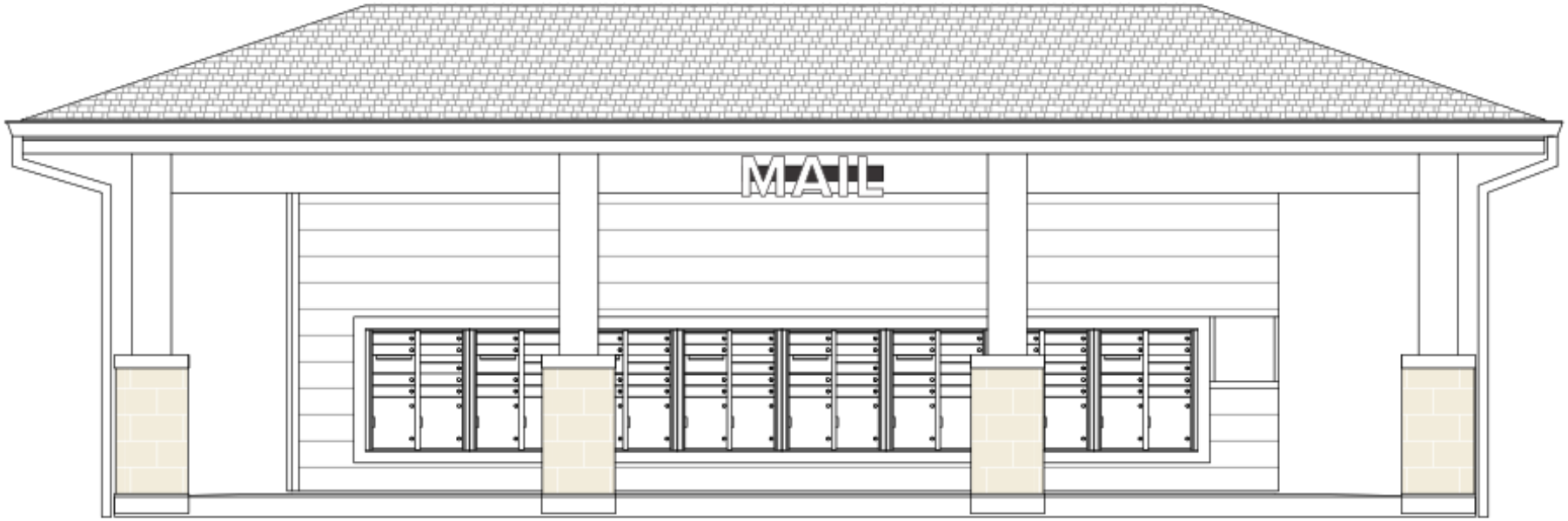
Sign Location – Mail Sign



Proposed Sign – Mail Sign



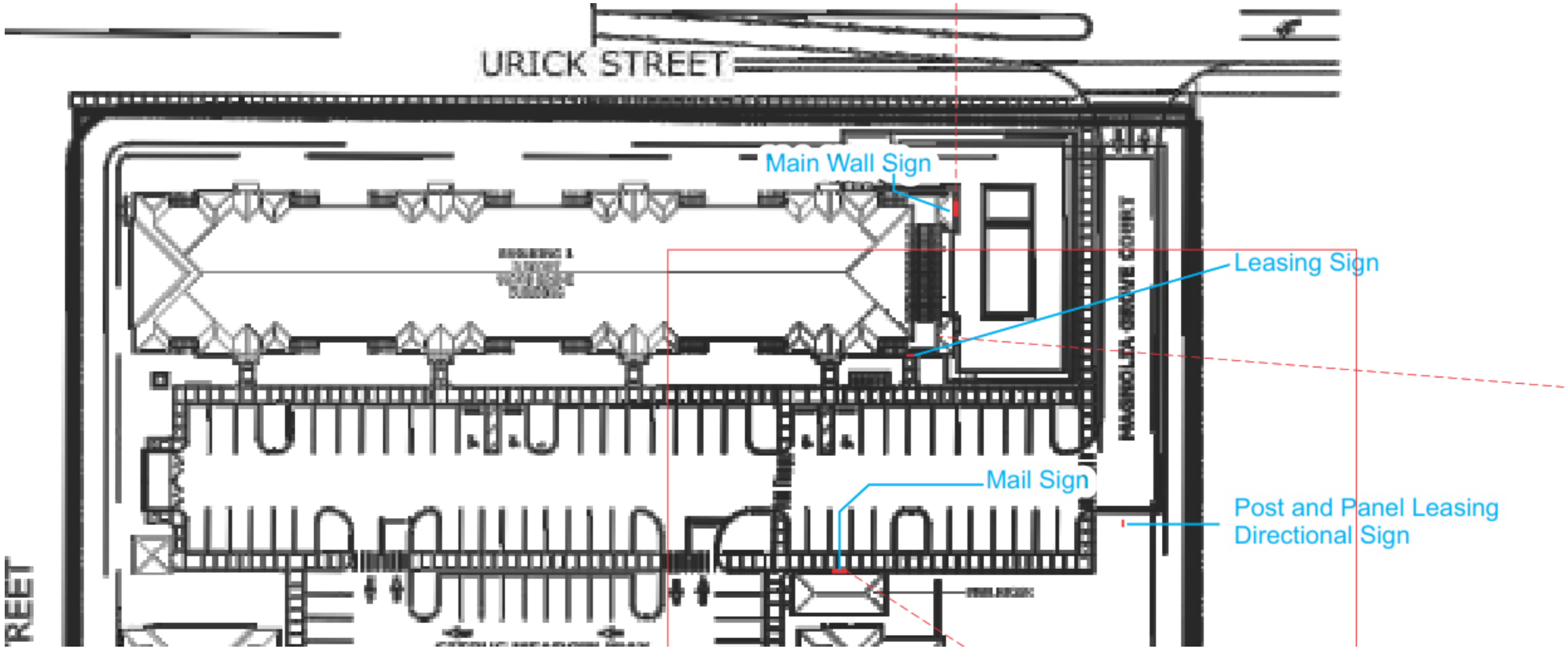




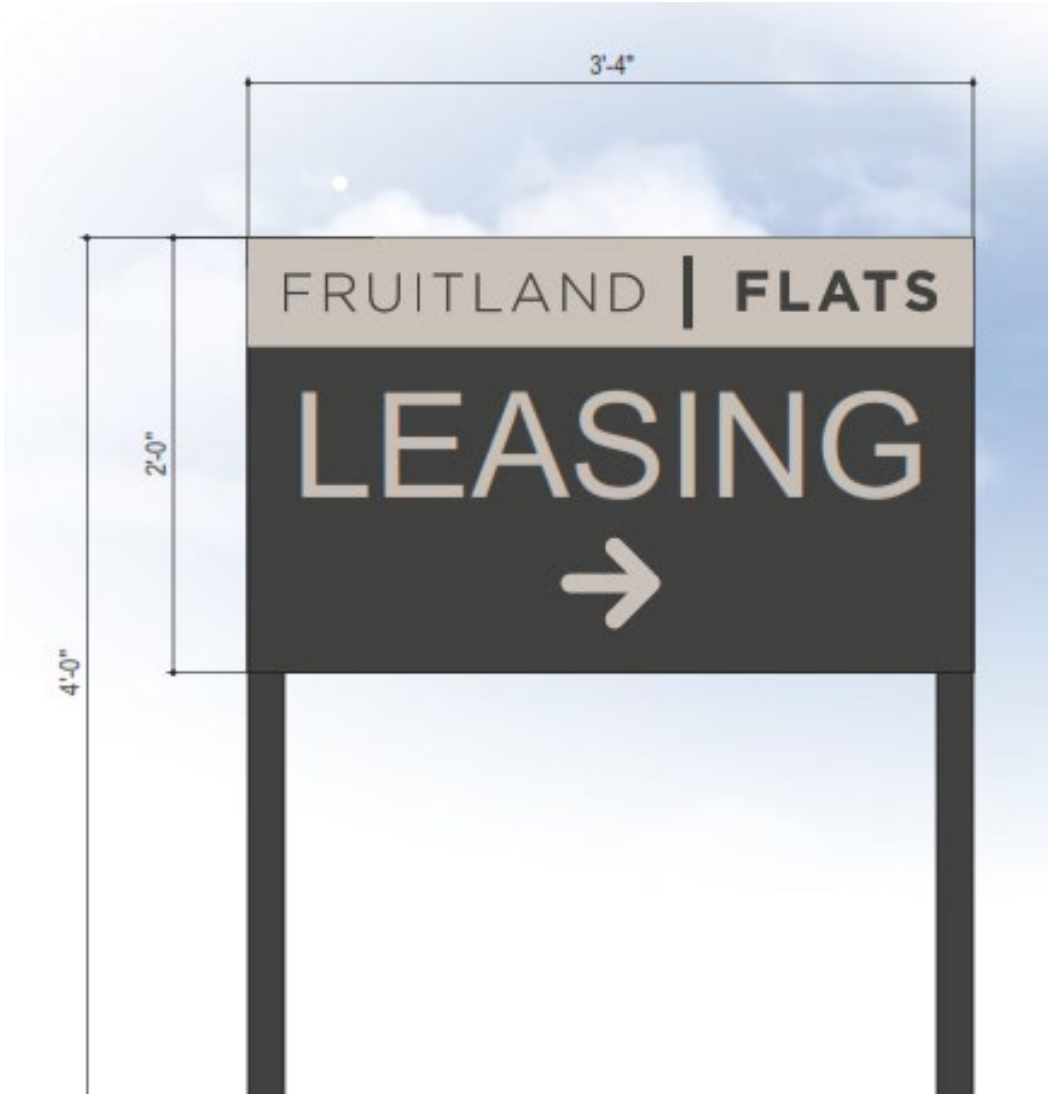
MAIL KIOSK ELEVATION FRONT

SCALE: ¼" = 1'-0"

Sign Location – Directional



Proposed Sign – Directional



Site Condition – Mail Sign





Variance Criteria

- Unique Conditions and Practical Difficulty
  - The subject property is a large scale, multi building residential development that includes internal circulation patterns, multiple structures, and a leasing office that is not immediately visible from the public right of way. Due to these conditions, strict adherence to the 32 square foot total signage limitation creates a practical difficulty in providing adequate identification for residents and visitors, ensuring safe and efficient internal navigation, and clearly distinguishing between key components of the development such as the leasing office, mail pavilion, and residential buildings. Unlike smaller or single tenant properties, this development requires a layered and coordinated signage approach in order to function effectively and safely for its intended residential use.

Variance Criteria

- Minimum Relief Necessary
  - The requested signage program has been thoughtfully designed to be minimal, restrained, and proportional to the scale and function of the development. The proposal includes only one primary identification sign, with all additional signage limited to small scale, functional elements necessary for wayfinding and operational clarity. The directional signage is located internally, approximately 50 feet from the right of way, and is not intended to attract attention from off site but rather to guide individuals already on the property. No excessive or unnecessary signage is proposed, and the request represents the minimum deviation from the code required to provide basic identification and wayfinding for a development of this size.

Variance Criteria

- Not Self-Imposed
  - The hardship associated with this request is not self imposed but instead results from the inherent characteristics of the property and its intended use. The size and configuration of the site, combined with the multi-family residential nature of the development, create conditions that differ significantly from typical commercial parcels contemplated by the code. Additionally, the need for permanent signage to serve a continuously rotating resident population further necessitates clear and durable identification. The existing code limitation does not adequately account for multi building residential developments of this scale and intensity, resulting in a practical limitation that is not the result of actions taken by the applicant.

Variance Criteria

- Public Safety and Welfare
  - The proposed signage directly supports public safety and the overall functionality of the site by allowing residents, guests, delivery drivers, and emergency responders to quickly and clearly identify the property and its key access points. Without adequate signage, there is an increased likelihood of confusion that could lead to unsafe vehicular behavior, such as abrupt slowing along Urick Street, missed entrances, or unsafe turning movements. Additionally, the leasing office is not readily visible from the roadway, making internal directional signage critical for proper navigation once on site. The proposed signage mitigates these risks by providing clear, concise, and strategically placed identification and wayfinding elements.

Variance Criteria

- Compatibility with Surrounding Area
  - The proposed signage has been carefully designed to be architecturally integrated with the building and overall development aesthetic, including the incorporation of a faux greenery feature wall that enhances visual appeal. The signage maintains a residential character and avoids the appearance of commercial intensity or visual intrusion. Its scale and placement are appropriate for the surrounding context, which includes nearby residential neighborhoods and an adjacent elementary school. Overall, the signage contributes positively to the visual environment and enhances the quality of the development rather than detracting from it.

Variance Criteria

- Consistency with Intent of the Code
  - The intent of the City's sign regulations is to prevent visual clutter, promote public safety, and ensure orderly and effective communication. The proposed signage program meets all of these objectives while simply requesting flexibility in the total allowable square footage to accommodate the needs of a modern, large scale residential development. Rather than introducing clutter, the request consolidates identification into a cohesive and well designed signage system, avoiding the need for multiple smaller or piecemeal signs that could create visual inconsistency.

Variance Criteria

- Substantial Justice
  - Granting this variance will allow the property owner to utilize the site in a manner that is consistent with other multifamily developments of similar scale, while also providing the necessary infrastructure for residents, visitors, and service providers. The project contributes to the City's broader workforce housing goals, making it an important addition to the community. Denial of the variance would impose an unreasonable limitation on the property by restricting the ability to provide effective identification and wayfinding, ultimately impacting the functionality and safety of the development.





Thank you for your consideration!

CITY OF FRUITLAND PARK
STAFF REPORT BY LPG URBAN & REGIONAL PLANNERS, LLC

SIGN VARIANCE

Owner: **Birch Enterprises, LLC**

Applicant: **Creative Sign Designs**

General Location: **South of Urick Street and east of Wilder Street**

Number of Acres: **10.42 ± acres**

Existing Zoning: **R-15**

Existing Land Use: **Multi-Family High Density**

Date: **June 10, 2026**

Description of Project

The applicant is requesting a variance from Chapter 163, Section 163.070(b)(1)(ii) which allows one (1) free standing monument sign not to exceed thirty-two (32) square feet. **SIGN, MONUMENT** - Means a freestanding sign in which the enclosed base is a minimum width of one-third the width of the sign and is subject to all other restrictions as applicable elsewhere in this Code.

	Surrounding Zoning	**Surrounding Land Use**
North	PUD	SF Medium Density
South	PUD	Mixed Community
East	R-15	MF High Density
West	PUD	Mixed Community

Assessment

The sign code does not address wall or wayfinding signs within the R-15 zoning district for an apartment building or complex. The subject property is being developed with multi building residential structures, amenities, and leasing office. In order to provide adequate identification for residents and visitors and ensure safe and efficient internal navigation, the applicant is requesting the following signage:

Main Wall Identification Sign (Externally Illuminated): 49.85 Square Feet (SF)
Mail Pavillon Signage (Channel Letters Illuminated): 3.58 SF
Leasing Office Signage (Non-Illuminated): 5.68 SF
Directional Ground Sign: 6.67 SF
Total Proposed Signage: 59.78 SF

A master sign plan has been submitted identifying the location, size, and type of signs (see attached).

Chapter 168, Section 168.010(f) outlines the Review Criteria for variances. The applicant has submitted Justification of Variance (see attached).

f) Review Criteria

When reviewing an application for a variance, the Planning and Zoning Board and the City Commission shall consider the following requirements and criteria:

1) Special conditions and circumstances exist which are peculiar to the land, structure or building involved, and which are not applicable to other lands, structures or buildings in the same zoning district;

The applicant indicates that the subject property is being developed as a large scale, multi-building residential development that includes internal circulation patterns, multiple structures, and a leasing office that is not immediately visible from the public right of way. Due to these conditions, strict adherence to the 32 SF total signage limitation creates a practical difficulty in providing adequate identification for residents and visitors, ensuring safe and efficient internal navigation.

2) The special conditions and circumstances are not the results of actions of the applicant and/or registered property owner;

The special conditions are circumstances are not the result of the actions of the applicant or property owner. The sign regulations do not address wall or wayfinding signs within the R-15 zoning district for an apartment building or complex.

3) Literal interpretation and enforcement of the Land Development Code regulations would deprive the applicant of rights commonly enjoyed by other properties in the same zoning district under the terms of the Land Development Code, and would work unnecessary undue hardship on the applicant;

Literal interpretation and enforcement of the Land Development Code would create an undue hardship on the property owner.

The variance, if granted, is the minimum variance necessary to make possible the reasonable use of the land, building or structure;

The variance if granted is the minimum variance necessary to promote public safety and endure orderly and effective communication and meet the intent of the sign regulations.

4) Granting of the variance request will not confer on the applicant any special privilege

that is denied by the Land Development Code to other lands, buildings or structures in the same zoning district; and

Granting the variance will not confer on the applicant any special privilege. Granting the variance will allow the property owner to utilize the site in a manner that consistent with other multifamily developments of similar scale, while also providing the necessary infrastructure for residents, visitors, and service providers.

5) The granting of the variance will be in harmony with the general intent and purpose of the Land Development Code, and will not be injurious to the surrounding properties or detrimental to the public welfare.

The intent of the City's sign regulations is to prevent visual clutter, promote public safety, and ensure orderly and effective communication. The proposed signage plan meets the objectives of the regulations while providing flexibility in the total allowable square footage.

The above criteria shall be used to determine the justification for granting of relief from requirements of the Land Development Code. Each applicant for a variance request shall demonstrate how each criteria applies to the specific case.

Conclusions

The sign code does not address wall or wayfinding signs within the R-15 zoning district for an apartment building or complex. The subject property is being developed with multi building residential structures, amenities, and leasing office. The proposed signage plan meets the overall objectives of the land development regulations.

The Villages®
DAILY SUN

Published Daily
State of Florida
County Of Sumter

Affidavit of Publication

Before the undersigned authority personally Appeared **Amber Sevison** who on oath says that he or she is Legal Ad Coordinator of the Villages DAILY SUN, a daily newspaper published in Sumter County, Florida with circulation in Lake, Sumter and Marion Counties; that the attached copy of advertisement, being a Legal Ad # **01326853** in the matter of

NOTICE OF PUBLIC HEARING

was published in said newspaper in the issues of

OCTOBER 6, 2026

Affiant further says that the Daily Sun is a newspaper that complies with all legal requirements for publication in chapter 50, Florida Statutes.

(Signature Of Affiant)

Sworn to and subscribed before me this 6

day October 2026.

Robin L Baldeschwieler, Notary

Personally Known ✓ or

Production Identification _____

Type of Identification Produced

_____

ROBIN L. BALDESCHWIELER
Notary Public - State of Florida
Commission # HH 588770
My Comm. Expires Oct 10, 2028
Bonded through National Notary Assn.

NOTICE OF PUBLIC HEARING
RESOLUTION 2026-054

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, GRANTING A VARIANCE FROM CHAPTER 163 SIGN REGULATIONS TO ALLOW TOTAL SIGN SQUARE FOOTAGE OF 59.78 ON THE SUBJECT PROPERTY LOCATED SOUTH OF URICK STREET AND EAST OF WILDER STREET OWNED BY BIRCH ENTERPRISES, LLC, PROVIDING FOR AN EXPIRATION DATE AND PROVIDING FOR AN EFFECTIVE DATE.

The proposed Resolution will be considered at the following public meetings:

Planning & Zoning Board
Thursday, October 15, 2026
@ 4:00 p.m.
City Commission Reading
Thursday, November 12, 2026
@ 6:00 p.m.

The public meetings will be held in the Commission Chambers located at City Hall, 506 West Berckman Street, Fruitland Park FL 34731. These meetings are open to the public and hearings may be continued as determined by the commission from time to time to a time/date certain. The proposed Resolution and metes and bounds legal description of property may be inspected by the public during normal working hours at City Hall. For further information call 352-360-6727. Interested parties may appear at the meetings and will be heard with respect to the proposed Resolution.

A person who decides to appeal any decision made by any board, agency or council with respect to any matter considered at such meeting or hearing, will need a record of the proceedings. For such purposes, any such person may need to ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which the appeal is based (Florida Statutes, 286.0105). Persons with disabilities needing assistance to participate in any of these proceedings should contact Gwen Johns, City Clerk at (352) 360-6790 at least 48 hours before the date of the scheduled hearing.

#01326853 October 6, 2026

CITY OF FRUITLAND PARK
AGENDA ITEM SUMMARY SHEET
Item Number: **8h**

ITEM TITLE: **Resolution 2026-062 Approving Agreement with TriMerge Consulting Group to Provide Finance Department Support.**

MEETING DATE: November 12, 2026

DATE SUBMITTED: November 2, 2026

SUBMITTED BY: city manager

BRIEF NARRATIVE: **Resolution 2026-062** approves an agreement with TriMerge Consulting Group "TriMerge" to establish reliable financial information, documented procedures, effective internal controls, and a finance function capable of meeting its ongoing operational, statutory, regulatory, and financial reporting responsibilities.

Over the past several years, the Finance Department has experienced ongoing staff turnover and instability, resulting in a lack of continuity in financial operations and institutional knowledge. This has created challenges in establishing and maintaining consistent financial practices and providing timely, accurate, and reliable financial information.

Outside assistance is needed to help stabilize operations, evaluate and strengthen existing processes, develop and implement standard operating procedures, and establish consistent financial reporting practices. This additional support will help address existing operational gaps, improve efficiency and accountability, and create a sustainable foundation for the department moving forward.

TriMerge brings over 20 years of experience working directly with Florida local governments. They understand municipal fund accounting, Florida Statutes, and the unique pressures facing city finance departments. They have specialized municipal expertise required to navigate BS&A, ClearGov, and complex grant/fund reconciliations.

The proposed 90-day engagement includes an initial team comprised of a senior manager for 24 hours a week, staff accountant/government analyst for 40 hours a week, and an engagement partner up to 8 hours per week. After the first 8 weeks, a senior government accountant may be added if the workload warrants it and the city authorizes deployment of this individual.

The estimated cost for this engagement is $162,432. The FY 2026/27 adopted budget includes $143,790 for contingency in the finance department budget and funds for a position within the finance department that is currently vacant. It is proposed to use these two sources to fund the agreement with TriMerge. An amendment to the contract must be brought back to the City Commission for consideration for any contract extensions or if services exceed $163,000.

FUNDS BUDGETED:	$163,000 (contingency/salary savings)
ATTACHMENTS:	Resolution 2026-062 TriMerge Consulting Group, PA Proposal Addendum No. 1
RECOMMENDATION:	Approval
ACTION TO BE TAKEN:	**Approve Resolution 2026-062**

RESOLUTION 2026-062

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK APPROVING A PROPOSAL FROM TRIMERGE CONSULTING GROUP, PA IN AN AMOUNT NOT TO EXCEED $163,000 FOR INTERIM FINANCIAL MANAGEMENT LEADERSHIP, ACCOUNTING SUPPORT, AUDIT PREPARATION, FINANCIAL REPORTING ASSISTANCE, AND FINANCIAL RECOVERY SERVICES AND ADDENDUM NO. 1 THERETO; AUTHORIZING THE MAYOR TO EXECUTE THE PROPOSAL AND ADDENDUM NO. 1; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Fruitland Park is in need of interim financial management leadership, accounting support, assistance in preparing for audit, financial reporting assistance, and financial recovery services; and

WHEREAS, Sec. 2, Article VIII of the Florida Constitution and Section 166.021, Florida Statutes, grant the City broad home rule authority to exercise any power for municipal purposes, except when expressly prohibited by law; and

WHEREAS, TriMerge Consulting Group, PA, has the necessary experience and personnel to provide the needed services; and

WHEREAS, the City's adopted budget for 2026-2027 includes funds for contingency within the finance department and funds for a position within the finance department that is currently vacant; and

WHEREAS, the hourly rates included are equal to or less than the hourly rates included in an open contract competitively solicited by the State of Florida Department of Management Services' under Contract No. 80101500-25-STC; however, savings will be realized by entering into a separate contract rather than piggybacking off of the State Contract; and

WHEREAS, the City Commission of the City of Fruitland Park, Florida finds it is in the best interest of the City to accept the proposal.

NOW THEREFORE, BE IT RESOLVED BY THE CITY OF FRUITLAND PARK CITY COMMISSION:

Section 1. The TriMerge Consulting Group, PA proposal and Addendum No. 1 thereto, **copies of which are attached hereto**, are approved for an amount not to exceed $163,000. Any contract extensions or if services exceed $163,000, an amendment must be brought to the City Commission for consideration.

Section 2. The Commission authorizes the Mayor to execute the proposal and Addendum No. 1.

Section 3. This resolution shall take effect immediately upon its final adoption by the City Commission of the City of Fruitland Park, Florida.

PASSED AND RESOLVED this 12th day of November 2026, by the City Commission of the City of Fruitland Park, Florida.

SEAL

CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA

_____
CHRIS CHESHIRE, MAYOR/CRA CHAIR

ATTEST:

_____
Gwen Johns, City Clerk

Mayor Cheshire	____(Yes),	____(No),	____(Abstained),	____(Absent)
Vice Mayor DeGrave	____(Yes),	____(No),	____(Abstained),	____(Absent)
Commissioner Williams	____(Yes),	____(No),	____(Abstained),	____(Absent)
Commissioner Raysin	____(Yes),	____(No),	____(Abstained),	____(Absent)
Commissioner Langley	____(Yes),	____(No),	____(Abstained),	____ (Absent)

Approved as to form:

_____
Anita Geraci-Carver, City Attorney

80101500-25-STC

City of Fruitland Park, Florida

90-Day Financial Management, Accounting Stabilization and Interim Leadership Engagement

Supplement to TriMerge Consulting Group, P.A. proposal • November 2026

Engagement period	Estimated professional fees	Not-to-exceed authorization
Nov. 16, 2026 – Feb. 13, 2027 (90 calendar days)	$162,432	$250,000

1. Engagement Overview

TriMerge Consulting Group, P.A. proposes to provide the City of Fruitland Park with interim financial management leadership, hands-on governmental accounting support, audit preparation, financial reporting assistance, and financial recovery services over an initial 90-day engagement.

Based on discussions with City management on October 19 and November 2, 2026, the City requires immediate operational assistance while resolving outstanding accounting and reporting matters, implementing financial management procedures, and supporting significant capital and infrastructure financing responsibilities. Assessment and authorized stabilization work will proceed concurrently.

2. Proposed Staffing and Cost Projection

Position	Rate	Hours / week	Weeks	Estimated hours	Estimated cost
Engagement Partner / Principal Consultant	$275	8	13	92.8	$25,520
Interim Finance Director / Senior Manager	$180	24	13	278.4	$50,112
Staff Accountant / Government Analyst	$125	40	13	464	$58,000
Senior Government Accountant*	$150	40	5	192	$28,800
TOTAL				1,027.2	$162,432

Planning basis: The November 16, 2026–February 13, 2027 term includes 65 weekdays; seven anticipated closures leave 58 working days. Weekly part-time hours are prorated across available working days. The conditional Senior Government Accountant is projected for 24 working days from January 11 through February 12, 2027, excluding MLK Day. Figures are planning estimates, not guaranteed hours.

Conditional senior accounting deployment

The initial team comprises an Engagement Partner, Interim Finance Director, and Staff Accountant / Government Analyst. Following the first eight weeks, TriMerge will evaluate reconciliation progress, audit readiness, reporting requirements, and operating needs. A Senior Government Accountant may be added starting Week 9 only if the workload warrants it and the City authorizes deployment. Inclusion in the estimate does not constitute an automatic staffing commitment.

Financial planning scenario	Amount
Base staffing (without Senior Government Accountant)	$133,632
Conditional senior accounting capacity (Weeks 9–13)	$28,800

Total projected professional fees	$162,432
Proposed contract ceiling — not to exceed	$250,000
Capacity for additional authorized services	$87,568

Assumed closures: November 26–27, December 24–25, and December 31, 2026–January 1, 2027; and January 18, 2027. These are estimating assumptions, not confirmation of Fruitland Park's holiday calendar.

3. Anticipated Areas of Support

The following areas of support reflect City management's identified priorities and related TriMerge recommendations. They are preliminary and do not constitute fixed deliverables, findings of deficiency, or guaranteed completion commitments. The actual state of the City's records, work already completed, reporting applicability, and available resources will be evaluated after mobilization. Services, sequencing, and level of effort will be based on verified needs and City authorization.

A. Financial recovery, audit and accounting support

Potential support area / project	Illustrative services, as needed and authorized
FY 2025 audited closing balances — opening balance carryforward	Use the completed FY 2025 audit as the starting point; review final audited adjustments and assist in reconciling audited ending balances to FY 2026 opening ledger balances. FY 2025 audit completion is not included.
Historical fund balance and classification review	As needed, review management's multi-year reconciliation, public safety impact fee and ARPA classifications, and the treatment accepted by the external auditor.
FY 2026 general ledger and transaction completeness	Support review of FY 2026 revenues, expenditures, expenses, journal entries, interfund transactions and related accounting records; identify proposed corrections for City review.
Cash, bank and investment accounts	Help reconcile cash and investment accounts, identify outstanding periods and exceptions, and strengthen review processes.
FY 2026 close, financial statements and audit preparation	Support close schedules, proposed adjusting entries, audit workpapers and requested schedules; assist with drafting or updating the City's MD&A, financial statement notes and related disclosures as needed, subject to management review and approval.
Other significant balance-sheet reconciliations	As needed, reconcile material receivables, payables, accrued liabilities, payroll and benefit obligations, debt and loans, capital assets, construction in progress, inventory, deferred inflows/outflows, fund balances, net position and interfund balances.
Revenue, expense and expenditure reconciliations	Support analysis and reconciliation of material revenues, expenses and expenditures by fund and account, including grants, utility revenue, impact fees, capital outlays, transfers and year-end accruals.
Single Audit assistance, if applicable	If federal award expenditures and applicable audit requirements warrant a Single Audit, assist with the SEFA, federal award reconciliations, supporting records, auditor requests and reporting schedules. The independent auditor remains responsible for the audit opinion.
ARPA reconciliation and reporting support, if needed	As applicable, assist with ARPA/SLFRF award activity, eligibility and expenditure tracking, revenue recognition, reconciliation, supporting documentation, and required reports or closeout information.

B. Budget management and financial reporting

Potential support area / project	Illustrative services, as needed and authorized

FY 2026–27 budget in BS&A	Map adopted ClearGov budget, load and verify BS&A amounts and restore budget monitoring.
Budget-to-actual management reports	Establish recurring fund and department reporting, significant variances, and available appropriations.
Monthly financial, cash and fund balance reporting	Support monthly operating results, cash/investment summaries, fund balance classification and enterprise fund reporting.

C. Grants, capital projects and infrastructure financing

Potential support area / project	Illustrative services, as needed and authorized
ARPA and public safety building fund activity	Support tracing grant receipts, capital expenditures, project funding sources and interfund classifications, including amounts related to public safety impact fees; coordinate with applicable ARPA reporting support.
Lake County $2.5 million contribution	Review terms, cash receipt and associated public safety project accounting.
Lake County fire-related utility reimbursements	Review applicable agreement, identify unbilled amounts and establish routine billing processes.
$19.2 million water treatment financing	Prioritize review of funding-agency notice, required business/financial plan, documentation and deadlines.
Water treatment well-drilling procurement	Assist with financial and administrative aspects of anticipated RFP, subject to City authorization and technical specialists.
Wastewater financing and utility studies	Support financial data, preliminary SRF/grant/loan planning, rate study and impact fee study coordination.
Grant and loan compliance register	Track funding conditions, documentation, draw requests, reimbursements and reporting dates.

D. Operational stabilization, controls and staffing

Potential support area / project	Illustrative services, as needed and authorized
Interim Finance Department leadership	Oversee authorized finance operations, set priorities, coordinate work and brief City management.
Month-end close procedures and SOPs	Document recurring closing, reconciliations, transactions, purchasing and review practices.
Segregation-of-duties and approval matrix	Recommend responsibilities, access, reviews and approvals suited to a small City finance team.
Reporting calendar and staff training	Establish recurring financial/compliance deadlines and transfer knowledge to City personnel.
Organizational structure and sustainability	Review workload, responsibilities and staffing; recommend a viable permanent operating model.
Permanent Finance Director recruitment	Available separately if requested and authorized; not included as an automatic base deliverable.

4. Implementation Approach

Mobilization and baseline | November 16–27, 2026

Begin immediate on-site interim leadership and accounting support. Provide an initial management briefing around business Day 5 and a targeted written baseline assessment within approximately 5–10 business days, subject to access to records. Prioritize urgent funding-agency compliance obligations immediately.

Operational stabilization | December 2026 – early January 2027

Support FY 2026 reconciliations and close, budget implementation, audit readiness, financial reporting and priority control improvements, based on verified needs and City direction.

Resource review | Week 9, beginning January 11, 2027

Review progress after eight weeks. Add the Senior Government Accountant only if needed and approved.

Continued recovery and continuity | January – February 2027

Continue authorized audit preparation, financial reporting, fund and capital project accounting, procedural improvements, knowledge transfer and transition assistance as needed.

5. Contract Authorization and Billing

TriMerge proposes an initial 90-day professional services engagement beginning November 16, 2026, and ending February 13, 2027, with a total authorization not to exceed $250,000. The estimated professional fees of $162,432 include the conditional Senior Government Accountant for Weeks 9–13. Any continuation beyond the initial term will require a separately approved extension, including City Commission approval where applicable.

Services will be performed on a time-and-materials basis at agreed hourly rates. The City will be invoiced only for actual authorized hours worked. Neither the estimate nor the not-to-exceed authorization guarantees any minimum expenditure. Compensation shall not exceed $250,000 without further approval under applicable City procedures.

Specialized engineering services, separately commissioned infrastructure financial studies, and permanent recruitment fees are not automatically included; any such assignments require agreed scope, qualified resources and appropriate authorization.

Travel and geographic service limitation

The proposed hourly rates and cost projection cover services performed remotely or in the City of Fruitland Park and its immediate local area. Travel to Tallahassee or any location outside the local Fruitland Park area is not included in the estimated professional fees or the $250,000 authorization as an included expense. Any such travel must be requested and approved in writing in advance and addressed under a separate written agreement or amendment specifying allowable travel time, transportation, lodging, meals and other expenses. No out-of-area travel expense will be incurred or billed without that approval.

TriMerge's assistance with financial statement preparation, MD&A, notes, Single Audit schedules and grant reports is management support. The City retains responsibility for its accounting records, report content, approvals, submissions and representations; the independent auditor retains responsibility for audit procedures and opinions.

6. Closing

TriMerge's objective during the initial 90 days is to help Fruitland Park stabilize current operations, improve the reliability of financial information, assist with significant financial reporting and compliance needs, and establish priorities for any further support. Where work remains after the initial term, TriMerge may recommend a separately authorized extension for the City's consideration.

Geraldine Lazarre, CPA
President | TriMerge Consulting Group, P.A.

ADDENDUM NO. 1 TO
PROPOSAL FROM TRIMERGE CONSULTING GROUP, PA

TriMerge Consulting Group, PA is designated Contractor for purposes of this Addendum.

Public Records

City is a public agency subject to Chapter 119, Florida Statutes, as amended from time to time. To the extent Contractor is a contractor acting on behalf of the City pursuant to Section 119.0701, Florida Statutes, as amended from time to time, Contractor must comply with all public records laws in accordance with Chapter 119, Florida Statutes. In accordance with state law, Contractor agrees to:

a) Keep and maintain all records that ordinarily and necessarily would be required by the City in order to perform the services.
b) Upon request from the City's custodian of public records, provide the City with a copy of the requested records or allow the records to be inspected or copies within a reasonable time at a cost that does not exceed the costs provided in Chapter 119, Florida Statutes, or as otherwise provided by law.
c) Ensure that public records that are exempt, or confidential and exempt, from public records disclosure are not disclosed except as authorized by law for the duration of the Agreement term and following completion of the Agreement if the Contractor does not transfer the records to the City.
d) Upon completion of the services within this Agreement, at no cost, either transfer to the City all public records in possession of the Contractor or keep and maintain public records required by the City to perform the services. If the Contractor transfers all public records to the City upon completion of the services, the Contractor must destroy any duplicate public records that are exempt, or confidential and exempt, from public records disclosure requirements. If the Contractor keeps and maintains public records upon completion of the serves, the Contractor must meet all applicable requirements for retaining public records. All records stored electronically must be provided to the City, upon request from the City's custodian of public records, in a format that is compatible with the information technology systems of the City.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119. FLORIDA STATUTES, TO CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT ESTHER COULSON, CITY CLERK, 506 WEST BERCKMAN STREET, FRUITLAND PARK, FLORIDA 34731, (352) 360-6790, GJOHNS@FRUITLANDPARK.ORG

If Contractor does not comply with this section, the City will enforce the Agreement provisions in accordance herewith and may unilaterally cancel this Agreement in accordance with state law.

E-Verify Requirements

Effective January 1, 2021, public and private employers, contractors and subcontractors must require registration with, and use of the E-verify system in order to verify the work authorization status of all newly hired employees. Contractor acknowledges and agrees to utilize the U.S. Department of Homeland Security's E-Verify System to verify the employment eligibility of:

a) All persons employed by Contractor to perform employment duties within Florida during the term of the contract; and
b) All persons (including sub vendors/subconsultants/subcontractors) assigned by Contractor to perform work pursuant to the contract with the City. The Contractor acknowledges and agrees that use of the U.S. Department of Homeland Security's E-Verify System during the term of the contract is a condition of the contract with the City of Fruitland Park.

By entering into this Agreement, the Contractor becomes obligated to comply with the provisions of Section 448.095 Florida Statutes, "Employee Eligibility," as amended from time to time. This includes, but is not limited to, utilization of the E-Verify System to verify the work authorization status of all newly hired employees, and requiring all subcontractors to provide an affidavit to Contractor attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. Contractor agrees to maintain a copy of such affidavit for the duration of this Agreement. Failure to comply with this paragraph will result in the termination of this Agreement as provided in Section 448.095, Florida Statutes, as amended, and Contractor may not be awarded a public contract for at least one (1) year after the date on which the Agreement was terminated. Contractor will also be liable for any additional costs to City incurred as a result of the termination of this Agreement in accordance with this Section.

Scrutinized Companies pursuant to Sections 287.135 and 215.473, Florida Statutes

Contractor hereby certifies that it: a) has not been placed on the Scrutinized Companies that Boycott Israel List, nor is engaged in a boycott of Israel; b) has not been placed on the Scrutinized Companies with Activities in Sudan List nor the Scrutinized Companies with Activities in the Iran Terrorism Sector List; and c) has not been engaged in business operations in Cuba or Syria. If City determines that Contractor has falsely certified facts under this paragraph or if Contractor is found to have been placed on the Scrutinized Companies Lists or is engaged in a boycott of Israel after the execution of this Agreement, City will have all rights and remedies to terminate this Agreement consistent with Section 287.135, Florida Statutes, as amended.

Public Entity Crimes or Convicted Vendor List Statement

Pursuant to Section 287.133(2)(a), Florida Statutes, as amended from time to time, Contractor hereby certifies that neither it nor its affiliates have been placed on the convicted vendor list following a conviction for a public entity crime. If placed on that list, Contractor must notify the City immediately and is prohibited from providing any goods or services to a public entity; may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and, may not transact business with any public entity in excess of the threshold amount provided in Section 287.017 Florida Statutes, as amended from time to time, for Category Two ($35,000) as may be amended, for a period of thirty-six (36) months from the date of being placed on the convicted vendor list.

Human Trafficking

Pursuant to Section 787.06(14), Florida Statutes, Contractor must execute an affidavit under penalty of perjury attesting that the Contractor does not use coercion for labor or services as defined in Section 787.06, Florida Statutes.

DEI Initiatives

Pursuant to Section 287.139 Florida Statutes, Contractor must certify by execution of an affidavit under penalty of perjury attesting that the Contractor does not and will not use City funds in requiring its employees, contractors, volunteers, vendors or agents to ascribe to, study, or be instructed using materials relating to diversity, equity, and inclusion as defined in Section 166.04971(1), Florida Statutes.

Non-appropriation

The parties acknowledge that appropriation of funds is a governmental function which the City cannot contractually commit itself in advance to perform and this Agreement does not constitute such commitment. The City's obligation to pay under this Agreement, if this Agreement is effective beyond the City's current fiscal year, is contingent upon City's annual appropriation of funds for such purpose, and the non-appropriation of funding for such purpose in any fiscal year shall immediately relieve both parties of their respective obligations hereunder, as of the last day for which funds have been appropriated. The City shall endeavor, upon determining that sufficient funds will not be budgeted and appropriated in any fiscal year under this Agreement, to provide prompt written notice to Contractor of such event.

Governing Law, Jurisdiction, Venue and Dispute Resolution

Notwithstanding any language to the contrary in the Agreement, the Agreement shall be governed and construed in all respects in accordance with the laws of the State of Florida as they apply to a contract executed, delivered, and performed solely in the State of Florida.

The parties hereby irrevocably consent to the exclusive jurisdiction and venue of the State in Lake County, Florida, and U.S. Middle District Court of the State of Florida, for any and all claims and causes of action arising from or related to the Agreement.

Sovereign Immunity.

City expressly retains all rights, benefits and immunities of sovereign immunity in accordance with Section 768.28, Florida Statutes. Nothing will be deemed as a waiver of immunity or the limitations of liability of City beyond any statutory limited waiver of immunity or limits of liability. Nothing will inure to the benefit of any third party for the purpose of allowing any claim against the City, which would otherwise be barred under the law.

Indemnity/Hold Harmless

Toe the fullest extent permitted by law, Contractor shall, defend, indemnity and hold harmless the City, its officials, agents and employees from and against any and all claims, suits, judgments, demands, liabilities, damages, cost and expenses, including attorney's fees and court costs, for damages resulting from any negligence, omission, recklessness, or intentionally wrongful conduct of Contractor or its sub-contractors (if any), anyone directly or indirectly employed by them, or anyone for whose acts any of them may be liable; excepting those acts or omissions arising out of the negligence of the CITY. The duty to indemnify and hold harmless includes attorney fees, court costs, and legal expenses in establishing Contractor's duty to defend and indemnify City.

Conflict of Interest per Ch. 112, Part III

This Agreement is subject to Chapter 112, FL Statute, and Contractor shall disclose the name of any officer, director, employee, or other agent who is also an employee of the City of Fruitland Park. The Contractor shall also disclose the name of any City of Fruitland Park employee who owns, directly or indirectly, more than a five percent (5%) interest in the Contractor's, or its affiliates, business entity.

Third Party Beneficiaries

Neither Contractor nor City intends to directly or substantially benefit a third party by this Agreement. Therefore, the Parties acknowledge that there are no third-party beneficiaries to this Agreement and that no third party is or will be entitled to assert a right or claim against either of them based upon this Agreement.

Anti-Discrimination

That Contractor, for itself, its personal representatives, successors in interests, assigns, subcontractors, and sub-lessees, as a part of the consideration hereof, hereby covenants and agrees that:

a) No person on the ground of race, color, religion, sex, national origin, age, marital status, political affiliation, familial status, disability, sexual orientation, pregnancy,

or gender identity, expression or veteran or service member status be excluded from participation in, denied the benefits of, or be otherwise subjected to discrimination in the use of or performance of services described herein; and

b) No employee or applicant for employment on the ground of race, color, religion, sex, national origin, age, marital status, political affiliation, familial status, disability, sexual orientation, pregnancy, or gender identity, expression or veteran or service member status will be discriminated against during the course of employment or application for employment to be employed in the performance of this Agreement with respect to hiring, tenure, terms, conditions or privileges of employment, or any matter directly or indirectly related to performance of this Agreement.

Discriminatory Vendor List

Contractor hereby acknowledges its continuous duty to disclose to the City if the Contractor or any of its affiliates, as defined by Section 287.134(1)(a), Florida Statutes, are placed on the Discriminatory Vendor List. Pursuant to Section 287.134(2)(a), Florida Statutes: "an entity or affiliate who has been placed on the discriminatory vendor list may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity."

Prohibition on Gratuities and Kickbacks

It is unethical for any person to offer, give, or agree to give any employee or for any employee to solicit, demand, accept or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparation of any part of program requirement or a purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, audit, or in any other advisory capacity in any proceeding or application, request for ruling, determination claim or controversy, or other particular matter, pertaining to any program requirement or an Agreement or subcontract or to any solicitation of proposal therefore.

It shall be unethical for any payment, gratuity, or offer of employment to be made by or on behalf of a Sub-contractor under a Contract to Contractor or higher tier sub-contractor any person associated therewith, as an inducement of the aware of a subcontract or order.

The prohibition against gratuities and kickbacks prescribed in this section shall be conspicuously set forth in every Contract and subcontract and solicitation, therefore.

Antitrust Violations; Denial or Revocation under Section 287.137, Florida Statutes

Pursuant to Section 287.137, Florida Statutes, as may be amended, a person or an affiliate who has been placed on the antitrust violator vendor list (electronically published and updated quarterly by the State of Florida) following a conviction or being held civilly liable for an antitrust violation may not submit a bid, proposal, or reply for any new contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply for a new contract with a public entity for the construction or repair of a public building or public work; may not submit a bid, proposal, or reply on new leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a new contract with a public entity; and may not transact new business with a public entity. By entering this Agreement, Contractor certifies neither it nor its affiliate(s) are on the antitrust violator vendor list at the time of entering this agreement. False certification under this paragraph or being subsequently added to that list will result in termination of this Agreement, at the option of the City consistent with Section 287.137, Florida Statutes, as amended.

Environmental and Social Government and Corporate Activism

Pursuant to Section 287.05701, Florida Statutes, as may be amended, City cannot give preference to a Contractor based on social, political, or ideological interests such as:

a) The Contractor's political opinions, speech, or affiliations.
b) The Contractor's religious beliefs, religious exercise, or religion affiliations.
c) The Contractor's lawful ownership of a firearm.
d) The Contractor's engagement in the lawful manufacture, distribution, sale, purchase, or use of firearms or ammunition.
e) The Contractor's engagement in the exploration, production, utilization, transportation, sale, or manufacture of fossil fuel-based energy, timber, mining, or agriculture.
f) The Contractor's support of the state of Federal Government in combatting illegal immigration, drug trafficking, or human trafficking.
g) The Contractor's engagement with, facilitation of, employment by support of, business relationship with, representation of, or advocacy for any person described in this paragraph.
h) The Contractor's failure to meet or commit to meet, or expected failure to meet, any of the following as long as such Contractor is in compliance with applicable state or federal law:
    1. Environmental standards, including emissions standards, benchmarks, requirements, or disclosures.
    2. Social governance standards, benchmarks, or requirements, including, but not limited to, environmental or social justice.
    3. Corporate board or company employment composition standards benchmarks, requirements, or disclosures based on characteristics protected under the Florida Civil Rights Act of 1992.

4. Policies and procedures requiring or encouraging employee participation in social justice programming, including but not limited to, diversity, equity, or inclusion training.

Contractors are also prohibited from giving preference to subcontractors based on the above referenced factors. Violations of this Section will result in termination of this Agreement and may result in administrative sanctions and penalties by the Office of the Attorney General of the State of Florida.

Equal Employment Opportunity 2 C.F.R. Part 200. During the performance of this contract, the contractor agrees as follows: (1) The contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following: Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause. (2) The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin. (3) The contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the contractor's legal duty to furnish information. (4) The contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor union or workers' representatives of the contractor's commitments under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment. (5) The contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor. (6) The contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the administering agency and the Secretary of Labor

for purposes of investigation to ascertain compliance with such rules, regulations, and orders. In the event of the contractor's noncompliance with the nondiscrimination clauses of this contract or with any of the said rules, regulations, or orders, this contract may be canceled, terminated, or suspended in whole or in part and the contractor may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other Contract Provisions Guide 12 sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law. (8) The contractor will include the portion of the sentence immediately preceding paragraph (1) and the provisions of paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance: Provided, however, that in the event a contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the administering agency, the contractor may request the United States to enter into such litigation to protect the interests of the United States. The applicant further agrees that it will be bound by the above equal opportunity clause with respect to its own employment practices when it participates in federally assisted construction work: Provided, that if the applicant so participating is a state or local government, the above equal opportunity clause is not applicable to any agency, instrumentality or subdivision of such government which does not participate in work on or under the contract. The applicant agrees that it will assist and cooperate actively with the administering agency and the Secretary of Labor in obtaining the compliance of contractors and subcontractors with the equal opportunity clause and the rules, regulations, and relevant orders of the Secretary of Labor, that it will furnish the administering agency and the Secretary of Labor such information as they may require for the supervision of such compliance, and that it will otherwise assist the administering agency in the discharge of the agency's primary responsibility for securing compliance. The applicant further agrees that it will refrain from entering into any contract or contract modification subject to Executive Order 11246 of September 24, 1965, with a contractor debarred from, or who has not demonstrated eligibility for, Government contracts and federally assisted construction contracts pursuant to the Executive Order and will carry out such sanctions and penalties for violation of the equal opportunity clause as may be imposed upon contractors and subcontractors by the administering agency or the Secretary of Labor pursuant to Part II, Subpart D of the Executive Order. In addition, the applicant agrees that if it fails or refuses to comply with these undertakings, the administering agency may take any or all of the following actions: Cancel, terminate, or suspend in whole or in part this grant (contract, loan, insurance, guarantee); refrain from extending any further assistance to the applicant under the program with respect to which the failure or refund occurred

until satisfactory assurance of future compliance has been received from such applicant; and refer the case to the Department of Justice for appropriate legal proceedings.

Minimum Wages. Under the Contract, the wage rate paid to all laborers, mechanics, and apprentices employed by the Contractor for the work under the Contract, must not be less than the prevailing wages rates for similar classifications for work as established by the Federal Government and enforced by the U.S. Department of Labor, Wages and Hours Division, and Florida's Minimum Wage requirements in Article X, Section 24(f) of the Florida Constitution and enforced by the Florida Legislative by statute or the State Agency for Workforce Innovation by rule, whichever is higher.

This Agreement shall be governed and construed in accordance with the laws of the State of Florida, without regard to its choice of law rules, and jurisdiction shall lie only in Lake County, Florida.

This Agreement, including any exhibits attached hereto, constitutes the entire and final Agreement and understanding of the parties as to the matters contained herein, and supersedes all prior agreements relating to the dealings of the parties. This Agreement shall not be altered, amended or modified except by a writing executed by the duly authorized agents of both the City and the Contractor.

Any failure of a party to enforce the party's rights under any provision of this Agreement shall not be construed or act as a waiver of said party's subsequent right to enforce any of the provisions contained herein.

The Contractor agrees to provide the services set forth herein commencing the Effective Date of this document or as mutually agreeable.

The prevailing party in any dispute under this Agreement, or any provision under this Agreement, shall be entitled to all reasonable costs and expenses and attorneys' fees, including trial and appellate and bankruptcy proceedings in connection with any litigation or arbitration, if mutually agree, or threat thereof, pertaining to the interpretation, obstruction or enforcement of this Agreement.

Any individuals signing on behalf of legal entities represents, by their signature, that they have the authority to bind that legal entity.

CITY OF FRUITLAND PARK, FLORIDA	**TRIMERGE CONSULTING GROUP, PA**
_____	_____
Mayor	Signature of Contractor's Authorized Official
Date: _____	Date: _____

CITY OF FRUITLAND PARK
AGENDA ITEM SUMMARY SHEET
Item Number: 9a

ITEM TITLE:	Ordinance 2026-019 Arbor Park Petition to Amend the Name/Boundaries of the CDD; Petitioner - Kutak Rock LLC for Garden Street Communities Southeast, LLC owner
MEETING DATE:	November 12, 2026
DATE SUBMITTED:	October 29, 2026
SUBMITTED BY:	City Attorney/City Manager/ Community Development Director
BRIEF NARRATIVE:	The owner is seeking to amend the boundaries and change the name of the Community Development District (CDD) from "Arbor Park Phase 1 Community Development District" to "Arbor Park Community Development District." Additionally, a boundary amendment is being sought to add expansion parcels of approximately 93.87 +/- acres to the District's boundaries. The District currently covers approximately 66.47 acres (overall estimated total of 160.34 +/- acres).
FUNDS REQUIRED:	None
ATTACHMENTS:	Ordinance 2026-019, Letter regarding request, Petition to Amend the CDD
RECOMMENDATION:	Approve Ordinance 2026-019
ACTION:	Approve Ordinance 2026-019

KUTAKROCK

Kutak Rock LLP
107 West College Avenue, Tallahassee, FL 32301
(850) 692-7300
Kyle.Magee@Kutakrock.com

October 9, 2026

Via Overnight Delivery
Sharon Williams
Administrative Manager
Community Development Department
City of Fruitland Park
506 W. Berckman Street
Fruitland Park, Florida 34731

Re: ***Petition to Amend the Boundaries and Change the Name of the Arbor Park Phase 1 Community Development District***

Dear Ms. Williams:

Enclosed please find the Petition to Amend the Boundary and Chage the Name of the Arbor Park Phase 1 Community Development District, to be filed with the City of Fruitland Park, pursuant to Chapter 190 *Florida Statutes*. Should additional hard copies be required, please advise.

The parcels to be added to the district boundaries are those which were previously identified as future expansion parcels during the initial establishment of the Arbor Park Phase 1 Community Development District. I will be contacting you shortly to work through any procedural or scheduling issues related to the petition and its processing by the City. Thank you in advance for your assistance and I look forward to working with you.

Sincerely,



Kyle M. Magee

Enclosures

ORDINANCE 2026-019

AN ORDINANCE OF THE CITY OF FRUITLAND PARK, FLORIDA, AMENDING THE BOUNDARIES OF THE ARBOR PARK PHASE 1 COMMUNITY DEVELOPMENT DISTRICT ESTABLISHED PURSUANT TO ORDINANCE 2024-13; CHANGING THE NAME OF THE DISTRICT TO "ARBOR PARK COMMUNITY DEVELOPMENT DISTRICT"; PROVIDING A SEVERABILITY CLAUSE; ADDRESSING CONFLICTS; AND PROVIDING AN EFFECTIVE DATE

RECITALS

WHEREAS, Garden Street Communities Southeast, LLC, as owner of 100 percent (100%) of the real property and consenting to be included in the District, filed a Petition to Establish the Arbor Park Phase 1 Community Development District ("Petition") with the City Commission ("City Commission") of the City of Fruitland Park, Florida ("City") pursuant to Sections 190.005(2)(a) and 190.046(1)(h), *Florida Statutes*, to adopt an ordinance establishing the Arbor Park Phase 1 Community Development District ("District") pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, all interested persons and affected units of general-purpose local government were afforded an opportunity to present oral and written comments on the Petition at a duly noticed public hearing conducted by the City, pursuant to Sections 190.005(2)(b) and 190.046(1)(h), *Florida Statutes*; and

WHEREAS, pursuant to the information as stated above, the City Commission of Fruitland Park, Florida, granted the Petition and adopted Ordinance 2024-13 on December 12, 2024, establishing the District; and

WHEREAS, pursuant to Section 190.046(1)(h), *Florida Statutes*, the Petition and Ordinance 2024-13 identified certain "Expansion Parcels" that may be added to the boundaries of the District within 10 years after establishment; and

WHEREAS, pursuant to Section 190.046(1)(h), *Florida Statutes*, the District has submitted a *Petition to Amend the Boundaries and Change the Name of the Arbor Park Phase 1 Community Development District* ("Boundary Amendment and Name Change Petition") to add the "Expansion Parcels" to the District's boundaries consisting of approximately 93.87 acres; and

WHEREAS, all interested persons and affected units of general-purpose local government were afforded an opportunity to present oral and written comments on the Boundary Amendment and Name Change Petition at a duly noticed public hearing conducted by the City, pursuant to Section 190.046(1)(h), *Florida Statutes*; and

WHEREAS, upon consideration of the record established at that hearing, the City Commission of the City of Fruitland Park, Florida, has considered the record of the public

hearing and the statutory factors set forth in Section 190.046(1)(h), *Florida Statutes*, in making its determination to grant or deny the Boundary Amendment and Name Change Petition; and

WHEREAS, the City Commission of the City of Fruitland Park, Florida has determined pursuant to the information contained within the Boundary Amendment and Name Change Petition and based on an investigation conducted by the City Staff and otherwise being fully advised as to the facts and circumstances contained within the request of the District: that the Boundary Amendment and Name Change Petition is sufficient and complete and meets all statutory requirements of Section 190.046(1)(h), *Florida Statutes*; and

WHEREAS, pursuant to the information as stated above, the City Commission of the City of Fruitland Park, Florida, has decided to grant the District's Boundary Amendment and Name Change Petition.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA:

SECTION 1. RECITALS.

The above RECITALS are adopted as Findings of Fact in support of this Ordinance.

SECTION 2. AUTHORITY.

This ordinance is enacted in compliance with and pursuant to the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*.

SECTION 3. EXTERNAL BOUNDARIES OF THE DISTRICT.

The District's Boundary Amendment and Name Change Petition is hereby granted. The amended boundaries of the District are described in **Exhibit A** attached hereto and incorporated by reference herein. The amended boundary of the District encompasses approximately 160.34 acres.

SECTION 4. DISTRICT NAME. The community development district herein established shall henceforth be known as the "Arbor Park Community Development District."

SECTION 5. FUNCTIONS AND POWERS.

The functions and powers of the District established in Ordinance 2024-13 continue to apply.

SECTION 6. REMAINDER OF ORDINANCE 2024-13 REMAINS UNCHANGED.

Except as expressly amended herein, Ordinance 2024-13 shall remain in full force and effect.

SECTION 7. SEVERABILITY.

If any provision of this Ordinance or the application thereof is held by a court of competent jurisdiction to be illegal, invalid or unenforceable, such provision shall be deemed to be severable and the remaining provisions shall continue in full force and effect provided that the illegal, invalid or unenforceable provision is not material to the logical and intended interpretation of this Ordinance.

SECTION 8. CONFLICTS.

Any ordinance or part thereof, or any resolution, or part thereof, which is in conflict with this Ordinance or part hereof is hereby repealed to the extent of the conflict.

SECTION 9. EFFECTIVE DATE.

The Clerk shall file a certified copy of this Ordinance with the Department of State within ten days of its adoption. This Ordinance shall take effect immediately upon its filing with the Department of State.

[SIGNATURES ON THE FOLLOWING PAGE]

PASSED AND ADOPTED at the regular meeting of the City Commission of the City of Fruitland Park, Florida, held on the 12th day of November, 2026.

CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA

By: _____
Mayor

ATTEST:

By: _____
City Clerk

Approved as to Form:

By: _____
City Attorney

Mayor Cheshire	____ (Yes),	____(No),	____(Abstained),	____(Absent)
Vice Mayor DeGrave	____ (Yes),	____(No),	____(Abstained),	____(Absent)
Commissioner Williams	____ (Yes),	____(No),	____(Abstained),	____(Absent)
Commissioner Raysin	____ (Yes),	____(No),	____(Abstained),	____(Absent)
Commissioner Langley	____ (Yes),	____(No),	____(Abstained),	____ (Absent)

EXHIBIT A

ARBOR PARK CDD AMENDED BOUNDARIES

THAT PART OF BLOCK 46, PLAN OF FRUITLAND PARK, AS RECORDED IN PLAT BOOK 3, PAGE 8, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, LYING IN THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 9, AND THAT PART OF THE NORTH 1/2 OF SECTION 16, ALL BEING IN TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF SAID SECTION 16; THENCE ON A BEARING RELATED TO FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, N89°19'17"W ALONG THE NORTH LINE OF SAID SECTION 16 FOR 657.37 FEET TO THE EAST LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 16 AND THE POINT OF BEGINNING; THENCE S00°55'00"W ALONG SAID EAST LINE FOR 1316.62 FEET TO THE SOUTH LINE OF THE SOUTH 50.00 FEET OF THE EAST 1/2 OF THE SAID NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 16; THENCE S89°25'38"E ALONG SAID SOUTH LINE FOR 657.78 FEET TO THE EAST LINE OF THE NORTHEAST 1/4 OF SAID SECTION 16; THENCE S00°53'57"W ALONG SAID EAST LINE FOR 657.70 FEET TO THE SOUTH LINE OF THE NORTH 1/2 OF THE SOUTHEAST 1/4 OF THE SAID NORTHEAST 1/4 OF SECTION 16; THENCE N89°28'49"W ALONG SAID SOUTH LINE FOR 1315.97 FEET TO THE EAST LINE OF THE WEST 1/2 OF THE SAID NORTHEAST 1/4 OF SECTION 16; THENCE S00°56'03"W ALONG SAID EAST LINE FOR 658.92 FEET TO THE EAST-WEST CENTER SECTION LINE FOR SAID SECTION 16; THENCE N89°32'00"W ALONG SAID EAST-WEST CENTER SECTION LINE FOR 1316.38 FEET TO THE NORTH-SOUTH CENTER SECTION LINE FOR SAID SECTION 16; THENCE N00°58'09"E ALONG SAID NORTH-SOUTH CENTER SECTION LINE FOR 687.67 FEET; THENCE DEPARTING SAID NORTH-SOUTH CENTER SECTION LINE, S89°25'43"E FOR 1386.10 FEET; THENCE N00°34'17"E FOR 125.00 FEET; THENCE N89°25'43"W FOR 112.58 FEET; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 107.56 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 112.01 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E

FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 100.00 FEET; THENCE N89°25'43"W FOR 121.16 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE NORTHERLY AND HAVING A RADIUS OF 825.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 34°42'00" FOR A DISTANCE OF 499.64 FEET TO THE POINT OF TANGENCY; THENCE N54°43'43"W FOR 324.28 FEET; THENCE N52°29'30"E FOR 24.32 FEET; THENCE S89°25'43"E FOR 800.00 FEET; THENCE N00°34'17"E FOR 125.00 FEET; THENCE S89°25'43"E FOR 13.70 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°18'57" FOR A DISTANCE OF 39.41 FEET TO THE POINT OF TANGENCY (SAID POINT BEING ON THE EAST LINE OF THAT CERTAIN PARCEL OF LAND AS DESCRIBED IN OFFICIAL RECORDS BOOK 5598, PAGE 2322, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, ALSO BEING THE EASTERLY LINE OF AFORESAID BLOCK 46 OF PLAN OF FRUITLAND PARK AND THE WESTERLY RIGHT OF WAY LINE FOR WILDER STREET); THENCE S00°53'14"W ALONG SAID EASTERLY LINE OF THAT CERTAIN PARCEL, THE EASTERLY LINE OF BLOCK 46 AND WESTERLY RIGHT OF WAY LINE FOR 115.33 FEET TO THE SOUTHERLY LINE OF SAID PLAN OF FRUITLAND PARK AND THE SAID NORTH LINE OF SAID SECTION 16; THENCE S89°19'17"E ALONG SAID SOUTHERLY LINE OF PLAN OF FRUITLAND PARK AND NORTH LINE OF SAID SECTION 16 FOR 687.37 FEET TO THE POINT OF BEGINNING.

TOGETHER WITH

THE NORTH 726 FEET OF THE WEST HALF (W 1/2) OF THE NORTHEAST QUARTER (NE 1/4) OF THE NORTHEAST QUARTER (NE 1/4) OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

AND

THE SOUTH 594 FEET OF THE W 1/2 OF NE 1/4 OF NE 1/4 SECTION 16, TOWNSHIP 19, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

AND

THE EAST 756 FEET OF THE NORTH 1/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

AND

THAT PORTION OF BLOCK 46 IN THE TOWN OF FRUITLAND PARK, FLORIDA, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 8, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, DESCRIBED AS: BEGIN AT THE SOUTHWEST CORNER OF BLOCK 46 (S 1/4 OF SECTION 9, TOWNSHIP 19 S., RANGE 24 EAST, LAKE COUNTY, FLORIDA); RUN THENCE SOUTH 89° 46' 00" EAST ALONG THE SOUTH LINE OF BLOCK 46 FOR 400 FEET; RUN THENCE NORTH 00° 26' 10" EAST FOR 582.55 FEET; RUN THENCE NORTH 89° 33' 50" EAST FOR 36 FEET; RUN THENCE

NORTH 00° 26' 10" EAST FOR 396.36 FEET TO THE NORTH LINE OF SAID BLOCK 46; RUN THENCE NORTH 89° 29' 50" WEST ALONG NORTH LINE OF SAID BLOCK 46 FOR 433.48 FEET TO THE NORTHWEST CORNER OF SAID BLOCK 46; RUN THENCE SOUTH 00° 35' 00" EAST ALONG WEST LINE OF SAID BLOCK 46 FOR 980.70 FEET TO THE POINT OF BEGINNING.

AND

A PORTION OF LOTS 1, 2 AND 3, BLOCK 46, TOWN OF FRUITLAND PARK, FLORIDA, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 3, PAGE 8, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, ALL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: FROM THE SOUTHWEST CORNER OF BLOCK 46, RUN EAST 400 FEET TO POINT OF BEGINNING; NORTH 582.55 FEET, EAST 36 FEET, NORTH 396.36 FEET TO NORTH LINE OF BLOCK 46, EAST TO NORTHEAST CORNER OF BLOCK 46, SOUTH TO SOUTHEAST CORNER BLOCK 46, WEST TO POINT OF BEGINNING, SECTION 9, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

LESS AND EXCEPT: COMMENCE AT THE SOUTHWEST CORNER OF AFORESAID BLOCK 46 (ALSO BEING THE SOUTH 1/4 CORNER OF SECTION 9, TOWNSHIP 19 SOUTH, RANGE 24 EAST); THENCE SOUTH 89° 43' 16" EAST, ALONG THE SOUTH LINE OF BLOCK 46, A DISTANCE OF 400.00 FEET; THENCE NORTH 00° 26' 56" EAST, 342.53 FEET, FOR THE POINT OF BEGINNING; FROM SAID POINT OF BEGINNING CONTINUE NORTH 00° 26' 56" EAST, 239.91 FEET; THENCE SOUTH 89° 33' 50" EAST, 36.00 FEET; THENCE NORTH 00° 25' 26" EAST 396.16 FEET, TO THE SOUTH LINE OF URICK STREET (A 50 FOOT RIGHT-OF-WAY); THENCE ALONG SAID SOUTH RIGHT-OF-WAY LINE, SOUTH 89° 30' 00" EAST, 400.00 FEET; THENCE SOUTH 00° 26' 10" WEST, 629.00 FEET THENCE SOUTH 89° 33' 50" WEST, 436.00 FEET, TO THE POINT OF BEGINNING.

AND

W 1/2 OF NE 1/4; N 1/2 OF SE 1/4 OF NE 1/4, SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

AND

THE SOUTH 3/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4, OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, LESS AND EXCEPT THE SOUTH 50 FEET THEREOF AND LESS COUNTY ROAD RIGHT OF WAY.

LESS AND EXCEPT:

THAT PORTION OF THE SOUTH 3/4 OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, AS DESCRIBED IN OFFICIAL RECORDS BOOK 4999, PAGES 1998-1999, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT AN INTERSECTION WITH THE EAST RIGHT OF WAY LINE OF COUNTY ROAD 468 AS SHOWN ON MAP BOOK 6, PAGE 150, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA AND THE NORTH LINE OF THE SOUTH 3/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4, SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, RUN S 89° 15' 46" E, ALONG SAID NORTH LINE, A DISTANCE OF 300.00 FEET; THENCE LEAVING SAID NORTH LINE RUN S 00° 51' 09" W, A DISTANCE OF 420.52 FEET; THENCE N 89° 25' 43" W, A DISTANCE OF 300.00 FEET, TO THE SAID EAST RIGHT OF WAY LINE OF COUNTY ROAD 468; THENCE N 00° 51' 09" E, ALONG SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 421.39 FEET TO THE POINT OF BEGINNING.

ALSO LESS AND EXCEPT:

THAT PORTION OF THE SOUTH 3/4 OF THE NORTHEAST QUARTER OF THE NORTHWEST

QUARTER OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, AS DESCRIBED IN OFFICIAL RECORDS BOOK 4999, PAGES 1998-1999, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT AN INTERSECTION WITH THE EAST RIGHT OF WAY LINE OF COUNTY ROAD 468 AS SHOWN ON MAP BOOK 6, PAGE 150, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA AND THE NORTH LINE OF THE SOUTH 3/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4, SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, RUN S 00° 51' 09" W, ALONG SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 521.39 FEET FOR THE POINT OF BEGINNING; THENCE LEAVING SAID EAST RIGHT OF WAY LINE RUN S 89° 25' 43" E, A DISTANCE OF 998.71 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY HAVING A RADIUS OF 200.00 FEET; THENCE RUN SOUTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 38°11' 51" AN ARC DISTANCE OF 133.33 FEET TO THE POINT A TANGENCY; THENCE S 51° 13' 51" E, A DISTANCE OF 211.21 FEET TO THE EAST LINE OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 16; THENCE S 00° 58' 09" W, ALONG SAID EAST LINE, A DISTANCE OF 249.11 FEET, TO THE SOUTHEAST CORNER OF SAID LAND AS DESCRIBED IN OFFICIAL RECORDS BOOK 4999, PAGES 1998-1999; THENCE LEAVING SAID EAST LINE RUN N 89° 22' 43" W, ALONG THE SOUTH LINE OF SAID LAND AS DESCRIBED IN OFFICIAL RECORDS BOOK 4999, PAGES 1998-1999, A DISTANCE OF 1288.71 FEET TO AN INTERSECTION WITH THE SAID EAST RIGHT OF WAY LINE OF COUNTY ROAD 468; THENCE N 00° 51' 09" E, ALONG SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 421.42 FEET TO THE POINT OF BEGINNING.

ALSO LESS AND EXCEPT:

THAT PART OF BLOCK 46, PLAN OF FRUITLAND PARK, AS RECORDED IN PLAT BOOK 3, PAGE 8, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, LYING IN THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 9, AND THAT PART OF THE NORTH 1/2 OF SECTION 16, ALL BEING IN TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF SAID SECTION 16; THENCE ON A BEARING RELATED TO FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, N89°19'17"W ALONG THE NORTH LINE OF SAID SECTION 16 FOR 657.37 FEET TO THE EAST LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 16 AND THE POINT OF BEGINNING; THENCE S00°55'00"W ALONG SAID EAST LINE FOR 1316.62 FEET TO THE SOUTH LINE OF THE SOUTH 50.00 FEET OF THE EAST 1/2 OF THE SAID NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 16; THENCE S89°25'38"E ALONG SAID SOUTH LINE FOR 657.78 FEET TO THE EAST LINE OF THE NORTHEAST 1/4 OF SAID SECTION 16; THENCE S00°53'57"W ALONG SAID EAST LINE FOR 657.70 FEET TO THE SOUTH LINE OF THE NORTH 1/2 OF THE SOUTHEAST 1/4 OF THE SAID NORTHEAST 1/4 OF SECTION 16; THENCE N89°28'49"W ALONG SAID SOUTH LINE FOR 1315.97 FEET TO THE EAST LINE OF THE WEST 1/2 OF THE SAID NORTHEAST 1/4 OF SECTION 16; THENCE S00°56'03"W ALONG SAID EAST LINE FOR 658.92 FEET TO THE EAST-WEST CENTER SECTION LINE FOR SAID SECTION 16; THENCE N89°32'00"W ALONG SAID EAST-WEST CENTER SECTION LINE FOR 1316.38 FEET TO THE NORTH-SOUTH CENTER SECTION LINE FOR SAID SECTION 16; THENCE N00°58'09"E ALONG SAID NORTH-SOUTH CENTER SECTION LINE FOR 687.67 FEET; THENCE DEPARTING SAID NORTH-SOUTH CENTER SECTION LINE, S89°25'43"E FOR 1386.10 FEET; THENCE N00°34'17"E FOR 125.00 FEET; THENCE N89°25'43"W FOR 112.58 FEET; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON

TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 107.56 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 112.01 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 100.00 FEET; THENCE N89°25'43"W FOR 121.16 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE NORTHERLY AND HAVING A RADIUS OF 825.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 34°42'00" FOR A DISTANCE OF 499.64 FEET TO THE POINT OF TANGENCY; THENCE N54°43'43"W FOR 324.28 FEET; THENCE N52°29'30"E FOR 24.32 FEET; THENCE S89°25'43"E FOR 800.00 FEET; THENCE N00°34'17"E FOR 125.00 FEET; THENCE S89°25'43"E FOR 13.70 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°18'57" FOR A DISTANCE OF 39.41 FEET TO THE POINT OF TANGENCY (SAID POINT BEING ON THE EAST LINE OF THAT CERTAIN PARCEL OF LAND AS DESCRIBED IN OFFICIAL RECORDS BOOK 5598, PAGE 2322, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, ALSO BEING THE EASTERLY LINE OF AFORESAID BLOCK 46 OF PLAN OF FRUITLAND PARK AND THE WESTERLY RIGHT OF WAY LINE FOR WILDER STREET); THENCE S00°53'14"W ALONG SAID EASTERLY LINE OF THAT CERTAIN PARCEL, THE EASTERLY LINE OF BLOCK 46 AND WESTERLY RIGHT OF WAY LINE FOR 115.33 FEET TO THE SOUTHERLY LINE OF SAID PLAN OF FRUITLAND PARK AND THE SAID NORTH LINE OF SAID SECTION 16; THENCE S89°19'17"E ALONG SAID SOUTHERLY LINE OF PLAN OF FRUITLAND PARK AND NORTH LINE OF SAID SECTION 16 FOR 687.37 FEET TO THE POINT OF BEGINNING

BEFORE THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA

PETITION TO AMEND THE BOUNDARIES AND CHANGE THE NAME OF THE ARBOR PARK PHASE 1 COMMUNITY DEVELOPMENT DISTRICT

Petitioner, Arbor Park Phase 1 Community Development District, a local unit of special-purpose government established pursuant to the provisions of Chapter 190, Florida Statutes, and the City of Fruitland Park Ordinance No. 2024-13, and located entirely within the City of Fruitland Park, Florida ("District" or "Petitioner"), hereby petitions the City Commission of the City of Fruitland Park, pursuant to the "Uniform Community Development District Act of 1980," Chapter 190, Florida Statutes, and specifically Section 190.046(1), Florida Statutes, to adopt an amendment to the City of Fruitland Park Ordinance No. 2024-13 to add approximately 93.87 acres to the District and to change the name of the District from the "Arbor Park Phase 1 Community Development District" to the "Arbor Park Community Development District". In support of this Petition, Petitioner states as follows:

1. Basis for Petition. On December 12, 2024, upon petition by Garden Street Communities Southeast, LLC (the "Original Petition" a copy of which is included with the City of Fruitland Park Ordinance No. 2024-13 attached as **Boundary Amendment Composite Exhibit 1**), the City Commission of the City of Fruitland Park, Florida (the "City Commission"), adopted Ordinance No. 2024-13, which became effective on December 12, 2024, establishing the District. Pursuant to Section 190.046(1)(h), Florida Statutes, the District now desires to amend its boundaries to add approximately 93.87 acres of land (the "Expansion Parcel"), which land constitutes the "Future Expansion Parcels" identified in the Original Petition to be added to the boundaries of the District within ten (10) years of establishment. Garden Street Communities

Southeast, LLC, the primary developer and landowner within the District, requested the addition of the Expansion Parcel to the District's boundaries for incorporation into its development plan.

2. Location and Size. The District is located entirely within the City of Fruitland Park, Florida. **Boundary Amendment Exhibit 2** depicts the general location of the existing District. The District currently covers approximately 66.47 acres of land generally located south of Urick Street, east of CR 468, north of Griffin Road and west of Thomas Avenue. The metes and bounds description is provided in **Boundary Amendment Exhibit 3**. The metes and bounds description, as well as a general location map, of the Expansion Parcel to be added to the District, encompassing approximately 93.87 acres, is set forth in **Boundary Amendment Exhibit 4**. After expansion, the District will encompass a total of approximately 160.34 acres ("Amended District"). The metes and bounds description and general location of the Amended District is set forth in **Boundary Amendment Exhibit 5**.

3. Description of Development Proposed on the Expansion Parcel. The development proposed on the Expansion Parcel is consistent with the description provided in the Original Petition and the powers authorized in the Ordinance. This includes residential and/or commercial development with attendant public infrastructure proposed for construction by the District. The development plan for the Expansion Parcel is currently anticipated to be undertaken and completed during calendar years 2024-2026. Amendment of the District in the manner proposed is consistent with the adopted local Comprehensive Plan, including the future land use plan element of the local Comprehensive Plan.

4. Landowner Consent. Petitioner has written consent from the owner of the Expansion Parcel to amend the boundary of the District. Documentation of this consent is contained in **Boundary Amendment Exhibit 6**. The favorable action of the Board of

Supervisors of the District also constitutes consent for all of the lands within the District pursuant to Section 190.046(1)(e), Florida Statutes, as is evidenced by the District's Resolution 2025-44 and submission of this Petition. The Resolution is attached as **Boundary Amendment Exhibit 7**.

5. Name Change. **Boundary Amendment Exhibit 8** is the District's Resolution 2025-43 which formally requests that the City of Fruitland Park Ordinance No. 2024-13 be amended change the name of the District from the "Arbor Park Phase 1 Community Development District" to the "Arbor Park Community Development District." This change is in the best interest of the District as it will eliminate confusion as all phases of the development will be within the external boundaries of the District with the approval of the boundary amendment.

6. Authorized Agents. Consistent with District Resolutions 2025-43 and 2025-44, and in accordance with the Authorization of Agent attached as **Boundary Amendment Exhibit 9**, the District's Chairperson and District staff, including District Counsel, Kyle M. Magee and Jonathan T. Johnson of Kutak Rock LLP, are authorized agents of the District. Copies of all correspondence and official notices should be sent to:

Kyle M. Magee
Kutak Rock LLP
107 West College Avenue
Tallahassee, Florida 32301
Kyle.Magee@kutakrock.com
850-692-7300

7. This petition to amend the boundaries of the District should be granted because it meets the statutory requirements of Section 190.046(1)(h), Florida Statutes, as follows:

a) The Original Petition identified the Expansion Parcel, as sufficiently contiguous lands to the existing District and included the legal description of each such

parcel, identification of the then-owners of such parcels, the acreages of such parcels, and the current land use designation of such parcels;

b) This petition and its Exhibits satisfies all of the requirements of section 190.046(1)(h)1.a.-f., *Florida Statutes*;

c) The District, as the Petitioner, satisfied all of the requirements of section 190.046(1)(h)2., *Florida Statutes*, by providing a copy of this petition to the owner of the Expansion Parcel before filing;

d) Pursuant to section 190.046(1)(h)4., *Florida Statutes*, the District will publish a notice of intent to amend the Ordinance in a newspaper of general circulation at least 10 days before the scheduled hearing on the proposed amendment to the Ordinance and deliver such notice of hearing to the owner of the Expansion Parcel at least 14 days before the scheduled hearing;

e) Pursuant to section 190.046(1)(h)5., *Florida Statutes*, the proposed amendment of the District's boundaries by the addition of the Expansion Parcel will not alter the transition from landowner voting to qualified elector voting under section 190.006, *Florida Statutes*, and the total size of the District after addition of the Expansion Parcel does not exceed 5,000 acres.

f) The change of name is in the best interests of the District as it will eliminate confusion as all phases of the development will be within the external boundaries of the District with approval of the boundary amendment

WHEREFORE, Petitioner respectfully requests the City Commission of the City of Fruitland Park, Florida to:

a. Schedule a public hearing in accordance with the requirements of Section 190.046(1)(c), Florida Statutes; and

b. Grant this Petition and amend City of Fruitland Park Ordinance No. 2024-13 to expand the boundaries of the District pursuant to Chapter 190, Florida Statutes and to change the name of the District from the "Arbor Park Phase 1 Community Development District" to the "Arbor Park Community Development District".

c. Grant any other relief as appropriate.

[Signature on following page]

RESPECTFULLY SUBMITTED, this 9th day of October 2026.

KUTAK ROCK LLP



Kyle M. Magee
Florida Bar No. 120117
Kyle.Magee@Kutakrock.com
107 West College Avenue
Tallahassee, Florida 32301
850-692-7300

District Counsel for Petitioner

BOUNDARY AMENDMENT COMPOSITE EXHIBIT 1

INSTRUMENT #2024145493
OR BK 6445 PG 955 - 1008 (54 PGS)
DATE: 12/13/2024 10:17:27 AM
GARY J. COONEY, CLERK OF THE CIRCUIT COURT
AND COMPTROLLER, LAKE COUNTY, FLORIDA
RECORDING FEES $460.50

ORDINANCE 2024-013

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, ESTABLISHING THE ARBOR PARK PHASE 1 COMMUNITY DEVELOPMENT DISTRICT PURSUANT TO CHAPTER 190, FLORIDA STATUTES; PROVIDING FOR AUTHORITY AND POWER OF THE DISTRICT; ESTABLISHING THE DISTRICT; PROVIDING FOR THE BOARD OF SUPERVISORS OF THE DISTRICT; PROVIDING FOR FUNCTIONS AND POWERS OF THE DISTRICT; PROVIDING FOR MISCELLANEOUS PROVISIONS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Garden Street Communities Southeast, LLC ("**Petitioner**"), as the owner of one hundred percent (100%) of the real property and consenting to be included in the proposed District (hereinafter defined), has filed a Petition to Establish Arbor Park Phase 1 Community Development District ("**Petition**") with the City Commission ("**City Commission**") of the City of Fruitland Park, Florida ("**City**") pursuant to Section 190.005(2)(e), *Florida Statutes*, as amended, to adopt an ordinance establishing Arbor Park Phase 1 Community Development District ("**District**") pursuant to Chapter 190, *Florida Statutes*, as amended; and

WHEREAS, all interested persons and affected units of general-purpose local government were afforded an opportunity to present oral and written comments on the Petition at a duly noticed public hearing conducted by the City Commission, pursuant to Sections 190.005(2)(e) and 190.005(1)(d), *Florida Statutes*, as amended; and

WHEREAS, upon consideration of the record established at that hearing, the City Commission has considered the record of the public hearing and the statutory factors set forth in Section 190.005(1)(e), *Florida Statutes*, as amended, in making its determination to grant or deny the Petition; and

WHEREAS, the owner(s) of one hundred percent (100%) of the real property to be included in the District have consented to the establishment of the District; and

WHEREAS, the City, in determining whether to establish the District, has considered and finds that all statements contained in the Petition are true and correct; and

WHEREAS, the City has considered and finds that the establishment of the District is not inconsistent with any applicable element or portion of the state comprehensive plan or the City Comprehensive Plan; and

WHEREAS, the City has considered and finds that the area of land within the District is of sufficient size, is sufficiently compact, and is sufficiently contiguous to be developed as one functional interrelated community; and

WHEREAS, the City has considered and finds that the District is the best alternative available for delivering the community development services and facilities to the area that will be served by the District; and

WHEREAS, the City has considered and finds that the community development services and facilities of the District will not be incompatible with the capacity and uses of exiting local and regional community development services and facilities; and

WHEREAS, the City has considered and finds that the area that will be served by the District is amenable to separate special-district government; and

WHEREAS, establishment of the District will constitute a timely, efficient, effective, responsive and economic way to deliver community development services in the area described in the Petition; and

WHEREAS, the establishment of the District shall not act to amend any land development approvals governing the land area to be included within the District; and

WHEREAS, pursuant to the information as stated above, the City Commission has decided to grant the Petition.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, AS FOLLOWS:

SECTION 1. RECITALS. The above recitals are adopted as Findings of Fact in support of this Ordinance.

SECTION 2. AUTHORITY. This Ordinance is adopted in compliance with and pursuant to the Uniform Community Development Act of 1980, Chapter 190, *Florida Statutes*, as amended.

SECTION 3. DISTRICT NAME. There is hereby established a community development district situated entirely within the incorporated limits of the City, which District shall be known as "Arbor Park Phase 1 Community Development District."

SECTION 4. EXTERNAL BOUNDARIES OF THE DISTRICT. The external boundaries of the District are described in **Exhibit A** attached hereto and incorporated herein by reference, the overall boundaries encompassing 66.47 acres, more or less. There are no parcels within the external boundaries of the District which are to be excluded from the District. **Exhibit B** depicts the general location of the District.

SECTION 5. FUNCTIONS AND POWERS. The powers and functions of the District are described in Chapter 190, *Florida Statues*, as may be amended from time to time. The Charter of the District shall be as set forth in Chapter 190, *Florida Statues*, as amended, as created by general law. The City further consents to the District's exercise of special powers described in 190.012(2)(a) and 190.012(2)(d), *Florida Statutes*, as may be amended from time to time.

SECTION 6. BOARD OF SUPERVISORS. The five persons designated to serve as initial members of the District's Board of Supervisors are as follows: Elizabeth Porter, Steve Sutter, Gary Farcus, Keith Swan and Suhaila ("Sue") Dovales. All of the persons in the preceding sentence are residents of the State of Florida and citizens of the United States of America.

SECTION 7. SEVERABILITY. If any provision of this Ordinance, or the application thereof, is finally determined by a court of competent jurisdiction to be invalid, illegal or unenforceable, such provision shall be deemed to be severable and the remaining provisions shall continue in full force and effect provided that the invalid, illegal or unenforceable provision is not material to the logical and intended interpretation of this Ordinance.

SECTION 8. ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS. The administrative correction of typographical and/or scrivener's errors in this Ordinance which do not affect the intent may be authorized by the City Manager or designee, without need of public hearing, by filing a corrected or recodified copy of same with the City Clerk.

SECTION 9. EFFECTIVE DATE. This ordinance shall take effect upon its passage and adoption pursuant to general law.

PASSED AND ADOPTED at the regular meeting of the City Commission of the City of Fruitland Park, Florida, held on the 12th day of December 2024.

Chris Cheshire, Mayor
City of Fruitland Park, Florida

ATTEST:

Esther Coulson, MMC, City Clerk

Approved as to Form:

Anita Geraci-Carver, City Attorney

Mayor Cheshire	1 (Yes),	(No),	(Abstained),	(Absent)
Vice-Mayor DeGrave	1 (Yes),	(No),	(Abstained),	(Absent)
Commissioner Bell	(Yes),	(No),	(Abstained),	1 (Absent)
Commissioner Mobilian	1 (Yes),	(No),	(Abstained),	(Absent)
Commissioner Cosenza	1 (Yes),	(No),	(Abstained),	(Absent)

Passed First Reading November 14, 2024
Passed Second Reading December 12, 2024

CITY OF FRUITLAND PARK CERTICATION

STATE OF FLORIDA)
COUNTY OF LAKE)

The foregoing instrument was acknowledged before me this 12th day of December 2024, by Chris Cheshire, Mayor, and Esther B. Coulson, City Clerk, who are personally known to me.

EMILY L CHURCH
Notary Public - State of Florida
Commission # HH 337707
My Comm. Expires Dec 4, 2026
Bonded through National Notary Assn.

Notary Public – State of Florida
My Commission Expires: Dec 4 2026
Notary Serial Number: HH 337707
Emily L Church

CITY ATTORNEY'S OFFICE

This document is approved as to form and legal content, but I have not performed an independent Title examination as to the accuracy of the Legal Description.

Anita Geraci Carver
City Attorney's Office

December 12, 2024
Date

EXHIBIT A

LEGAL DESCRIPTION

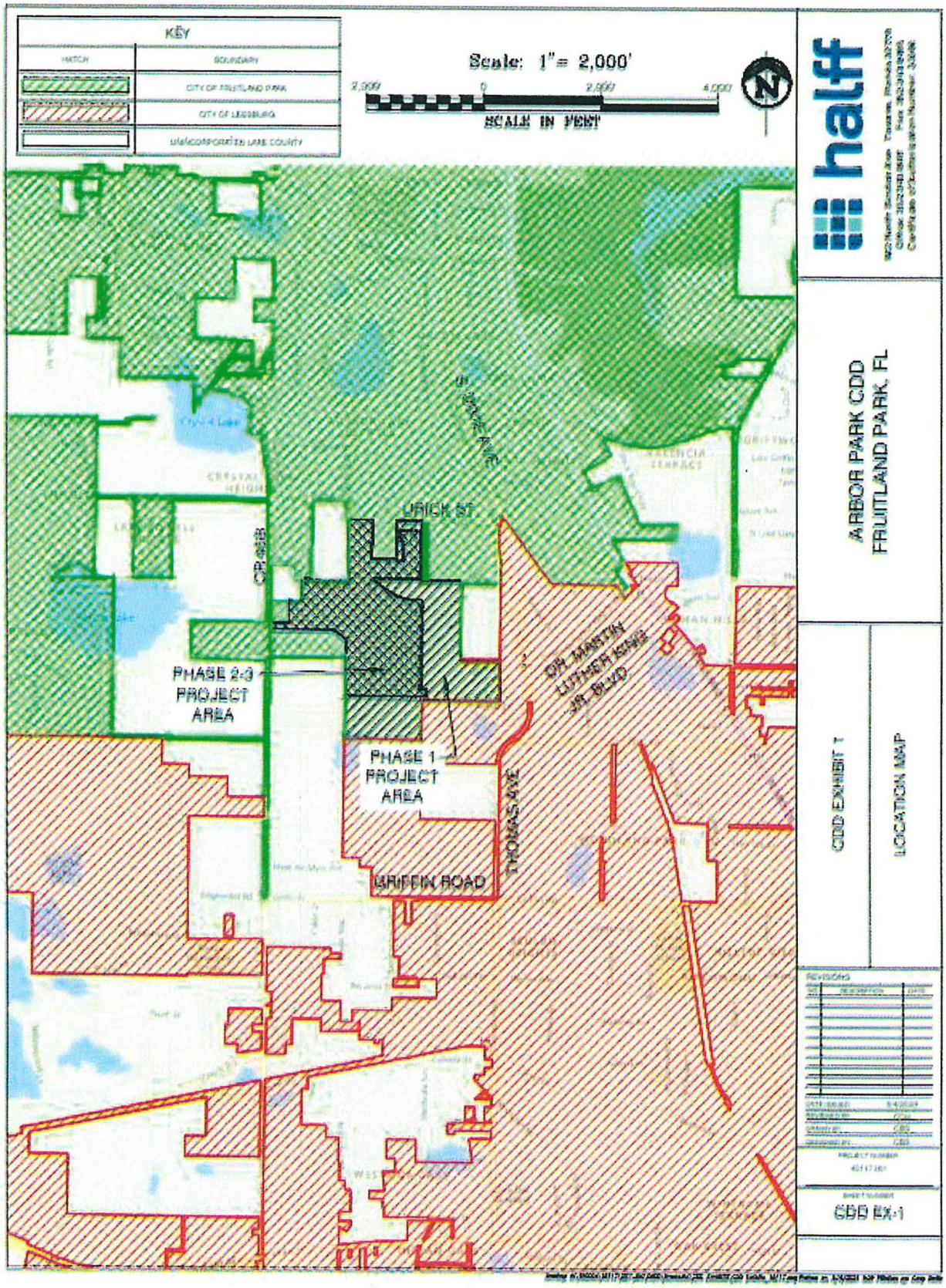
ARBOR PARK PHASE 1 THAT PART OF BLOCK 46, PLAN OF FRUITLAND PARK, AS RECORDED IN PLAT BOOK 3, PAGE 8, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, LYING IN THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 9, AND THAT PART OF THE NORTH 1/2 OF SECTION 16, ALL BEING IN TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF SAID SECTION 16; THENCE ON A BEARING RELATED TO FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, N89°19'17"W ALONG THE NORTH LINE OF SAID SECTION 16 FOR 657.37 FEET TO THE EAST LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 16 AND THE POINT OF BEGINNING; THENCE S00°55'00"W ALONG SAID EAST LINE FOR 1316.62 FEET TO THE SOUTH LINE OF THE SOUTH 50.00 FEET OF THE EAST 1/2 OF THE SAID NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 16; THENCE S89°25'38"E ALONG SAID SOUTH LINE FOR 657.78 FEET TO THE EAST LINE OF THE NORTHEAST 1/4 OF SAID SECTION 16; THENCE S00°53'57"W ALONG SAID EAST LINE FOR 657.70 FEET TO THE SOUTH LINE OF THE NORTH 1/2 OF THE SOUTHEAST 1/4 OF THE SAID NORTHEAST 1/4 OF SECTION 16; THENCE N89°28'49"W ALONG SAID SOUTH LINE FOR 1315.97 FEET TO THE EAST LINE OF THE WEST 1/2 OF THE SAID NORTHEAST 1/4 OF SECTION 16; THENCE S00°56'03"W ALONG SAID EAST LINE FOR 658.92 FEET TO THE EAST-WEST CENTER SECTION LINE FOR SAID SECTION 16; THENCE N89°32'00"W ALONG SAID EAST-WEST CENTER SECTION LINE FOR 1316.38 FEET TO THE NORTH-SOUTH CENTER SECTION LINE FOR SAID SECTION 16; THENCE N00°58'09"E ALONG SAID NORTH-SOUTH CENTER SECTION LINE FOR 687.67 FEET; THENCE DEPARTING SAID NORTH-SOUTH CENTER SECTION LINE, S89°25'43"E FOR 1386.10 FEET; THENCE N00°34'17"E FOR 125.00 FEET; THENCE N89°25'43"W FOR 112.58 FEET; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 107.56 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 112.01 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00

FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 100.00 FEET; THENCE N89°25'43"W FOR 121.16 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE NORTHERLY AND HAVING A RADIUS OF 825.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 34°42'00" FOR A DISTANCE OF 499.64 FEET TO THE POINT OF TANGENCY; THENCE N54°43'43"W FOR 324.28 FEET; THENCE N52°29'30"E FOR 24.32 FEET; THENCE S89°25'43"E FOR 800.00 FEET; THENCE N00°34'17"E FOR 125.00 FEET; THENCE S89°25'43"E FOR 13.70 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°18'57" FOR A DISTANCE OF 39.41 FEET TO THE POINT OF TANGENCY (SAID POINT BEING ON THE EAST LINE OF THAT CERTAIN PARCEL OF LAND AS DESCRIBED IN OFFICIAL RECORDS BOOK 5598, PAGE 2322, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, ALSO BEING THE EASTERLY LINE OF AFORESAID BLOCK 46 OF PLAN OF FRUITLAND PARK AND THE WESTERLY RIGHT OF WAY LINE FOR WILDER STREET); THENCE S00°53'14"W ALONG SAID EASTERLY LINE OF THAT CERTAIN PARCEL, THE EASTERLY LINE OF BLOCK 46 AND WESTERLY RIGHT OF WAY LINE FOR 115.33 FEET TO THE SOUTHERLY LINE OF SAID PLAN OF FRUITLAND PARK AND THE SAID NORTH LINE OF SAID SECTION 16; THENCE S89°19'17"E ALONG SAID SOUTHERLY LINE OF PLAN OF FRUITLAND PARK AND NORTH LINE OF SAID SECTION 16 FOR 687.37 FEET TO THE POINT OF BEGINNING.

CONTAINING 66.47 +/- ACRES, MORE OR LESS

EXHIBIT B


KEY
HATCH
BOUNDARY
CITY OF FRUITLAND PARK
CITY OF LEESBURG
UNINCORPORATED LAKE COUNTY
Scale: 1" = 2,000'
2,000
0
2,000
4,000
SCALE IN FEET
N
halff
ARBOR PARK CDD
FRUITLAND PARK, FL
CDD EXHIBIT 1
LOCATION MAP
REVISIONS
NO.
DESCRIPTION
DATE
PROJECT NUMBER
CDD EX-1
U. DIXIE AVE
CRYSTAL HEIGHTS
CRYSTAL LAKE
BRICK ST
CR 466B
PHASE 2-3 PROJECT AREA
PHASE 1 PROJECT AREA
DR. MARTIN LUTHER KING JR. BLVD
THOMAS AVE
GRIFFIN ROAD

REVISED PETITION TO ESTABLISH ARBOR PARK COMMUNITY DEVELOPMENT DISTRICT

Submitted By:

Jonathan T. Johnson
Florida Bar No. 986460
Jonahan.Johnson@Kutakrock.com
Kyle Magee
Florida Bar No. 120117
Kyle.Magee@Kutakrock.com
Kutak Rock LLP
107 West College Avenue
Tallahassee, Florida 32301
(850) 692-7300 (telephone)
(850) 692-7319 (facsimile)
Attorneys for Petitioner

BEFORE THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA

REVISED PETITION TO ESTABLISH ARBOR PARK COMMUNITY DEVELOPMENT DISTRICT

Petitioner, Garden Street Communities Southeast, LLC (hereafter "Petitioner"), hereby petitions the City of Fruitland Park, Florida pursuant to the "Uniform Community Development District Act of 1980," Chapter 190, *Florida Statutes*, to establish a Community Development District with respect to the land described herein. In support of this petition, Petitioner states:

1. Location and Size. The proposed District is located within the City of Fruitland Park, Florida. **Exhibit 1** depicts the general location of the proposed District, designated therein as the Phase 1 Project Area. The proposed District covers approximately 66.47 acres of land, generally located south of Urick Street, east of CR 468, north of Griffin Road and west of Thomas Avenue. The metes and bounds description of the external boundaries of the proposed District is set forth in **Exhibit 2**.

2. Excluded Parcels. There is no land within the external boundaries of the proposed District, which is to be excluded from the District.

3. Future Expansion Parcels. Pursuant to Section 190.046(1)(h), *Florida Statutes*, **Exhibit 3** identifies certain property referred to as Phases 2 and 3 ("Expansion Parcels") that may be added to the boundaries of the district within 10 years after establishment. A location map and metes and bounds description of the proposed Expansion Parcel is also set forth in **Exhibit 3.**

4. Landowner Consent. Petitioner has obtained written consent to establish the proposed District from the owners of one hundred percent (100%) of the real property located within the proposed District in accordance with Section 190.005, *Florida Statutes*.

Documentation of ownership and consent to the establishment of a community development district is contained in **Exhibit 4**.

5. Initial Board Members. The five persons designated to serve as initial members of the Board of Supervisors of the proposed District are as follows:

Name: Elizabeth Porter
Address: 4401 Vineland Rd., Ste. A-11
Orlando, Florida 32811

Name: Steve Sutter
Address: 4401 Vineland Rd., Ste. A-11
Orlando, Florida 32811

Name: Gary Farcus
Address: 4401 Vineland Rd., Ste. A-11
Orlando, Florida 32811

Name: Keith Swan
Address: 4401 Vineland Rd., Ste. A-11
Orlando, Florida 32811

Name: Suhaila ("Sue") Dovales
Address: 4401 Vineland Rd., Ste. A-11
Orlando, Florida 32811

All of the above-listed persons are residents of the State of Florida and citizens of the United States of America.

6. Name. The proposed name of the District is Arbor Park Community Development District.

7. Future Land Uses. The future general distribution, location, and extent of the land uses proposed for the District by future land use plan element of the applicable Future Land Use Plan is identified on **Exhibit 5.** The proposed land uses for lands contained within the proposed District are consistent with the City's approved Future Land Use Plan.

8. Major Water and Wastewater Facilities and Outfalls. There are no existing major trunk water mains and wastewater interceptors within the currently undeveloped lands to be included within the proposed District. **Exhibit 6** shows the proposed major trunk water mains, sewer connections, and reclaimed water mains serving the lands within and around the proposed District.

9. District Facilities and Services. **Exhibit 7** describes the type of facilities Petitioner presently expects the proposed District to finance, fund, construct, acquire and/or install, as well as the estimated costs of constructing the infrastructure serving land within the proposed District. At present, these improvements are estimated to be made, constructed and installed over the time period from 2024 through 2025. Actual construction timetables and expenditures will likely vary, due in part to the effects of future changes in the economic conditions upon costs such as labor, services, materials, interest rates and market conditions.

10. Statement of Estimated Regulatory Costs. **Exhibit 8** is the statement of estimated regulatory costs ("SERC") prepared in accordance with the requirements of Section 120.541, *Florida Statutes*. The SERC is based upon presently available data. The data and methodology used in preparing the SERC accompany it.

11. Authorized Agent. The Petitioner is authorized to do business in the State of Florida. The authorized agent for the Petitioner is Jonathan T. Johnson. **See Exhibit 9**. Copies of all correspondence and official notices should also be sent to:

Jonathan T. Johnson
Jonathan.johnson@kutakrock.com
Kyle Magee
Kyle.magee@kutakrock.com
Kutak Rock LLP
107 West Collage Avenue
Tallahassee, Florida 32301

12. This petition to establish Arbor Park Community Development District should be granted for the following reasons:

a. Establishment of the District and all land uses and services planned within the proposed District are not inconsistent with applicable elements or portions of the effective State Comprehensive Plan or the local Comprehensive Plan.

b. The area of land within the proposed District is part of a planned community. It is of a sufficient size and is sufficiently compact and contiguous to be developed as one functional and interrelated community.

c. The establishment of the District will prevent the general body of taxpayers in the City of Fruitland Park from bearing the burden for installation of the infrastructure and the maintenance of the above-described facilities within the development encompassed by the District. The District is the best alternative for delivering community development services and facilities to the proposed community without imposing an additional burden on the general population of the local general-purpose government. Establishment of the District in conjunction with a comprehensively planned community, as proposed, allows for a more efficient use of resources.

d. The community development services and facilities of the District will not be incompatible with the capacity and use of existing local and regional community development services and facilities. In addition, the establishment of the District will provide a perpetual entity capable of making reasonable provisions for the operation and maintenance of the District services and facilities.

e. The area to be served by the proposed District is amenable to separate special-district government.

WHEREFORE, Petitioner respectfully requests the City Commission of the City of Fruitland Park to:

a. schedule a public hearing in accordance with the requirements of Section 190.005(2)(b), *Florida Statutes*;

b. grant the petition and adopt an ordinance establishing the District pursuant to Chapter 190, *Florida Statutes*;

c. consent to the District's exercise of certain additional powers to finance, fund, plan, establish, acquire, construct, reconstruct, enlarge or extend, equip, operate, and maintain systems and facilities for parks and facilities for indoor and outdoor recreational, cultural, and educational uses, as authorized and described by Section 190.012(2)(a), *Florida Statutes,* and

c. grant such other relief as appropriate.

[Remainder of page intentionally blank]

RESPECTFULLY SUBMITTED, this 16th day of August, 2024.

KUTAK ROCK LLP



Jonathan T. Johnson
Florida Bar No. 986460
Jonathan.Johnson@kutakrock.com
Kyle Magee
Florida Bar No. 120117
Kyle.Magee@Kutakrock.com
107 West College Avenue
Tallahassee, Florida 32301
(850) 692-7300 (telephone)
(850) 692-7319 (facsimile)
Attorney for Petitioner

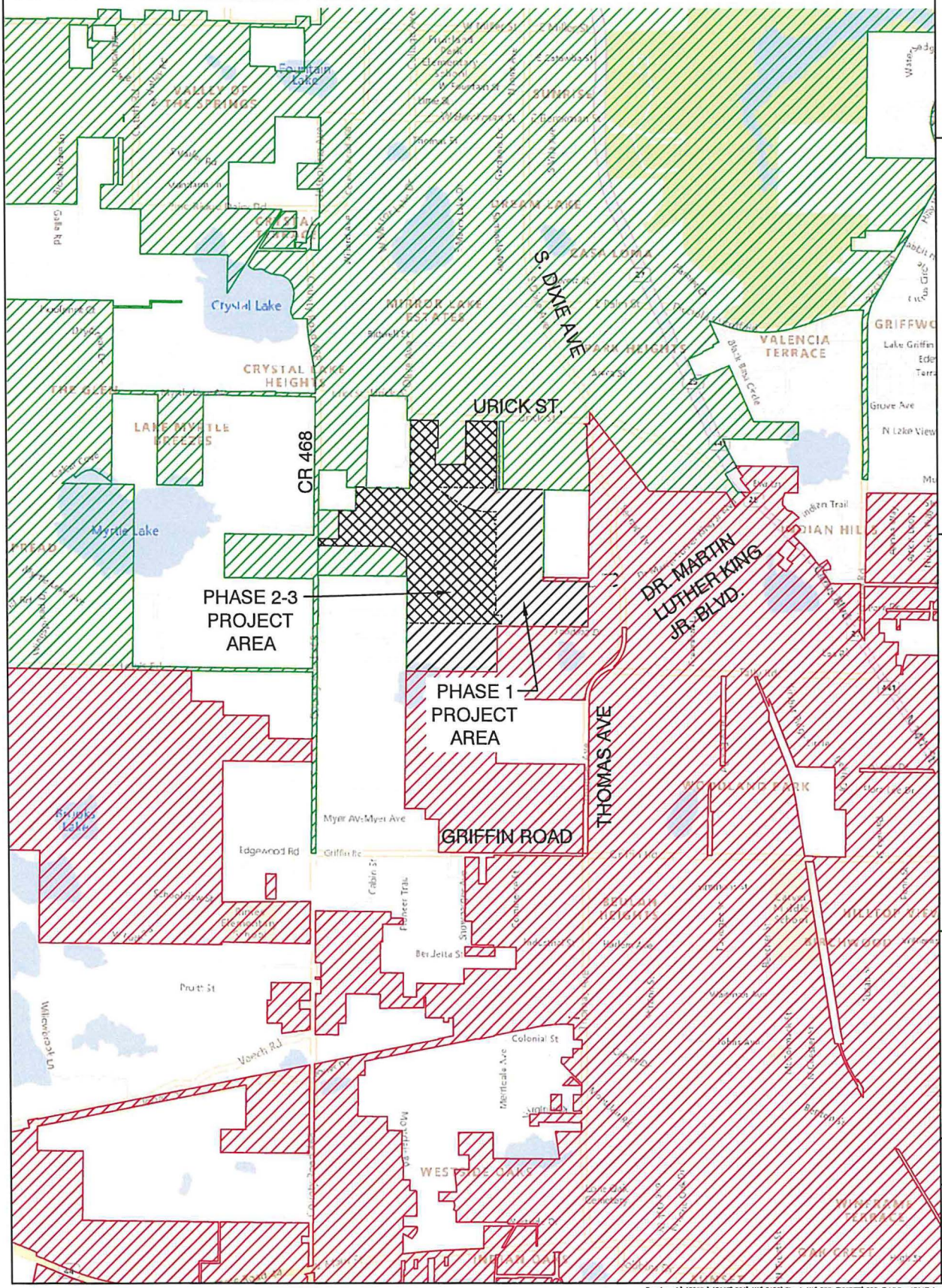
EXHIBIT 1

KEY	
HATCH	BOUNDARY
	CITY OF FRUITLAND PARK
	CITY OF LEESBURG
	UNINCORPORATED LAKE COUNTY

Scale: 1"= 2,000'

2,000' 0 2,000' 4,000'

SCALE IN FEET



halff

902 North Sinclair Ave. Tavares, Florida 32778
Office: 352.343.8481 Fax: 352.343.8495
Certificate of Authorization Number: 33380

ARBOR PARK CDD
FRUITLAND PARK, FL

CDD EXHIBIT 1

LOCATION MAP

REVISIONS

NO.	DESCRIPTION	DATE

DATE ISSUED:	7/29/2024
REVIEWED BY:	CCH
DRAWN BY:	CBS
DESIGNED BY:	CBS

PROJECT NUMBER
45117.001

SHEET NUMBER
CDD EX-1

Drawing: A:\45000s\45117\001\JAX\CADD\Sheets\JAX\CDD EXHIBITS\CDD Exhibits_45117.dwg Plotted on: 7/30/2024 1:02 Plotted by: Cody Smith

EXHIBIT 2

ARBOR PARK PHASE 1

THAT PART OF BLOCK 46, PLAN OF FRUITLAND PARK, AS RECORDED IN PLAT BOOK 3, PAGE 8, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, LYING IN THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 9, AND THAT PART OF THE NORTH 1/2 OF SECTION 16, ALL BEING IN TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF SAID SECTION 16; THENCE ON A BEARING RELATED TO FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, N89°19'17"W ALONG THE NORTH LINE OF SAID SECTION 16 FOR 657.37 FEET TO THE EAST LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 16 AND THE POINT OF BEGINNING; THENCE S00°55'00"W ALONG SAID EAST LINE FOR 1316.62 FEET TO THE SOUTH LINE OF THE SOUTH 50.00 FEET OF THE EAST 1/2 OF THE SAID NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 16; THENCE S89°25'38"E ALONG SAID SOUTH LINE FOR 657.78 FEET TO THE EAST LINE OF THE NORTHEAST 1/4 OF SAID SECTION 16; THENCE S00°53'57"W ALONG SAID EAST LINE FOR 657.70 FEET TO THE SOUTH LINE OF THE NORTH 1/2 OF THE SOUTHEAST 1/4 OF THE SAID NORTHEAST 1/4 OF SECTION 16; THENCE N89°28'49"W ALONG SAID SOUTH LINE FOR 1315.97 FEET TO THE EAST LINE OF THE WEST 1/2 OF THE SAID NORTHEAST 1/4 OF SECTION 16; THENCE S00°56'03"W ALONG SAID EAST LINE FOR 658.92 FEET TO THE EAST-WEST CENTER SECTION LINE FOR SAID SECTION 16; THENCE N89°32'00"W ALONG SAID EAST-WEST CENTER SECTION LINE FOR 1316.38 FEET TO THE NORTH-SOUTH CENTER SECTION LINE FOR SAID SECTION 16; THENCE N00°58'09"E ALONG SAID NORTH-SOUTH CENTER SECTION LINE FOR 687.67 FEET; THENCE DEPARTING SAID NORTH-SOUTH CENTER SECTION LINE, S89°25'43"E FOR 1386.10 FEET; THENCE N00°34'17"E FOR 125.00 FEET; THENCE N89°25'43"W FOR 112.58 FEET; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 107.56 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 112.01 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E

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CONTAINING 66.47 ACRES, MORE OR LESS.

EXHIBIT 3

EXHIBIT 3

FUTURE EXPANSION PARCELS

Current Landowner:	Aggarwal & Gupta Family Foundation, Inc.
Current Land Use:	Vacant Residential & Non-Agricultural Acreage
Acreage:	93.87 acres (Phase 2 – 42.51 acres; Phase 3 – 51.36 acres)
Legal Description:	See attached

ARBOR PARK PHASES 2 & 3

THE NORTH 726 FEET OF THE WEST HALF (W 1/2) OF THE NORTHEAST QUARTER (NE 1/4) OF THE NORTHEAST QUARTER (NE 1/4) OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

AND

THE SOUTH 594 FEET OF THE W 1/2 OF NE 1/4 OF NE 1/4 SECTION 16, TOWNSHIP 19, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

AND

THE EAST 756 FEET OF THE NORTH 1/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

AND

THAT PORTION OF BLOCK 46 IN THE TOWN OF FRUITLAND PARK, FLORIDA, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 8, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, DESCRIBED AS: BEGIN AT THE SOUTHWEST CORNER OF BLOCK 46 (S 1/4 OF SECTION 9, TOWNSHIP 19 S., RANGE 24 EAST, LAKE COUNTY, FLORIDA); RUN THENCE SOUTH 89° 46' 00" EAST ALONG THE SOUTH LINE OF BLOCK 46 FOR 400 FEET; RUN THENCE NORTH 00° 26' 10" EAST FOR 582.55 FEET; RUN THENCE NORTH 89° 33' 50" EAST FOR 36 FEET; RUN THENCE NORTH 00° 26' 10" EAST FOR 396.36 FEET TO THE NORTH LINE OF SAID BLOCK 46; RUN THENCE NORTH 89° 29' 50" WEST ALONG NORTH LINE OF SAID BLOCK 46 FOR 433.48 FEET TO THE NORTHWEST CORNER OF SAID BLOCK 46; RUN THENCE SOUTH 00° 35' 00" EAST ALONG WEST LINE OF SAID BLOCK 46 FOR 980.70 FEET TO THE POINT OF BEGINNING.

AND

A PORTION OF LOTS 1, 2 AND 3, BLOCK 46, TOWN OF FRUITLAND PARK, FLORIDA, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 3, PAGE 8, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, ALL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: FROM THE SOUTHWEST CORNER OF BLOCK 46, RUN EAST 400 FEET TO POINT OF BEGINNING; NORTH 582.55 FEET, EAST 36 FEET, NORTH 396.36 FEET TO NORTH LINE OF BLOCK 46, EAST TO NORTHEAST CORNER OF BLOCK 46, SOUTH TO SOUTHEAST CORNER BLOCK 46, WEST TO POINT OF BEGINNING, SECTION 9, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

LESS AND EXCEPT: COMMENCE AT THE SOUTHWEST CORNER OF AFORESAID BLOCK 46 (ALSO BEING THE SOUTH 1/4 CORNER OF SECTION 9, TOWNSHIP 19 SOUTH, RANGE 24 EAST); THENCE SOUTH 89° 43' 16" EAST, ALONG THE SOUTH LINE OF BLOCK 46, A DISTANCE OF 400.00 FEET; THENCE NORTH 00° 26' 56" EAST, 342.53 FEET, FOR THE POINT OF BEGINNING; FROM SAID POINT OF BEGINNING CONTINUE NORTH 00° 26' 56" EAST, 239.91 FEET; THENCE SOUTH 89° 33' 50" EAST, 36.00 FEET; THENCE NORTH 00° 25' 26" EAST 396.16 FEET, TO THE SOUTH LINE OF URICK STREET (A 50 FOOT RIGHT-OF-WAY); THENCE ALONG SAID SOUTH RIGHT-OF-WAY LINE, SOUTH 89° 30' 00" EAST, 400.00 FEET; THENCE SOUTH 00° 26' 10" WEST, 629.00 FEET THENCE SOUTH 89° 33' 50" WEST, 436.00 FEET, TO THE POINT OF BEGINNING.

AND

W 1/2 OF NE 1/4; N 1/2 OF SE 1/4 OF NE 1/4, SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

AND

THE SOUTH 3/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4, OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, LESS AND EXCEPT THE SOUTH 50 FEET THEREOF AND LESS COUNTY ROAD RIGHT OF WAY.

LESS AND EXCEPT:

THAT PORTION OF THE SOUTH 3/4 OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, AS DESCRIBED IN OFFICIAL RECORDS BOOK 4999, PAGES 1998-1999, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT AN INTERSECTION WITH THE EAST RIGHT OF WAY LINE OF COUNTY ROAD 468 AS SHOWN ON MAP BOOK 6, PAGE 150, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA AND THE NORTH LINE OF THE SOUTH 3/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4, SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, RUN S 89° 15' 46" E, ALONG SAID NORTH LINE, A DISTANCE OF 300.00 FEET; THENCE LEAVING SAID NORTH LINE RUN S 00° 51' 09" W, A DISTANCE OF 420.52 FEET; THENCE N 89° 25' 43" W, A DISTANCE OF 300.00 FEET, TO THE SAID EAST RIGHT OF WAY LINE OF COUNTY ROAD 468; THENCE N 00° 51' 09" E, ALONG SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 421.39 FEET TO THE POINT OF BEGINNING.

ALSO LESS AND EXCEPT:

THAT PORTION OF THE SOUTH 3/4 OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, AS DESCRIBED IN OFFICIAL RECORDS BOOK 4999, PAGES 1998-1999, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT AN INTERSECTION WITH THE EAST RIGHT OF WAY LINE OF COUNTY ROAD 468 AS SHOWN ON MAP BOOK 6, PAGE 150, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA AND THE NORTH LINE OF THE SOUTH 3/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4, SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, RUN S 00° 51' 09" W, ALONG SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 521.39 FEET FOR THE POINT OF BEGINNING; THENCE LEAVING SAID EAST RIGHT OF WAY LINE RUN S 89° 25' 43" E, A DISTANCE OF 998.71 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY HAVING A RADIUS OF 200.00 FEET; THENCE RUN SOUTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 38°11' 51" AN ARC DISTANCE OF 133.33 FEET TO THE POINT A TANGENCY; THENCE S 51° 13' 51" E, A DISTANCE OF 211.21 FEET TO THE EAST LINE OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 16; THENCE S 00° 58' 09" W, ALONG SAID EAST LINE, A DISTANCE OF 249.11 FEET, TO THE SOUTHEAST CORNER OF SAID LAND AS DESCRIBED IN OFFICIAL RECORDS BOOK 4999, PAGES 1998-1999; THENCE LEAVING SAID EAST LINE RUN N 89° 22' 43" W, ALONG THE SOUTH LINE OF SAID LAND AS DESCRIBED IN OFFICIAL RECORDS BOOK 4999, PAGES 1998-1999, A DISTANCE OF 1288.71 FEET TO AN INTERSECTION WITH THE SAID EAST RIGHT OF WAY LINE OF COUNTY ROAD 468; THENCE N 00° 51' 09" E, ALONG SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 421.42 FEET TO THE POINT OF BEGINNING.

ALSO LESS AND EXCEPT:

THAT PART OF BLOCK 46, PLAN OF FRUITLAND PARK, AS RECORDED IN PLAT BOOK 3, PAGE 8, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, LYING IN THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 9, AND THAT PART OF THE NORTH 1/2 OF SECTION 16, ALL BEING IN TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF SAID SECTION 16; THENCE ON A BEARING RELATED TO FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, N89°19'17"W ALONG THE NORTH LINE OF SAID SECTION 16 FOR 657.37 FEET TO THE EAST LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 16 AND THE POINT OF BEGINNING; THENCE S00°55'00"W ALONG SAID EAST LINE FOR 1316.62 FEET TO THE SOUTH LINE OF THE SOUTH 50.00 FEET OF THE EAST 1/2 OF THE SAID NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 16; THENCE S89°25'38"E ALONG SAID SOUTH LINE FOR 657.78 FEET TO THE EAST LINE OF THE NORTHEAST 1/4 OF SAID SECTION 16; THENCE S00°53'57"W ALONG SAID EAST LINE FOR 657.70 FEET TO THE SOUTH LINE OF THE NORTH 1/2 OF THE SOUTHEAST 1/4 OF THE SAID NORTHEAST 1/4 OF SECTION 16; THENCE N89°28'49"W ALONG SAID SOUTH LINE FOR 1315.97 FEET TO THE EAST LINE OF THE WEST 1/2 OF THE SAID NORTHEAST 1/4 OF SECTION 16; THENCE S00°56'03"W ALONG SAID EAST LINE FOR 658.92 FEET TO THE EAST-WEST CENTER SECTION LINE FOR SAID SECTION 16; THENCE N89°32'00"W ALONG SAID EAST-WEST CENTER SECTION LINE FOR 1316.38 FEET TO THE NORTH-SOUTH CENTER SECTION LINE FOR SAID SECTION 16; THENCE N00°58'09"E ALONG SAID NORTH-SOUTH CENTER SECTION LINE FOR 687.67 FEET; THENCE DEPARTING SAID NORTH-SOUTH CENTER SECTION LINE, S89°25'43"E FOR 1386.10 FEET; THENCE N00°34'17"E FOR 125.00 FEET; THENCE N89°25'43"W FOR 112.58 FEET; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 107.56 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 112.01 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET;

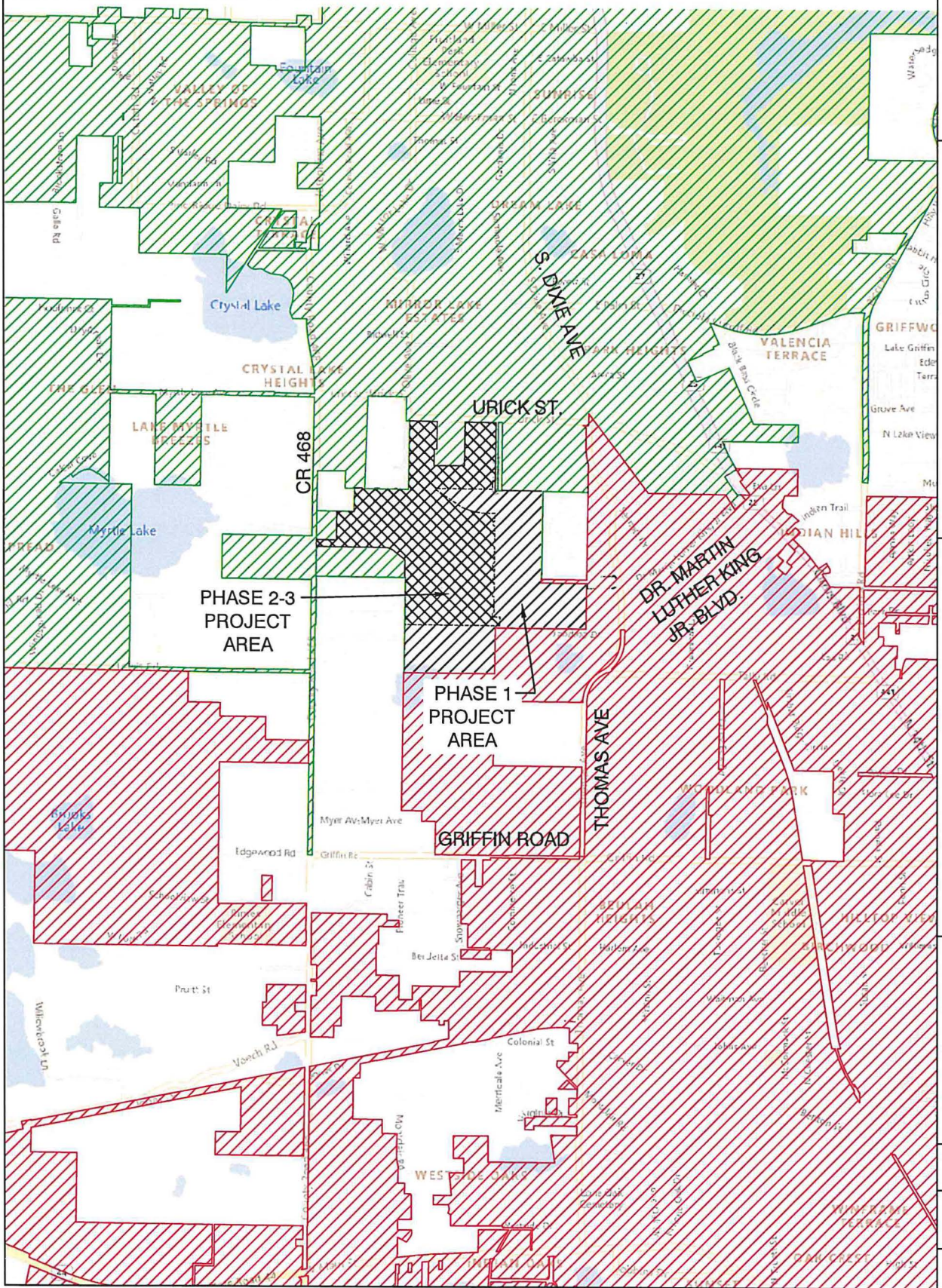
THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 100.00 FEET; THENCE N89°25'43"W FOR 121.16 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE NORTHERLY AND HAVING A RADIUS OF 825.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 34°42'00" FOR A DISTANCE OF 499.64 FEET TO THE POINT OF TANGENCY; THENCE N54°43'43"W FOR 324.28 FEET; THENCE N52°29'30"E FOR 24.32 FEET; THENCE S89°25'43"E FOR 800.00 FEET; THENCE N00°34'17"E FOR 125.00 FEET; THENCE S89°25'43"E FOR 13.70 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°18'57" FOR A DISTANCE OF 39.41 FEET TO THE POINT OF TANGENCY (SAID POINT BEING ON THE EAST LINE OF THAT CERTAIN PARCEL OF LAND AS DESCRIBED IN OFFICIAL RECORDS BOOK 5598, PAGE 2322, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, ALSO BEING THE EASTERLY LINE OF AFORESAID BLOCK 46 OF PLAN OF FRUITLAND PARK AND THE WESTERLY RIGHT OF WAY LINE FOR WILDER STREET); THENCE S00°53'14"W ALONG SAID EASTERLY LINE OF THAT CERTAIN PARCEL, THE EASTERLY LINE OF BLOCK 46 AND WESTERLY RIGHT OF WAY LINE FOR 115.33 FEET TO THE SOUTHERLY LINE OF SAID PLAN OF FRUITLAND PARK AND THE SAID NORTH LINE OF SAID SECTION 16; THENCE S89°19'17"E ALONG SAID SOUTHERLY LINE OF PLAN OF FRUITLAND PARK AND NORTH LINE OF SAID SECTION 16 FOR 687.37 FEET TO THE POINT OF BEGINNING.

KEY	
HATCH	BOUNDARY
	CITY OF FRUITLAND PARK
	CITY OF LEESBURG
	UNINCORPORATED LAKE COUNTY

Scale: 1"= 2,000'

2,000' 0 2,000' 4,000'

SCALE IN FEET



halff

902 North Sinclair Ave. Tavares, Florida 32778
Office: 352.343.8481 Fax: 352.343.8495
Certificate of Authorization Number: 33380

ARBOR PARK CDD
FRUITLAND PARK, FL

CDD EXHIBIT 1

LOCATION MAP

REVISIONS

NO.	DESCRIPTION	DATE

DATE ISSUED:	7/29/2024
REVIEWED BY:	CCH
DRAWN BY:	CBS
DESIGNED BY:	CBS

PROJECT NUMBER
45117.001

SHEET NUMBER
CDD EX-1

Drawing: A:\45000s\45117\001\JAX\CADD\Sheets\JAX\CDD EXHIBITS\CDD Exhibits_45117.dwg Plotted on: 7/30/2024 1:02 PM Plotted by: Cody Smith

EXHIBIT 4

CONSENT AND JOINDER TO ESTABLISHMENT OF A COMMUNITY DEVELOPMENT DISTRICT

The undersigned is the owner of certain lands more fully described in **Exhibit A** attached hereto and made a part hereof ("Property").

The undersigned understands and acknowledges that Petitioner intends to submit a petition to establish a community development district in accordance with the provisions of Chapter 190 of the Florida Statutes.

As the owner of lands which are intended to constitute all or a portion of the community development district, the undersigned understands and acknowledges that pursuant to the provisions of Section 190.005, *Florida Statutes*, the Petitioner is required to include the written consent to the establishment of the community development district of one hundred percent (100%) of the owners of the lands to be included within the community development district.

The undersigned hereby consents to the establishment of the community development district which will include the Property within the lands to be a part of the community development district and agrees to further execute any documentation necessary or convenient to evidence this consent and joinder during the application process for the establishment of the community development district.

The undersigned acknowledges that the consent will remain in full force and effect until the community development district is established or a written revocation is issued, which ever shall first occur. The undersigned further agrees that it will provide to the next purchaser or successor in interest of all or any portion of the Property a copy of this consent form and obtain, if requested by Petitioner, a consent to establishment of the community development district in substantially this form.

The undersigned hereby represents and warrants that it has taken all actions and obtained all consents necessary to duly authorize the execution of this consent and joinder by the person executing this instrument.

[*signatures on following page*]

Executed this 30th day of April, 2024.

WITNESSES:

Olivia Bumpass

Name: Olivia Bumpass

Kaylin Hart

Name: Kaylin Hart

GARDEN STREET COMMUNITIES SOUTHEAST, LLC,
a Florida limited liability company

William Bryan Adams

Name: William Bryan Adams
Title: MANAGER

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization this 30th day of April, 2024, by William Bryan Adams, as MANAGER of Garden Street Communities Southeast, LLC, who is ☒ personally known to me or ☐ produced _____ as identification.

SHELLEY A SEPULVEDA
Notary Public - State of Florida
Commission # HH 354309
My Comm. Expires Jan 25, 2027
Bonded through National Notary Assn.

(Official Notary Signature & Seal)

Print Name: SHELLEY A SEPULVEDA
Notary Public, State of Florida

Exhibit A: Property Description

ARBOR PARK PHASE 1

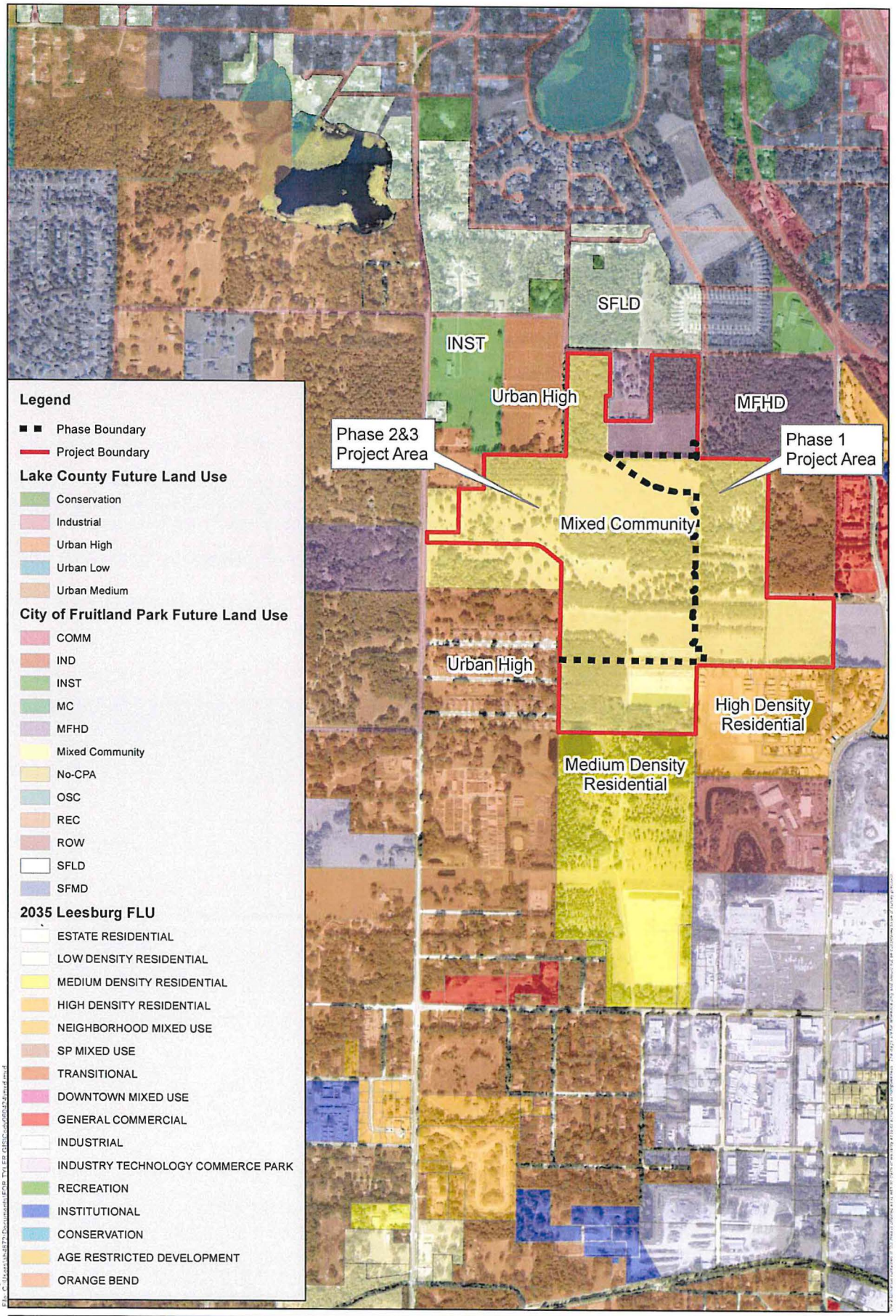
THAT PART OF BLOCK 46, PLAN OF FRUITLAND PARK, AS RECORDED IN PLAT BOOK 3, PAGE 8, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, LYING IN THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 9, AND THAT PART OF THE NORTH 1/2 OF SECTION 16, ALL BEING IN TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF SAID SECTION 16; THENCE ON A BEARING RELATED TO FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, N89°19'17"W ALONG THE NORTH LINE OF SAID SECTION 16 FOR 657.37 FEET TO THE EAST LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 16 AND THE POINT OF BEGINNING; THENCE S00°55'00"W ALONG SAID EAST LINE FOR 1316.62 FEET TO THE SOUTH LINE OF THE SOUTH 50.00 FEET OF THE EAST 1/2 OF THE SAID NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 16; THENCE S89°25'38"E ALONG SAID SOUTH LINE FOR 657.78 FEET TO THE EAST LINE OF THE NORTHEAST 1/4 OF SAID SECTION 16; THENCE S00°53'57"W ALONG SAID EAST LINE FOR 657.70 FEET TO THE SOUTH LINE OF THE NORTH 1/2 OF THE SOUTHEAST 1/4 OF THE SAID NORTHEAST 1/4 OF SECTION 16; THENCE N89°28'49"W ALONG SAID SOUTH LINE FOR 1315.97 FEET TO THE EAST LINE OF THE WEST 1/2 OF THE SAID NORTHEAST 1/4 OF SECTION 16; THENCE S00°56'03"W ALONG SAID EAST LINE FOR 658.92 FEET TO THE EAST-WEST CENTER SECTION LINE FOR SAID SECTION 16; THENCE N89°32'00"W ALONG SAID EAST-WEST CENTER SECTION LINE FOR 1316.38 FEET TO THE NORTH-SOUTH CENTER SECTION LINE FOR SAID SECTION 16; THENCE N00°58'09"E ALONG SAID NORTH-SOUTH CENTER SECTION LINE FOR 687.67 FEET; THENCE DEPARTING SAID NORTH-SOUTH CENTER SECTION LINE, S89°25'43"E FOR 1386.10 FEET; THENCE N00°34'17"E FOR 125.00 FEET; THENCE N89°25'43"W FOR 112.58 FEET; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 107.56 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 112.01 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E

FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 100.00 FEET; THENCE N89°25'43"W FOR 121.16 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE NORTHERLY AND HAVING A RADIUS OF 825.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 34°42'00" FOR A DISTANCE OF 499.64 FEET TO THE POINT OF TANGENCY; THENCE N54°43'43"W FOR 324.28 FEET; THENCE N52°29'30"E FOR 24.32 FEET; THENCE S89°25'43"E FOR 800.00 FEET; THENCE N00°34'17"E FOR 125.00 FEET; THENCE S89°25'43"E FOR 13.70 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°18'57" FOR A DISTANCE OF 39.41 FEET TO THE POINT OF TANGENCY (SAID POINT BEING ON THE EAST LINE OF THAT CERTAIN PARCEL OF LAND AS DESCRIBED IN OFFICIAL RECORDS BOOK 5598, PAGE 2322, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, ALSO BEING THE EASTERLY LINE OF AFORESAID BLOCK 46 OF PLAN OF FRUITLAND PARK AND THE WESTERLY RIGHT OF WAY LINE FOR WILDER STREET); THENCE S00°53'14"W ALONG SAID EASTERLY LINE OF THAT CERTAIN PARCEL, THE EASTERLY LINE OF BLOCK 46 AND WESTERLY RIGHT OF WAY LINE FOR 115.33 FEET TO THE SOUTHERLY LINE OF SAID PLAN OF FRUITLAND PARK AND THE SAID NORTH LINE OF SAID SECTION 16; THENCE S89°19'17"E ALONG SAID SOUTHERLY LINE OF PLAN OF FRUITLAND PARK AND NORTH LINE OF SAID SECTION 16 FOR 687.37 FEET TO THE POINT OF BEGINNING.

CONTAINING 66.47 ACRES, MORE OR LESS.

EXHIBIT 5



halff

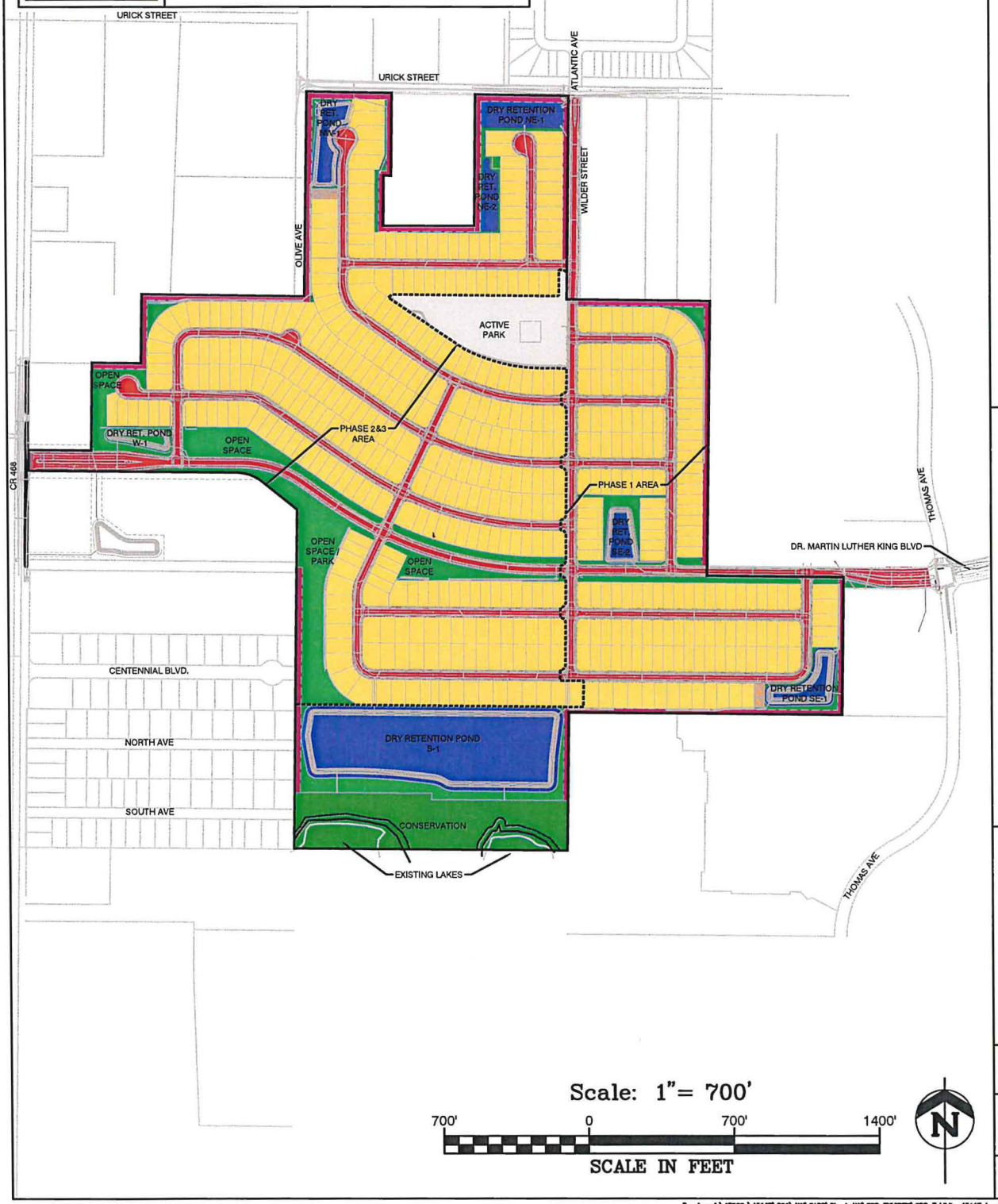
9995 Gate Parkway N
Suite 200
Jacksonville, FL
32246

CDD Exhibit 2 - FLU Map
Lake County, Fruitland Park, and City of Leesburg Municipality

0 500 1,000 2,000
SCALE IN FEET

{56549.002}
{Arbor Park CDD}

KEY	
HATCH	LAND USE
	PUBLIC - SANITARY LIFT STATION
	PUBLIC - ROADWAY & UTILITIES
	PUBLIC - DRY RETENTION POND
	CDD - OPEN SPACE & LANDSCAPE
	CDD - ACTIVE PARK
	CDD - LANDSCAPE BUFFER & TRAIL
	PRIVATE
	CDD - CONSERVATION



Scale: 1"= 700'

700' 0 700' 1400'

SCALE IN FEET

halff

902 North Sinclair Ave. Tavares, Florida 32778
Office: 352.343.8481 Fax: 352.343.8495
Certificate of Authorization Number: 33380

ARBOR PARK CDD
FRUITLAND PARK, FL

CDD EXHIBIT 6

FUTURE PUBLIC & PRIVATE USES WITHIN CDD

REVISIONS

NO.	DESCRIPTION	DATE

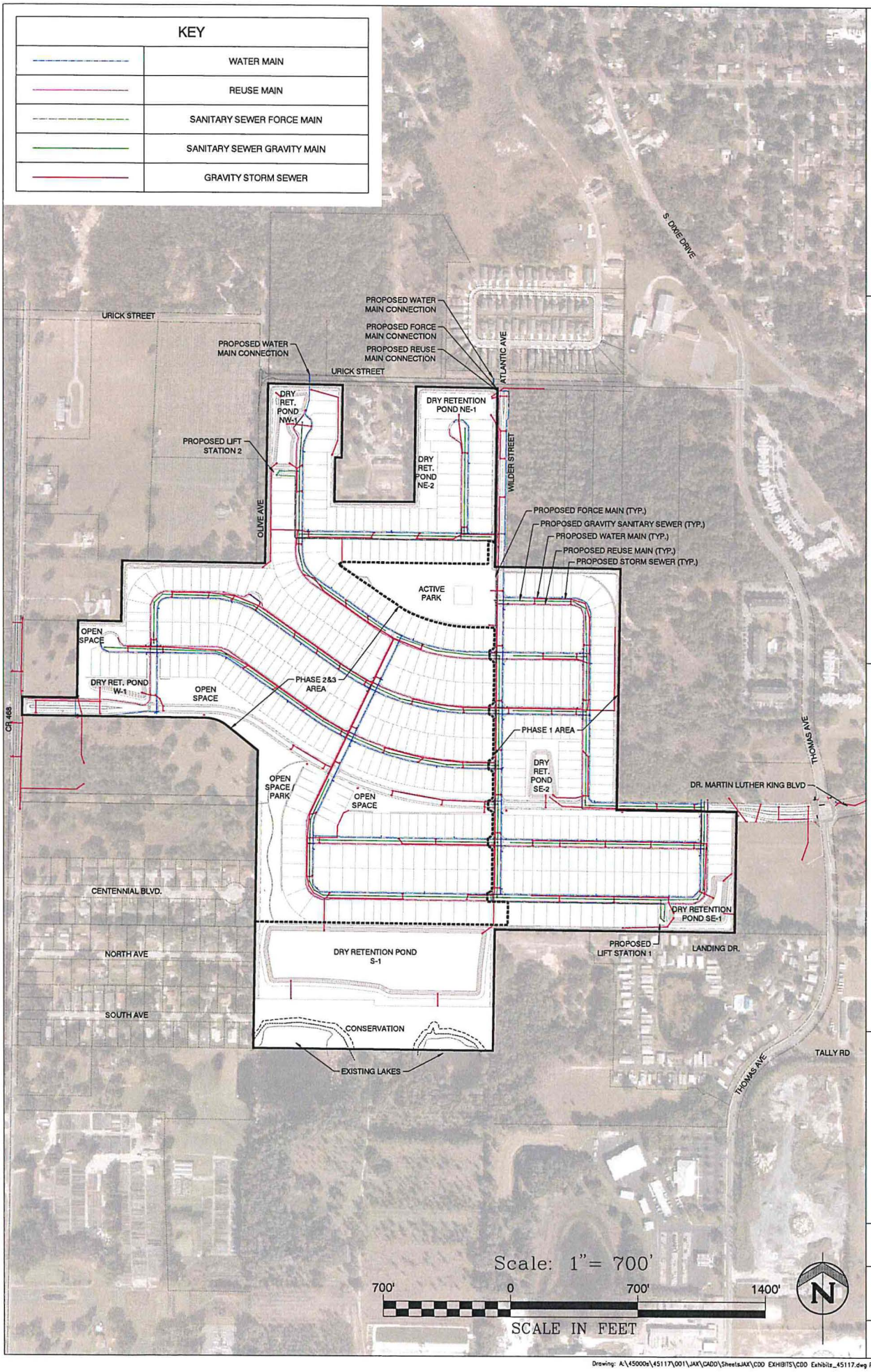
DATE ISSUED:	7/29/2024
REVIEWED BY:	CCH
DRAWN BY:	CBS
DESIGNED BY:	CBS

PROJECT NUMBER
45117.001

SHEET NUMBER
CDD EX-6

Drawing: A:\45000s\45117\001\MX\CADD\Sheets\MX\CDD EXHIBITS\CDD Exhibits_45117.dwg Plotted on: 7/29/2024 8:33 Plotted by: Cody Smith

EXHIBIT 6



halff
902 North Sinclair Ave. Tavares, Florida 32778
Office: 352.343.8481 Fax: 352.343.8495
Certificate of Authorization Number: 33380

ARBOR PARK CDD
FRUITLAND PARK, FL

CDD EXHIBIT 4

WATER AND SEWER INFRASTRUCTURE

REVISIONS

NO.	DESCRIPTION	DATE

DATE ISSUED:	7/29/2024
REVIEWED BY:	CCH
DRAWN BY:	CBS
DESIGNED BY:	CBS

PROJECT NUMBER
45117.001

SHEET NUMBER
CDD EX-4

Drawing: A:\45000s\45117\001\JAX\CADD\SheetsJAX\CDD EXHIBITS\CDD Exhibits_45117.dwg Plotted on: 7/29/2024 5:33 Plotted by: Cody Smith

EXHIBIT 7

ARBOR PARK COMMUNITY DEVELOPMENT DISTRICT

PROPOSED FACILITIES AND ESTIMATED COSTS

Improvement	Current CDD Cost	Future Expansion Parcel Costs	Financing/ Construction Entity	Final Owner	Maintenance Entity
Stormwater Management System	$2,179,168	$2,899,164	CDD	CDD	CDD
Internal Roadways	$1,512,785	$2,742,595	CDD	CDD*	CDD*
Water, Wastewater and Reuse Systems	$3,227,026	$4,110,828	CDD	City	City
Earthwork	$2,120,620	$2,421,830	CDD	CDD	CDD
Hardscaping, Landscape, Irrigation	$325,000	$600,000	CDD	CDD	CDD
Amenities	$300,000	$1,500,000	CDD	CDD	HOA
Offsite Roadway Improvements	$36,500	$1,189,883	CDD	County	County
Professional Services	$200,000	$300,000			
10% Contingency	$990,110	$1,576,430			
Total Estimated Cost	**$10,891,209**	**$17,340,730**			

*The CDD will own and maintain the internal roadways, sidewalks, and curbs. The City will maintain public signage such as street signs and speed limit signs

EXHIBIT 8

Arbor Park
Community Development District

Statement
of
Estimated Regulatory Costs

August 5, 2024

Provided by

Wrathell, Hunt and Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, FL 33431
Phone: 561-571-0010
Fax: 561-571-0013
Website: www.whhassociates.com

STATEMENT OF ESTIMATED REGULATORY COSTS

1.0 Introduction

1.1 Purpose and Scope

This Statement of Estimated Regulatory Costs ("SERC") supports the petition to establish the Arbor Park Community Development District ("District") in accordance with the "Uniform Community Development District Act of 1980," Chapter 190, Florida Statutes (the "Act"). The proposed District will comprise approximately 66.47 +/- acres of land located within the City of Fruitland Park, Lake County, Florida (the "City") and is projected to contain approximately 163 residential dwelling units, which will make up the Arbor Park development ("Project"). The limitations on the scope of this SERC are explicitly set forth in Section 190.002(2)(d), Florida Statutes ("F.S.") (governing the District establishment) as follows:

> "*That the process of establishing such a district pursuant to uniform general law be fair and based only on factors material to managing and financing the service delivery function of the district, so that any matter concerning permitting or planning of the development is not material or relevant* (emphasis added)."

1.2 Overview of the Arbor Park Community Development District

The District is designed to provide public infrastructure, services, and facilities, along with operation and maintenance of the same, to a master planned residential development currently anticipated to contain a total of approximately 163 residential dwelling units. Tables 1 and 2 under Section 5.0 detail the improvements and ownership/maintenance responsibilities the proposed District is anticipated to construct, operate and maintain.

A community development district ("CDD") is an independent unit of special purpose local government authorized by the Act to plan, finance, construct, operate and maintain community-wide infrastructure in planned community developments. CDDs provide a "solution to the state's planning, management and financing needs for delivery of capital infrastructure in order to service projected growth without overburdening other governments and their taxpayers." Section 190.002(1)(a), F.S.

A CDD is not a substitute for the local, general purpose government unit, i.e., the city or county in which the CDD lies. A CDD does not have the permitting, zoning or policing powers possessed by general purpose governments. A CDD is an alternative means of financing, constructing, operating and maintaining public infrastructure for developments, such as Arbor Park.

1.3 Requirements for Statement of Estimated Regulatory Costs

Section 120.541(2), F.S., defines the elements a statement of estimated regulatory costs must contain:

(a) An economic analysis showing whether the rule directly or indirectly:
1. Is likely to have an adverse impact on economic growth, private sector job creation or employment, or private sector investment in excess of $1 million in the aggregate within 5 years after the

implementation of the rule;
2. Is likely to have an adverse impact on business competitiveness, including the ability of persons doing business in the state to compete with persons doing business in other states or domestic markets, productivity, or innovation in excess of $1 million in the aggregate within 5 years after the implementation of the rule; or
3. Is likely to increase regulatory costs, including any transactional costs, in excess of $1 million in the aggregate within 5 years after the implementation of the rule.

(b) A good faith estimate of the number of individuals and entities likely to be required to comply with the rule, together with a general description of the types of individuals likely to be affected by the rule.

(c) A good faith estimate of the cost to the agency, and to any other state and local government entities, of implementing and enforcing the proposed rule, and any anticipated effect on state or local revenues.

(d) A good faith estimate of the transactional costs likely to be incurred by individuals and entities, including local government entities, required to comply with the requirements of the rule. As used in this section, "transactional costs" are direct costs that are readily ascertainable based upon standard business practices, and include filing fees, the cost of obtaining a license, the cost of equipment required to be installed or used or procedures required to be employed in complying with the rule, additional operating costs incurred, the cost of monitoring and reporting, and any other costs necessary to comply with the rule.

(e) An analysis of the impact on small businesses as defined by s. 288.703, and an analysis of the impact on small counties and small cities as defined in s. 120.52. The impact analysis for small businesses must include the basis for the agency's decision not to implement alternatives that would reduce adverse impacts on small businesses. (The City of Fruitland Park, according to Census 2020, has a population of 8,325; therefore, it is defined as a small city for the purposes of this requirement.)

(f) Any additional information that the agency determines may be useful.

(g) In the statement or revised statement, whichever applies, a description of any regulatory alternatives submitted under paragraph (1)(a) and a statement adopting the alternative or a statement of the reasons for rejecting the alternative in favor of the proposed rule.

Note: the references to "rule" in the statutory requirements for the Statement of Estimated Regulatory Costs also apply to an "ordinance" under section 190.005(2)(a), F.S.

2.0 An economic analysis showing whether the ordinance directly or indirectly:

1. Is likely to have an adverse impact on economic growth, private sector job creation or employment, or private sector investment in excess of $1 million in the aggregate within 5 years after the implementation of the ordinance;

2. Is likely to have an adverse impact on business competitiveness, including the ability of persons doing business in the state to compete with persons doing business in other states or domestic markets, productivity, or innovation in excess of $1 million in the aggregate within 5 years after the implementation of the ordinance; or

3. Is likely to increase regulatory costs, including any transactional costs, in excess of $1 million in the aggregate within 5 years after the implementation of the ordinance.

The ordinance establishing the District is not anticipated to have any direct or indirect adverse impact on economic growth, private sector job creation or employment, private sector investment, business competitiveness, ability of persons doing business in the state to compete with persons doing business in other states or domestic markets, productivity, or innovation. Any increases in regulatory costs, principally the anticipated increases in transactional costs as a result of imposition of special assessments by the District will be the direct result of facilities and services provided by the District to the landowners within the District. However, as property ownership in the District is voluntary and all additional costs will be disclosed to prospective buyers prior to sale, such increases should be considered voluntary, self-imposed and offset by benefits received from the infrastructure and services provided by the District.

2.1 Impact on economic growth, private sector job creation or employment, or private sector investment in excess of $1 million in the aggregate within 5 years after the implementation of the ordinance.

The purpose for establishment of the District is to provide public facilities and services to support the development of a new, master planned residential development. The development of the approximately 66.47 +/- acres anticipated to be within the District will promote local economic activity, create local value, lead to local private sector investment and is likely to result in local private sector employment and/or local job creation.

Establishment of the District will allow a systematic method to plan, fund, implement, operate and maintain, for the benefit of the landowners within the District, various public facilities and services. Such facilities and services, as further described in Section 5, will allow for the development of the land within the District. The provision of District's infrastructure and the subsequent development of land will generate private economic activity, economic growth, investment and employment, and job creation. The District intends to use proceeds of indebtedness to fund construction of public infrastructure, which will be constructed by private firms, and once constructed, is likely to use private firms to operate and maintain such infrastructure and provide services to the landowners and residents of the District. The private developer of the land in the District will use its private funds to conduct the private land development and construction of an anticipated approximately 163 residential dwelling units, the construction, sale, and continued use/maintenance of which will involve private firms. While similar economic growth, private sector job creation or employment, or private sector investment could be achieved in absence of the District by the private sector alone, the fact that the establishment of the District is initiated by the private developer means that the private developer considers the establishment and continued operation of the District as beneficial to the process of land development and the future economic activity taking place within the District, which in turn will lead directly or indirectly to economic growth, likely private sector job growth and/or support private

sector employment, and private sector investments.

2.2 Impact on business competitiveness, including the ability of persons doing business in the state to compete with persons doing business in other states or domestic markets, productivity, or innovation in excess of $1 million in the aggregate within 5 years after the implementation of the ordinance.

When assessing the question of whether the establishment of the District is likely to directly or indirectly have an adverse impact on business competitiveness, including the ability of persons doing business in the state to compete with persons doing business in other states or domestic markets, productivity, or innovation, one has to compare these factors in the presence and in the absence of the District in the development. When the question is phrased in this manner, it can be surmised that the establishment of the District is likely to not have a direct or indirect adverse impact on business competitiveness, productivity, or innovation versus that same development without the District. Similar to a purely private solution, District contracts will be bid competitively as to achieve the lowest cost/best value for the particular infrastructure or services desired by the landowners, which will ensure that contractors wishing to bid for such contracts will have to demonstrate to the District the most optimal mix of cost, productivity and innovation. Additionally, the establishment of the District for the development is not likely to cause the award of the contracts to favor non-local providers any more than if there was no District. The District, in its purchasing decisions, will not vary from the same principles of cost, productivity and innovation that guide private enterprise.

2.3 Likelihood of an increase in regulatory costs, including any transactional costs, in excess of $1 million in the aggregate within 5 years after the implementation of the ordinance.

The establishment of the District will not increase any regulatory costs of the State by virtue that the District will be one of many already existing similar districts within the State. As described in more detail in Section 4, the proposed District will pay a one-time filing fee to the City to offset any expenses that the City may incur in holding a local public hearing on the petition. Similarly, the proposed District will pay annually the required Special District Filing Fee, which fee is meant to offset any State costs related to its oversight of all special districts in the State.

The establishment of the District will, however, directly increase regulatory costs to the landowners within the District. Such increases in regulatory costs, principally the anticipated increases in transactional costs as a result of likely imposition of special assessments and use fees by the District, will be the direct result of facilities and services provided by the District to the landowners within the District. However, as property ownership in the District is completely voluntary, all current property owners must consent to the establishment of the District and all initial prospective buyers will have such additional transaction costs disclosed to them prior to sale, as required by State law. Such costs, however, should be considered voluntary, self-imposed, and as a tradeoff for the enhanced service and facilities provided by the District.

The District will incur overall operational costs related to services for infrastructure maintenance, landscaping, amenity operation and similar items. In the initial stages of development, the costs will likely be minimized. These operating costs will be funded by the landowners through direct funding agreements or special assessments levied by the District. Similarly, the District may incur costs associated with the issuance and repayment of special assessment revenue bonds. While these costs in the aggregate may approach the stated threshold over a five-year period, this would not be unusual for a Project of this nature and the infrastructure and services proposed to be provided by the District will

be needed to serve the Project regardless of the existence of the District. Thus, the District-related costs are not additional development costs. Due to the relatively low cost of financing available to CDDs, due to the tax-exempt nature of CDD debt, certain improvements can be provided more efficiently by the District than by alternative entities. Furthermore, it is important to remember that such costs would be funded through special assessments paid by landowners within the District, and would not be a burden on the taxpayers outside the District nor can the District debt be a debt of the City or the State.

3.0 A good faith estimate of the number of individuals and entities likely to be required to comply with the ordinance, together with a general description of the types of individuals likely to be affected by the ordinance.

The individuals and entities likely to be required to comply with the ordinance or affected by the proposed action (i.e., adoption of the ordinance) can be categorized, as follows: 1) The State of Florida and its residents, 2) The City of Fruitland Park and its residents, 3) current property owners, and 4) future property owners.

a. The State of Florida

The State of Florida and its residents and general population will not incur any compliance costs related to the establishment and on-going administration of the District, and will only be affected to the extent that the State incurs those nominal administrative costs outlined herein. The cost of any additional administrative services provided by the State as a result of this project will be incurred whether the infrastructure is financed through a CDD or any alternative financing method.

b. The City of Fruitland Park, Florida

The City and its residents not residing within the boundaries of the District will not incur any compliance costs related to the establishment and on-going administration of the District other than any one-time administrative costs outlined herein, which will be offset by the filing fee submitted to the City. Once the District is established, these residents will not be affected by adoption of the ordinance. The cost of any additional administrative services provided by the City as a result of this development will be incurred whether the infrastructure is financed through the District or any alternative financing method.

c. Current Property Owners

The current property owners of the lands within the proposed District boundaries will be affected to the extent that the District allocates debt for the construction of infrastructure and undertakes operation and maintenance responsibility for that infrastructure.

d. Future Property Owners

The future property owners are those who will own property in the proposed District. These future property owners will be affected to the extent that the District allocates debt for the construction of infrastructure and undertakes operation and maintenance responsibility for that infrastructure.

The proposed District will serve land that comprises an approximately 66.47 +/- acre master planned residential development currently anticipated to contain a total of approximately 163 residential

dwelling units, although the development plan can change. Assuming an average density of 3.5 persons per residential dwelling unit, the estimated residential population of the proposed District at build out would be approximately 571 +/- and all of these residents as well as the landowners within the District will be affected by the ordinance. The City, the proposed District and certain state agencies will also be affected by or required to comply with the ordinance as more fully discussed hereafter.

4.0 A good faith estimate of the cost to the agency, and to any other state and local government entities, of implementing and enforcing the proposed ordinance, and any anticipated effect on state or local revenues.

The City is establishing the District by ordinance in accordance with the Act and, therefore, there is no anticipated effect on state or local revenues.

4.1 Costs to Governmental Agencies of Implementing and Enforcing Ordinance

Because the result of adopting the ordinance is the establishment of an independent local special purpose government, there will be no significant enforcing responsibilities of any other government entity, but there will be various implementing responsibilities which are identified with their costs herein.

State Governmental Entities

The cost to state entities to review or enforce the proposed ordinance will be very modest. The District comprises less than 2,500 acres and is located within the boundaries of The City of Fruitland Park. Therefore, the City (and not the Florida Land and Water Adjudicatory Commission) will review and act upon the Petition to establish the District, in accordance with Section 190.005(2), F.S. There are minimal additional ongoing costs to various state entities to implement and enforce the proposed ordinance. The costs to various state entities to implement and enforce the proposed ordinance relate strictly to the receipt and processing of various reports that the District is required to file with the State and its various entities. Appendix A lists the reporting requirements. The costs to those state agencies that will receive and process the District's reports are minimal because the District is only one of many governmental units that are required to submit the various reports. Therefore, the marginal cost of processing one additional set of reports is inconsequential. Additionally, pursuant to section 189.064, F.S., the District must pay an annual fee to the State of Florida Department of Economic Opportunity which offsets such costs.

City of Fruitland Park, Florida

The proposed land for the District is located within The City of Fruitland Park, Florida and consists of less than 2,500 acres. The City and its staff may process, analyze, conduct a public hearing, and vote upon the petition to establish the District. These activities will absorb some resources; however, these costs incurred by the City will be modest for a number of reasons. First, review of the petition to establish the District does not include analysis of the project itself. Second, the petition itself provides most, if not all, of the information needed for a staff review. Third, the City already possesses the staff needed to conduct the review without the need for new staff. Fourth, there is no capital required to review the petition. Fifth, the potential costs are offset by a filing fee included with the petition to offset any expenses the City may incur in the processing of this petition. Finally, the City already processes similar petitions, though for entirely different subjects, for land uses and zoning changes that are far more complex than the petition to establish a community development district.

The annual costs to the City, because of the establishment of the District, are also very small. The District is an independent unit of local government. The only annual costs the City faces are the minimal costs of receiving and reviewing the reports that the District is required to provide to the City, or any monitoring expenses the City may incur if it establishes a monitoring program for governmental entities.

4.2 Impact on State and Local Revenues

Adoption of the proposed ordinance will have no negative impact on state or local revenues. A CDD is an independent unit of local government. It is designed to provide infrastructure facilities and services to serve the development project and it has its own sources of revenue. No state or local subsidies are required or expected.

Any non-ad valorem assessments levied by the District will not count against any millage caps imposed on other taxing authorities providing services to the lands within the District. It is also important to note that any debt obligations the District may incur are not debts of the State of Florida or any other unit of local government, including the City. By Florida law, debts of the District are strictly its own responsibility.

5.0 A good faith estimate of the transactional costs likely to be incurred by individuals and entities, including local government entities, required to comply with the requirements of the ordinance.

Table 1 provides an outline of the various facilities and services the proposed District may provide. Financing for these facilities is projected to be provided by the District.

Table 2 illustrates the estimated costs of construction of the capital facilities, outlined in Table 1. Total costs of construction for those facilities that may be provided are estimated to be approximately $10,891,208.90. The District may levy non-ad valorem special assessments (by a variety of names) and may issue special assessment bonds to fund the costs of these facilities. These bonds would be repaid through non-ad valorem special assessments levied on all developable properties in the District that may benefit from the District's infrastructure program as outlined in Table 2.

Prospective future landowners in the proposed District may be required to pay non-ad valorem special assessments levied by the District to provide for facilities and secure any debt incurred through bond issuance. In addition to the levy of non-ad valorem special assessments which may be used for debt service, the District may also levy a non-ad valorem assessment to fund the operations and maintenance of the District and its facilities and services. However, purchasing a property within the District or locating in the District by new residents is completely voluntary, so, ultimately, all landowners and residents of the affected property choose to accept the non-ad valorem assessments as a tradeoff for the services and facilities that the District will provide. In addition, state law requires all assessments levied by the District to be disclosed by the initial seller to all prospective purchasers of property within the District.

Table 1

ARBOR PARK COMMUNITY DEVELOPMENT DISTRICT
Proposed Facilities and Services

FACILITY	FUNDED BY	OWNED BY	MAINTAINED BY
Stormwater Structures & Pipe	CDD	CDD	CDD
Internal Roadways Walks & Ramps	CDD	CDD*	CDD*
Water/ Wastewater & Reuse Systems	CDD	CITY	CITY
Earthwork	CDD	CDD	CDD
Hardscaping, Landscaping, Irrigation	CDD	CDD	CDD
Amenities	CDD	CDD	HOA
Off-site Road Improvements	CDD	COUNTY	COUNTY

** The CDD will own and maintain the internal roadways, sidewalks, and curbs. The City will maintain public signage such as street signs and speed limit signs.*

A CDD provides the property owners with an alternative mechanism of providing public services; however, special assessments and other impositions levied by the District and collected by law represent the transactional costs incurred by landowners as a result of the establishment of the District. Such transactional costs should be considered in terms of costs likely to be incurred under alternative public and private mechanisms of service provision, such as other independent special districts, the City or its dependent districts, or city management but financing with municipal service benefit units and municipal service taxing units, or private entities, all of which can be grouped into three major categories: public district, public other, and private.

Table 2

ARBOR PARK COMMUNITY DEVELOPMENT DISTRICT
Estimated Costs of Construction

CATEGORY	COST
Stormwater Structures & Pipe	$2,179,168.00
Internal Roadways Walks & Ramps	$1,512,785.00
Water/ Wastewater & Reuse Systems	$3,227,026.00
Earthwork	$2,120,620.00
Hardscaping, Landscaping, Irrigation	$325,000.00
Amenities	$300,000.00
Off-site Road Improvements	$36,500.00
Professional Services	$200,000.00
Contingency (10%)	$990,109.90
Total	**$10,891,208.90**

With regard to the public services delivery, dependent and other independent special districts can be used to manage the provision of infrastructure and services, however, they are limited in the types of services they can provide, and likely it would be necessary to employ more than one district to provide

all services needed by the development.

Other public entities, such as counties, are also capable of providing services, however, their costs in connection with the new services and infrastructure required by the new development and, transaction costs, would be borne by all taxpayers, unduly burdening existing taxpayers. Additionally, other public entities providing services would also be inconsistent with the State's policy of "growth paying for growth".

Lastly, services and improvements could be provided by private entities. However, their interests are primarily to earn short-term profits and there is no public accountability. The marginal benefits of tax-exempt financing utilizing CDDs would cause the CDD to utilize its lower transactional costs to enhance the quality of infrastructure and services.

In considering transactional costs of CDDs, it shall be noted that occupants of the lands to be included within the District will receive three major classes of benefits.

First, those residents in the District will receive a higher level of public services which in most instances will be sustained over longer periods of time than would otherwise be the case.

Second, a CDD is a mechanism for assuring that the public services will be completed concurrently with development of lands within the development. This satisfies the revised growth management legislation, and it assures that growth pays for itself without undue burden on other consumers. Establishment of the District will ensure that these landowners pay for the provision of facilities, services and improvements to these lands.
Third, a CDD is the sole form of local governance which is specifically established to provide CDD landowners with planning, construction, implementation and short and long-term maintenance of public infrastructure at sustained levels of service.

The cost impact on the ultimate landowners in the development is not the total cost for the District to provide infrastructure services and facilities. Instead, it is the incremental costs above, if applicable, what the landowners would have paid to install infrastructure via an alternative financing mechanism.

Consequently, a CDD provides property owners with the option of having higher levels of facilities and services financed through self-imposed revenue. The District is an alternative means to manage necessary development of infrastructure and services with related financing powers. District management is no more expensive, and often less expensive, than the alternatives of various public and private sources.

6.0 An analysis of the impact on small businesses as defined by Section 288.703, F.S., and an analysis of the impact on small counties and small cities as defined by Section 120.52, F.S.

There will be little impact on small businesses because of the establishment of the District. If anything, the impact may be positive because the District must competitively bid all of its contracts and competitively negotiate all of its contracts with consultants over statutory thresholds. This affords small businesses the opportunity to bid on District work.

The City of Fruitland Park has a population of 8,325 according to the Census 2020 conducted by the United States Census Bureau and is therefore defined as a "small" city according to Section 120.52, F.S. It can be reasonably expected that the establishment of community development district for the

Arbor Park development will not produce any marginal effects that would be different from those that would have occurred if the Arbor Park development was developed without a community development district established by the City.

7.0 Any additional useful information.

The analysis provided above is based on a straightforward application of economic theory, especially as it relates to tracking the incidence of regulatory costs and benefits. Inputs were received from the Petitioner's Engineer and other professionals associated with the Petitioner.

In relation to the question of whether the proposed Arbor Park Community Development District is the best possible alternative to provide public facilities and services to the project, there are several additional factors which bear importance. As an alternative to an independent district, the City could establish a dependent district for the area or establish an MSBU or MSTU. Either of these alternatives could finance the improvements contemplated in Tables 1 and 2 in a fashion similar to the proposed District.

There are a number of reasons why a dependent district is not the best alternative for providing public facilities and services to the Arbor Park development. First, unlike a CDD, this alternative would require the City to administer the project and its facilities and services. As a result, the costs for these services and facilities would not be directly and wholly attributed to the land directly benefiting from them, as the case would be with a CDD. Administering a project of the size and complexity of the development program anticipated for the Arbor Park development is a significant and expensive undertaking.
Second, a CDD is preferable from a government accountability perspective. With a CDD, residents and landowners in the District would have a focused unit of government ultimately under their direct control. The CDD can then be more responsive to resident needs without disrupting other city responsibilities. By contrast, if the City were to establish and administer a dependent special district, then the residents and landowners of the Arbor Park development would take their grievances and desires to the City Commission meetings.

Third, any debt of an independent CDD is strictly that CDD's responsibility. While it may be technically true that the debt of a city-established, dependent special district is not strictly the City 's responsibility, any financial problems that a dependent special district may have may reflect on the City. This will not be the case if a CDD is established.

Another alternative to a CDD would be for a Property Owners' Association (POA) to provide the infrastructure as well as operations and maintenance of public facilities and services. A CDD is superior to a POA for a variety of reasons. First, unlike a POA, a CDD can obtain low-cost financing from the municipal capital market. Second, as a government entity a CDD can impose and collect its assessments along with other property taxes on the City's real estate tax bill. Therefore, the District is far more assured of obtaining its needed funds than is a POA. Third, the proposed District is a unit of local government. This provides a higher level of transparency, oversight and accountability and the CDD has the ability to enter into interlocal agreements with other units of government.

8.0 A description of any regulatory alternatives submitted under section 120.541(1)(a), F.S., and a statement adopting the alternative or a statement of the reasons for rejecting the alternative in favor of the proposed ordinance.

No written proposal, statement adopting an alternative or statement of the reasons for rejecting an alternative have been submitted.

Based upon the information provided herein, this Statement of Estimated Regulatory Costs supports the petition to establish the Arbor Park Community DevelopmentDistrict.

APPENDIX A
LIST OF REPORTING REQUIREMENTS

REPORT	FL. STATUE CITATION	DATE
Annual Financial Audit	190.008/218.39	9 months after end of Fiscal Year
Annual Financial Report	190.008/218.32	45 days after the completion of the Annual Financial Audit but no more than 9 months after end of Fiscal Year
TRIM Compliance Report	200.068	no later than 30 days following the adoption of the property tax levy ordinance/resolution (if levying property taxes)
Form 1 - Statement of Financial Interest	112.3145	within 30 days of accepting the appointment, then every year thereafter by 7/1 (by "local officers" appointed to special district's board); during the qualifying period, then every year thereafter by 7/1 (by "local officers" elected to special district's board)
Public Facilities Report	189.08	within one year of special district's creation; then annual notice of any changes; and updated report every 7 years, 12 months prior to submission of local government's evaluation and appraisal report
Public Meetings Schedule	189.015	quarterly, semiannually, or annually
Bond Report	218.38	when issued; within 120 days after delivery of bonds
Registered Agent	189.014	within 30 days after first meeting of governing board
Proposed Budget	190.008	annually by June 15
Adopted Budget	190.008	annually by October 1
Public Depositor Report	280.17	annually by November 30
Notice of Establishment	190.0485	within 3o days after the effective date of an ordinance establishing the District
Notice of Public Financing	190.009	file disclosure documents in the property records of the City after financing

EXHIBIT 9

AUTHORIZATION OF AGENT

This letter shall serve as a designation of Jonathan T. Johnson of Kutak Rock LLP, whose address is 107 West College Avenue, Tallahassee, Florida 32301, to act as agent for Garden Street Communities Southeast, LLC with regard to all matters regarding the petition to establish a community development district to the City Commission of the City of Fruitland Park, Florida, pursuant to Chapter 190, Florida Statutes. The petition is true and correct. This authorization shall remain in effect until revoked in writing.

WITNESSES:

Olivia Bumpass

Name: Olivia Bumpass

Kaylin Hart

Name: Kaylin Hart

GARDEN STREET COMMUNITIES SOUTHEAST, LLC, a Florida limited liability company

Name: William Bryan Adams

Title: MANAGER

STATE OF FLORIDA
COUNTY OF ESCAMBIA

The foregoing instrument was acknowledged before me by means of ☑ physical presence or ☐ online notarization this 30th day of APRIL, 2024, by William Bryan Adams, as MANAGER of Garden Street Communities Southeast, LLC, who is ☒ personally known to me or ☐ produced _____ as identification.

SHELLEY A SEPULVEDA
Notary Public - State of Florida
Commission # HH 354309
My Comm. Expires Jan 25, 2027
Bonded through National Notary Assn.

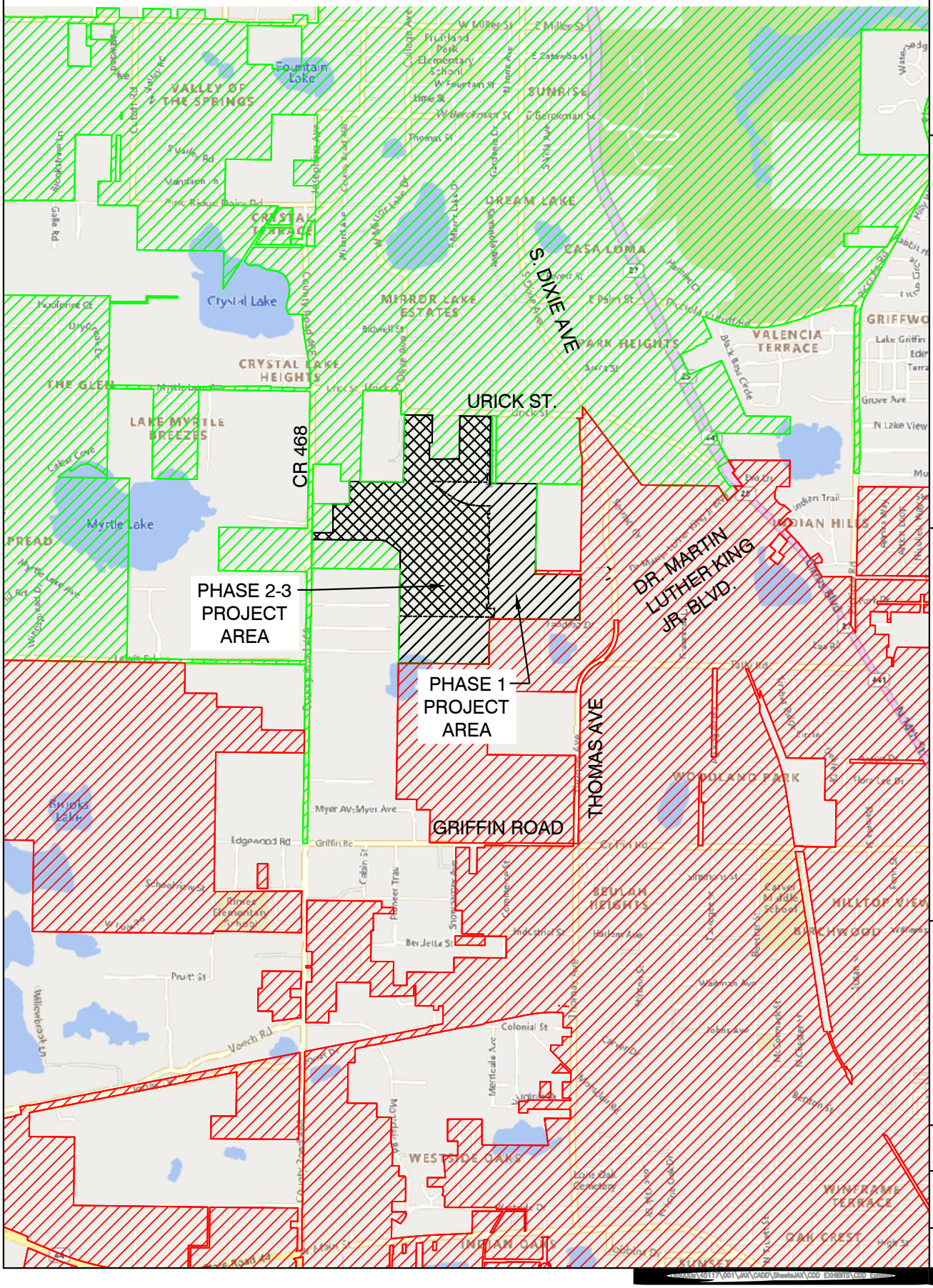
(Official Notary Signature & Seal)

Print Name: SHELLEY A SEPULVEDA
Notary Public, State of Florida

KEY	
HATCH	BOUNDARY
	CITY OF FRUITLAND PARK
	CITY OF LEESBURG
	UNINCORPORATED LAKE COUNTY

Scale: 1" = 2,000'

2,000' 0 2,000' 4,000'



halff

902 North Sinclair Ave. Tavares, Florida 32778
Office: 352.343.8481 Fax: 352.343.8495
Certificate of Authorization Number: 33380

ARBOR PARK CDD
FRUITLAND PARK, FL

CDD EXHIBIT 1

LOCATION MAP

REVISIONS

NO.	DESCRIPTION	DATE

DATE ISSUED:	7/29/2024
REVIEWED BY:	CCH
DRAWN BY:	CBS
DESIGNED BY:	CBS

PROJECT NUMBER
45117.001

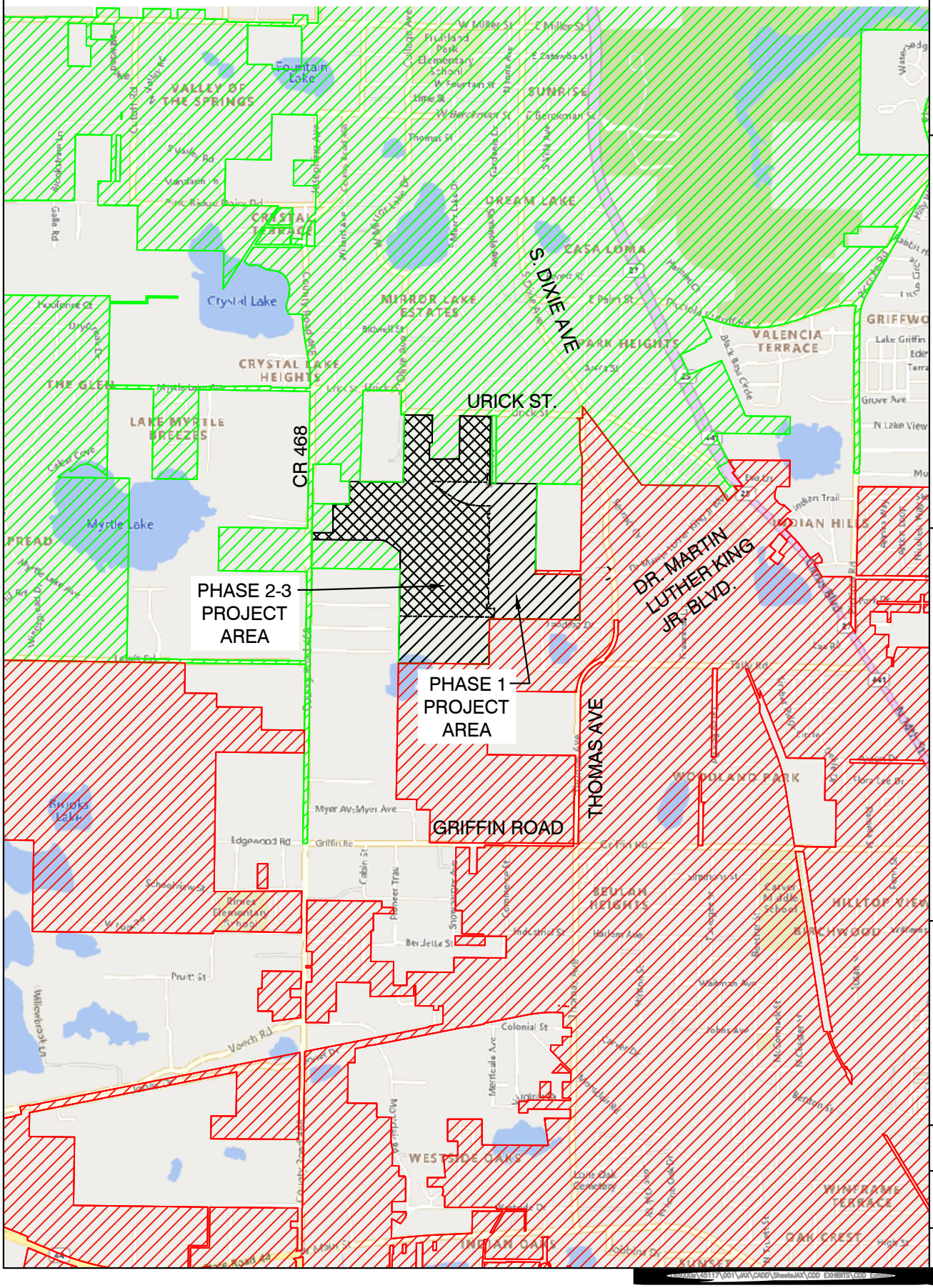
SHEET NUMBER
CDD EX-1

BOUNDARY AMENDMENT EXHIBIT 2

KEY	
HATCH	BOUNDARY
	CITY OF FRUITLAND PARK
	CITY OF LEESBURG
	UNINCORPORATED LAKE COUNTY

Scale: 1" = 2,000'

2,000' 0 2,000' 4,000'



halff

902 North Sinclair Ave. Tavares, Florida 32778
Office: 352.343.8481 Fax: 352.343.8495
Certificate of Authorization Number: 33380

ARBOR PARK CDD
FRUITLAND PARK, FL

CDD EXHIBIT 1

LOCATION MAP

REVISIONS

NO.	DESCRIPTION	DATE

DATE ISSUED:	7/29/2024
REVIEWED BY:	CCH
DRAWN BY:	CBS
DESIGNED BY:	CBS

PROJECT NUMBER
45117.001

SHEET NUMBER
CDD EX-1

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BOUNDARY AMENDMENT EXHIBIT 3

ARBOR PARK PHASE 1

THAT PART OF BLOCK 46, PLAN OF FRUITLAND PARK, AS RECORDED IN PLAT BOOK 3, PAGE 8, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, LYING IN THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 9, AND THAT PART OF THE NORTH 1/2 OF SECTION 16, ALL BEING IN TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF SAID SECTION 16; THENCE ON A BEARING RELATED TO FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, N89°19'17"W ALONG THE NORTH LINE OF SAID SECTION 16 FOR 657.37 FEET TO THE EAST LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 16 AND THE POINT OF BEGINNING; THENCE S00°55'00"W ALONG SAID EAST LINE FOR 1316.62 FEET TO THE SOUTH LINE OF THE SOUTH 50.00 FEET OF THE EAST 1/2 OF THE SAID NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 16; THENCE S89°25'38"E ALONG SAID SOUTH LINE FOR 657.78 FEET TO THE EAST LINE OF THE NORTHEAST 1/4 OF SAID SECTION 16; THENCE S00°53'57"W ALONG SAID EAST LINE FOR 657.70 FEET TO THE SOUTH LINE OF THE NORTH 1/2 OF THE SOUTHEAST 1/4 OF THE SAID NORTHEAST 1/4 OF SECTION 16; THENCE N89°28'49"W ALONG SAID SOUTH LINE FOR 1315.97 FEET TO THE EAST LINE OF THE WEST 1/2 OF THE SAID NORTHEAST 1/4 OF SECTION 16; THENCE S00°56'03"W ALONG SAID EAST LINE FOR 658.92 FEET TO THE EAST-WEST CENTER SECTION LINE FOR SAID SECTION 16; THENCE N89°32'00"W ALONG SAID EAST-WEST CENTER SECTION LINE FOR 1316.38 FEET TO THE NORTH-SOUTH CENTER SECTION LINE FOR SAID SECTION 16; THENCE N00°58'09"E ALONG SAID NORTH-SOUTH CENTER SECTION LINE FOR 687.67 FEET; THENCE DEPARTING SAID NORTH-SOUTH CENTER SECTION LINE, S89°25’43”E FOR 1386.10 FEET; THENCE N00°34’17”E FOR 125.00 FEET; THENCE N89°25’43”W FOR 112.58 FEET; THENCE N00°34’17”E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34’17”W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34’17”E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34’17”E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34’17”W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34’17”E FOR 107.56 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34’17”E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34’17”W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34’17”E FOR 112.01 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34’17”E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34’17”W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34’17”E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34’17”E

FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34’17”W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34’17”E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34’17”E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34’17”W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34’17”E FOR 100.00 FEET; THENCE N89°25’43”W FOR 121.16 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE NORTHERLY AND HAVING A RADIUS OF 825.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 34°42’00” FOR A DISTANCE OF 499.64 FEET TO THE POINT OF TANGENCY; THENCE N54°43’43”W FOR 324.28 FEET; THENCE N52°29’30”E FOR 24.32 FEET; THENCE S89°25’43”E FOR 800.00 FEET; THENCE N00°34’17”E FOR 125.00 FEET; THENCE S89°25’43”E FOR 13.70 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°18’57” FOR A DISTANCE OF 39.41 FEET TO THE POINT OF TANGENCY (SAID POINT BEING ON THE EAST LINE OF THAT CERTAIN PARCEL OF LAND AS DESCRIBED IN OFFICIAL RECORDS BOOK 5598, PAGE 2322, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, ALSO BEING THE EASTERLY LINE OF AFORESAID BLOCK 46 OF PLAN OF FRUITLAND PARK AND THE WESTERLY RIGHT OF WAY LINE FOR WILDER STREET); THENCE S00°53'14"W ALONG SAID EASTERLY LINE OF THAT CERTAIN PARCEL, THE EASTERLY LINE OF BLOCK 46 AND WESTERLY RIGHT OF WAY LINE FOR 115.33 FEET TO THE SOUTHERLY LINE OF SAID PLAN OF FRUITLAND PARK AND THE SAID NORTH LINE OF SAID SECTION 16; THENCE S89°19'17"E ALONG SAID SOUTHERLY LINE OF PLAN OF FRUITLAND PARK AND NORTH LINE OF SAID SECTION 16 FOR 687.37 FEET TO THE POINT OF BEGINNING.

CONTAINING 66.47 ACRES, MORE OR LESS.

BOUNDARY AMENDMENT EXHIBIT 4

ARBOR PARK PHASES 2 & 3 EXPANSION PARCELS

THE NORTH 726 FEET OF THE WEST HALF (W 1/2) OF THE NORTHEAST QUARTER (NE 1/4) OF THE NORTHEAST QUARTER (NE 1/4) OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

AND

THE SOUTH 594 FEET OF THE W 1/2 OF NE 1/4 OF NE 1/4 SECTION 16, TOWNSHIP 19, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

AND

THE EAST 756 FEET OF THE NORTH 1/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

AND

THAT PORTION OF BLOCK 46 IN THE TOWN OF FRUITLAND PARK, FLORIDA, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 8, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, DESCRIBED AS: BEGIN AT THE SOUTHWEST CORNER OF BLOCK 46 (S 1/4 OF SECTION 9, TOWNSHIP 19 S., RANGE 24 EAST, LAKE COUNTY, FLORIDA); RUN THENCE SOUTH 89° 46' 00" EAST ALONG THE SOUTH LINE OF BLOCK 46 FOR 400 FEET; RUN THENCE NORTH 00° 26' 10" EAST FOR 582.55 FEET; RUN THENCE NORTH 89° 33' 50" EAST FOR 36 FEET; RUN THENCE NORTH 00° 26' 10" EAST FOR 396.36 FEET TO THE NORTH LINE OF SAID BLOCK 46; RUN THENCE NORTH 89° 29' 50" WEST ALONG NORTH LINE OF SAID BLOCK 46 FOR 433.48 FEET TO THE NORTHWEST CORNER OF SAID BLOCK 46; RUN THENCE SOUTH 00° 35' 00" EAST ALONG WEST LINE OF SAID BLOCK 46 FOR 980.70 FEET TO THE POINT OF BEGINNING.

AND

A PORTION OF LOTS 1, 2 AND 3, BLOCK 46, TOWN OF FRUITLAND PARK, FLORIDA, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 3, PAGE 8, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, ALL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: FROM THE SOUTHWEST CORNER OF BLOCK 46, RUN EAST 400 FEET TO POINT OF BEGINNING; NORTH 582.55 FEET, EAST 36 FEET, NORTH 396.36 FEET TO NORTH LINE OF BLOCK 46, EAST TO NORTHEAST CORNER OF BLOCK 46, SOUTH TO SOUTHEAST CORNER BLOCK 46, WEST TO POINT OF BEGINNING, SECTION 9, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

LESS AND EXCEPT: COMMENCE AT THE SOUTHWEST CORNER OF AFORESAID BLOCK 46 (ALSO BEING THE SOUTH 1/4 CORNER OF SECTION 9, TOWNSHIP 19 SOUTH, RANGE 24 EAST); THENCE SOUTH 89° 43' 16" EAST, ALONG THE SOUTH LINE OF BLOCK 46, A DISTANCE OF 400.00 FEET; THENCE NORTH 00° 26' 56" EAST, 342.53 FEET, FOR THE POINT OF BEGINNING; FROM SAID POINT OF BEGINNING CONTINUE NORTH 00° 26' 56" EAST, 239.91 FEET; THENCE SOUTH 89° 33' 50" EAST, 36.00 FEET; THENCE NORTH 00° 25' 26" EAST 396.16 FEET, TO THE SOUTH LINE OF URICK STREET (A 50 FOOT RIGHT-OF-WAY); THENCE ALONG SAID SOUTH RIGHT-OF-WAY LINE, SOUTH 89° 30' 00" EAST, 400.00 FEET; THENCE SOUTH 00° 26' 10" WEST, 629.00 FEET THENCE SOUTH 89° 33' 50" WEST, 436.00 FEET, TO THE POINT OF BEGINNING.

AND

W 1/2 OF NE 1/4; N 1/2 OF SE 1/4 OF NE 1/4, SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

AND

THE SOUTH 3/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4, OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, LESS AND EXCEPT THE SOUTH 50 FEET THEREOF AND LESS COUNTY ROAD RIGHT OF WAY.

LESS AND EXCEPT:

THAT PORTION OF THE SOUTH 3/4 OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, AS DESCRIBED IN OFFICIAL RECORDS BOOK 4999, PAGES 1998-1999, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT AN INTERSECTION WITH THE EAST RIGHT OF WAY LINE OF COUNTY ROAD 468 AS SHOWN ON MAP BOOK 6, PAGE 150, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA AND THE NORTH LINE OF THE SOUTH 3/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4, SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, RUN S 89° 15' 46" E, ALONG SAID NORTH LINE, A DISTANCE OF 300.00 FEET; THENCE LEAVING SAID NORTH LINE RUN S 00° 51' 09" W, A DISTANCE OF 420.52 FEET; THENCE N 89° 25' 43" W, A DISTANCE OF 300.00 FEET, TO THE SAID EAST RIGHT OF WAY LINE OF COUNTY ROAD 468; THENCE N 00° 51' 09" E, ALONG SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 421.39 FEET TO THE POINT OF BEGINNING.

ALSO LESS AND EXCEPT:

THAT PORTION OF THE SOUTH 3/4 OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, AS DESCRIBED IN OFFICIAL RECORDS BOOK 4999, PAGES 1998-1999, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT AN INTERSECTION WITH THE EAST RIGHT OF WAY LINE OF COUNTY ROAD 468 AS SHOWN ON MAP BOOK 6, PAGE 150, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA AND THE NORTH LINE OF THE SOUTH 3/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4, SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, RUN S 00° 51' 09" W, ALONG SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 521.39 FEET FOR THE POINT OF BEGINNING; THENCE LEAVING SAID EAST RIGHT OF WAY LINE RUN S 89° 25' 43" E, A DISTANCE OF 998.71 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY HAVING A RADIUS OF 200.00 FEET; THENCE RUN SOUTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 38°11' 51" AN ARC DISTANCE OF 133.33 FEET TO THE POINT A TANGENCY; THENCE S 51° 13' 51" E, A DISTANCE OF 211.21 FEET TO THE EAST LINE OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 16; THENCE S 00° 58' 09" W, ALONG SAID EAST LINE, A DISTANCE OF 249.11 FEET, TO THE SOUTHEAST CORNER OF SAID LAND AS DESCRIBED IN OFFICIAL RECORDS BOOK 4999, PAGES 1998-1999; THENCE LEAVING SAID EAST LINE RUN N 89° 22' 43" W, ALONG THE SOUTH LINE OF SAID LAND AS DESCRIBED IN OFFICIAL RECORDS BOOK 4999, PAGES 1998-1999, A DISTANCE OF 1288.71 FEET TO AN INTERSECTION WITH THE SAID EAST RIGHT OF WAY LINE OF COUNTY ROAD 468; THENCE N 00° 51' 09" E, ALONG SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 421.42 FEET TO THE POINT OF BEGINNING.

ALSO LESS AND EXCEPT:

THAT PART OF BLOCK 46, PLAN OF FRUITLAND PARK, AS RECORDED IN PLAT BOOK 3, PAGE 8, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, LYING IN THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 9, AND THAT PART OF THE NORTH 1/2 OF SECTION 16, ALL BEING IN TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

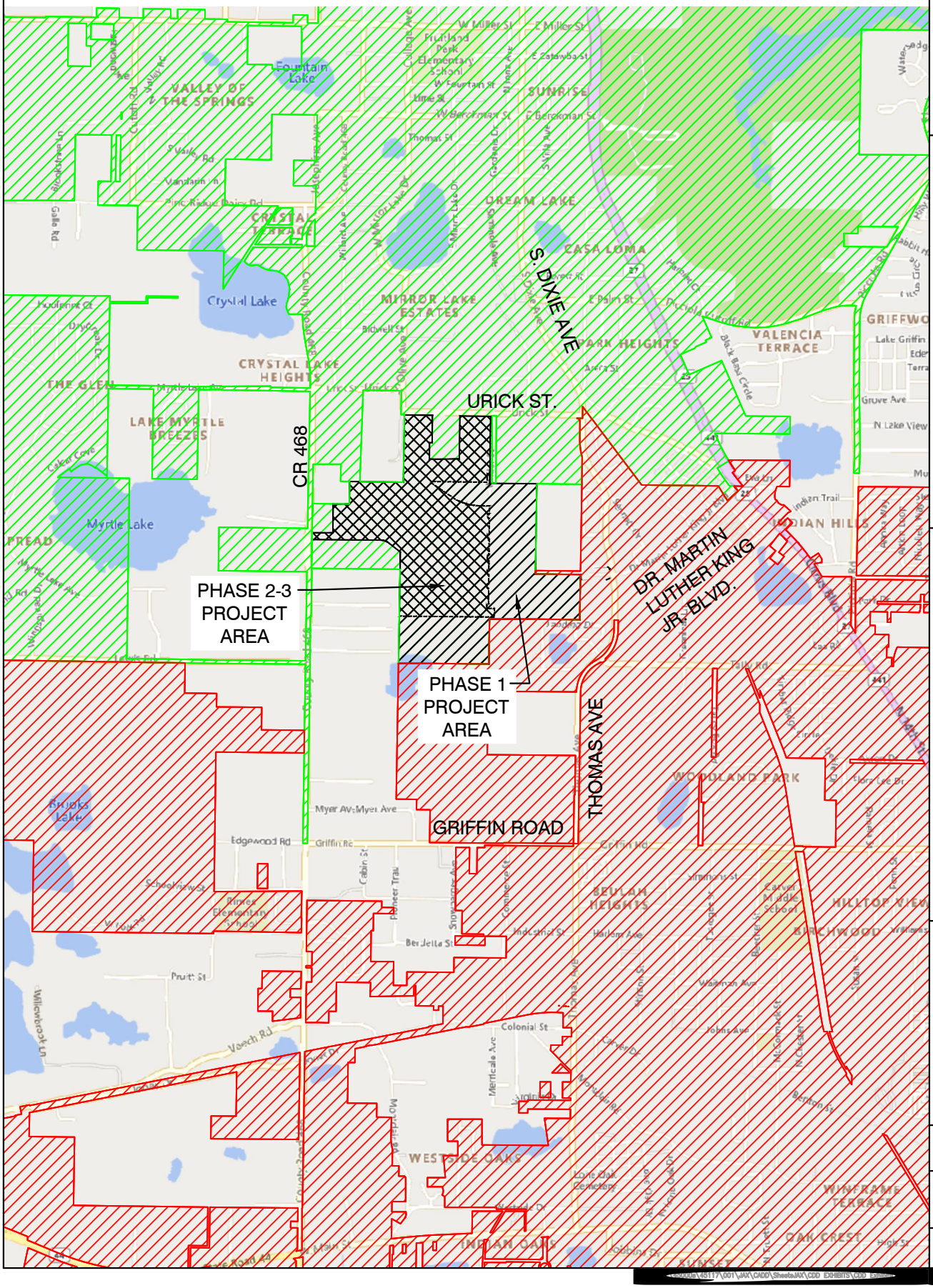
COMMENCE AT THE NORTHEAST CORNER OF SAID SECTION 16; THENCE ON A BEARING RELATED TO FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, N89°19'17"W ALONG THE NORTH LINE OF SAID SECTION 16 FOR 657.37 FEET TO THE EAST LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 16 AND THE POINT OF BEGINNING; THENCE S00°55'00"W ALONG SAID EAST LINE FOR 1316.62 FEET TO THE SOUTH LINE OF THE SOUTH 50.00 FEET OF THE EAST 1/2 OF THE SAID NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 16; THENCE S89°25'38"E ALONG SAID SOUTH LINE FOR 657.78 FEET TO THE EAST LINE OF THE NORTHEAST 1/4 OF SAID SECTION 16; THENCE S00°53'57"W ALONG SAID EAST LINE FOR 657.70 FEET TO THE SOUTH LINE OF THE NORTH 1/2 OF THE SOUTHEAST 1/4 OF THE SAID NORTHEAST 1/4 OF SECTION 16; THENCE N89°28'49"W ALONG SAID SOUTH LINE FOR 1315.97 FEET TO THE EAST LINE OF THE WEST 1/2 OF THE SAID NORTHEAST 1/4 OF SECTION 16; THENCE S00°56'03"W ALONG SAID EAST LINE FOR 658.92 FEET TO THE EAST-WEST CENTER SECTION LINE FOR SAID SECTION 16; THENCE N89°32'00"W ALONG SAID EAST-WEST CENTER SECTION LINE FOR 1316.38 FEET TO THE NORTH-SOUTH CENTER SECTION LINE FOR SAID SECTION 16; THENCE N00°58'09"E ALONG SAID NORTH-SOUTH CENTER SECTION LINE FOR 687.67 FEET; THENCE DEPARTING SAID NORTH-SOUTH CENTER SECTION LINE, S89°25’43”E FOR 1386.10 FEET; THENCE N00°34’17”E FOR 125.00 FEET; THENCE N89°25’43”W FOR 112.58 FEET; THENCE N00°34’17”E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34’17”W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34’17”E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34’17”E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34’17”W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34’17”E FOR 107.56 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34’17”E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34’17”W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34’17”E FOR 112.01 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34’17”E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34’17”W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34’17”E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34’17”E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34’17”W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34’17”E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34’17”E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET;

THENCE, FROM A RADIAL LINE WHICH BEARS S00°34’17”W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34’17”E FOR 100.00 FEET; THENCE N89°25’43”W FOR 121.16 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE NORTHERLY AND HAVING A RADIUS OF 825.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 34°42’00” FOR A DISTANCE OF 499.64 FEET TO THE POINT OF TANGENCY; THENCE N54°43’43”W FOR 324.28 FEET; THENCE N52°29’30”E FOR 24.32 FEET; THENCE S89°25’43”E FOR 800.00 FEET; THENCE N00°34’17”E FOR 125.00 FEET; THENCE S89°25’43”E FOR 13.70 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°18’57” FOR A DISTANCE OF 39.41 FEET TO THE POINT OF TANGENCY (SAID POINT BEING ON THE EAST LINE OF THAT CERTAIN PARCEL OF LAND AS DESCRIBED IN OFFICIAL RECORDS BOOK 5598, PAGE 2322, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, ALSO BEING THE EASTERLY LINE OF AFORESAID BLOCK 46 OF PLAN OF FRUITLAND PARK AND THE WESTERLY RIGHT OF WAY LINE FOR WILDER STREET); THENCE S00°53'14"W ALONG SAID EASTERLY LINE OF THAT CERTAIN PARCEL, THE EASTERLY LINE OF BLOCK 46 AND WESTERLY RIGHT OF WAY LINE FOR 115.33 FEET TO THE SOUTHERLY LINE OF SAID PLAN OF FRUITLAND PARK AND THE SAID NORTH LINE OF SAID SECTION 16; THENCE S89°19'17"E ALONG SAID SOUTHERLY LINE OF PLAN OF FRUITLAND PARK AND NORTH LINE OF SAID SECTION 16 FOR 687.37 FEET TO THE POINT OF BEGINNING.

KEY	
HATCH	BOUNDARY
	CITY OF FRUITLAND PARK
	CITY OF LEESBURG
	UNINCORPORATED LAKE COUNTY

Scale: 1" = 2,000'

2,000' 0 2,000' 4,000'



halff

902 North Sinclair Ave. Tavares, Florida 32778
Office: 352.343.8481 Fax: 352.343.8495
Certificate of Authorization Number: 33380

ARBOR PARK CDD
FRUITLAND PARK, FL

CDD EXHIBIT 1

LOCATION MAP

REVISIONS

NO.	DESCRIPTION	DATE

DATE ISSUED:	7/29/2024
REVIEWED BY:	CCH
DRAWN BY:	CBS
DESIGNED BY:	CBS

PROJECT NUMBER
45117.001

SHEET NUMBER
CDD EX-1

BOUNDARY AMENDMENT EXHIBIT 5

ARBOR PARK CDD AMENDED BOUNDARIES

THAT PART OF BLOCK 46, PLAN OF FRUITLAND PARK, AS RECORDED IN PLAT BOOK 3, PAGE 8, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, LYING IN THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 9, AND THAT PART OF THE NORTH 1/2 OF SECTION 16, ALL BEING IN TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF SAID SECTION 16; THENCE ON A BEARING RELATED TO FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, N89°19'17"W ALONG THE NORTH LINE OF SAID SECTION 16 FOR 657.37 FEET TO THE EAST LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 16 AND THE POINT OF BEGINNING; THENCE S00°55'00"W ALONG SAID EAST LINE FOR 1316.62 FEET TO THE SOUTH LINE OF THE SOUTH 50.00 FEET OF THE EAST 1/2 OF THE SAID NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 16; THENCE S89°25'38"E ALONG SAID SOUTH LINE FOR 657.78 FEET TO THE EAST LINE OF THE NORTHEAST 1/4 OF SAID SECTION 16; THENCE S00°53'57"W ALONG SAID EAST LINE FOR 657.70 FEET TO THE SOUTH LINE OF THE NORTH 1/2 OF THE SOUTHEAST 1/4 OF THE SAID NORTHEAST 1/4 OF SECTION 16; THENCE N89°28'49"W ALONG SAID SOUTH LINE FOR 1315.97 FEET TO THE EAST LINE OF THE WEST 1/2 OF THE SAID NORTHEAST 1/4 OF SECTION 16; THENCE S00°56'03"W ALONG SAID EAST LINE FOR 658.92 FEET TO THE EAST-WEST CENTER SECTION LINE FOR SAID SECTION 16; THENCE N89°32'00"W ALONG SAID EAST-WEST CENTER SECTION LINE FOR 1316.38 FEET TO THE NORTH-SOUTH CENTER SECTION LINE FOR SAID SECTION 16; THENCE N00°58'09"E ALONG SAID NORTH-SOUTH CENTER SECTION LINE FOR 687.67 FEET; THENCE DEPARTING SAID NORTH-SOUTH CENTER SECTION LINE, S89°25'43"E FOR 1386.10 FEET; THENCE N00°34'17"E FOR 125.00 FEET; THENCE N89°25'43"W FOR 112.58 FEET; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 107.56 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 112.01 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E

FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34’17”W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34’17”E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34’17”E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34’17”W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34’17”E FOR 100.00 FEET; THENCE N89°25’43”W FOR 121.16 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE NORTHERLY AND HAVING A RADIUS OF 825.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 34°42’00” FOR A DISTANCE OF 499.64 FEET TO THE POINT OF TANGENCY; THENCE N54°43’43”W FOR 324.28 FEET; THENCE N52°29’30”E FOR 24.32 FEET; THENCE S89°25’43”E FOR 800.00 FEET; THENCE N00°34’17”E FOR 125.00 FEET; THENCE S89°25’43”E FOR 13.70 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°18’57” FOR A DISTANCE OF 39.41 FEET TO THE POINT OF TANGENCY (SAID POINT BEING ON THE EAST LINE OF THAT CERTAIN PARCEL OF LAND AS DESCRIBED IN OFFICIAL RECORDS BOOK 5598, PAGE 2322, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, ALSO BEING THE EASTERLY LINE OF AFORESAID BLOCK 46 OF PLAN OF FRUITLAND PARK AND THE WESTERLY RIGHT OF WAY LINE FOR WILDER STREET); THENCE S00°53'14"W ALONG SAID EASTERLY LINE OF THAT CERTAIN PARCEL, THE EASTERLY LINE OF BLOCK 46 AND WESTERLY RIGHT OF WAY LINE FOR 115.33 FEET TO THE SOUTHERLY LINE OF SAID PLAN OF FRUITLAND PARK AND THE SAID NORTH LINE OF SAID SECTION 16; THENCE S89°19'17"E ALONG SAID SOUTHERLY LINE OF PLAN OF FRUITLAND PARK AND NORTH LINE OF SAID SECTION 16 FOR 687.37 FEET TO THE POINT OF BEGINNING.

TOGETHER WITH

THE NORTH 726 FEET OF THE WEST HALF (W 1/2) OF THE NORTHEAST QUARTER (NE 1/4) OF THE NORTHEAST QUARTER (NE 1/4) OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

AND

THE SOUTH 594 FEET OF THE W 1/2 OF NE 1/4 OF NE 1/4 SECTION 16, TOWNSHIP 19, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

AND

THE EAST 756 FEET OF THE NORTH 1/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

AND

THAT PORTION OF BLOCK 46 IN THE TOWN OF FRUITLAND PARK, FLORIDA, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 8, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, DESCRIBED AS: BEGIN AT THE SOUTHWEST CORNER OF BLOCK 46 (S 1/4 OF SECTION 9, TOWNSHIP 19 S., RANGE 24 EAST, LAKE COUNTY, FLORIDA); RUN THENCE SOUTH 89° 46' 00" EAST ALONG THE SOUTH LINE OF BLOCK 46 FOR 400 FEET; RUN THENCE NORTH 00° 26' 10" EAST FOR 582.55 FEET; RUN THENCE NORTH 89° 33' 50" EAST FOR 36 FEET; RUN THENCE

NORTH 00° 26' 10" EAST FOR 396.36 FEET TO THE NORTH LINE OF SAID BLOCK 46; RUN THENCE NORTH 89° 29' 50" WEST ALONG NORTH LINE OF SAID BLOCK 46 FOR 433.48 FEET TO THE NORTHWEST CORNER OF SAID BLOCK 46; RUN THENCE SOUTH 00° 35' 00" EAST ALONG WEST LINE OF SAID BLOCK 46 FOR 980.70 FEET TO THE POINT OF BEGINNING.

AND

A PORTION OF LOTS 1, 2 AND 3, BLOCK 46, TOWN OF FRUITLAND PARK, FLORIDA, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 3, PAGE 8, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, ALL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: FROM THE SOUTHWEST CORNER OF BLOCK 46, RUN EAST 400 FEET TO POINT OF BEGINNING; NORTH 582.55 FEET, EAST 36 FEET, NORTH 396.36 FEET TO NORTH LINE OF BLOCK 46, EAST TO NORTHEAST CORNER OF BLOCK 46, SOUTH TO SOUTHEAST CORNER BLOCK 46, WEST TO POINT OF BEGINNING, SECTION 9, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

LESS AND EXCEPT: COMMENCE AT THE SOUTHWEST CORNER OF AFORESAID BLOCK 46 (ALSO BEING THE SOUTH 1/4 CORNER OF SECTION 9, TOWNSHIP 19 SOUTH, RANGE 24 EAST); THENCE SOUTH 89° 43' 16" EAST, ALONG THE SOUTH LINE OF BLOCK 46, A DISTANCE OF 400.00 FEET; THENCE NORTH 00° 26' 56" EAST, 342.53 FEET, FOR THE POINT OF BEGINNING; FROM SAID POINT OF BEGINNING CONTINUE NORTH 00° 26' 56" EAST, 239.91 FEET; THENCE SOUTH 89° 33' 50" EAST, 36.00 FEET; THENCE NORTH 00° 25' 26" EAST 396.16 FEET, TO THE SOUTH LINE OF URICK STREET (A 50 FOOT RIGHT-OF-WAY); THENCE ALONG SAID SOUTH RIGHT-OF-WAY LINE, SOUTH 89° 30' 00" EAST, 400.00 FEET; THENCE SOUTH 00° 26' 10" WEST, 629.00 FEET THENCE SOUTH 89° 33' 50" WEST, 436.00 FEET, TO THE POINT OF BEGINNING.

AND

W 1/2 OF NE 1/4; N 1/2 OF SE 1/4 OF NE 1/4, SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

AND

THE SOUTH 3/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4, OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, LESS AND EXCEPT THE SOUTH 50 FEET THEREOF AND LESS COUNTY ROAD RIGHT OF WAY.

LESS AND EXCEPT:

THAT PORTION OF THE SOUTH 3/4 OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, AS DESCRIBED IN OFFICIAL RECORDS BOOK 4999, PAGES 1998-1999, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT AN INTERSECTION WITH THE EAST RIGHT OF WAY LINE OF COUNTY ROAD 468 AS SHOWN ON MAP BOOK 6, PAGE 150, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA AND THE NORTH LINE OF THE SOUTH 3/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4, SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, RUN S 89° 15' 46" E, ALONG SAID NORTH LINE, A DISTANCE OF 300.00 FEET; THENCE LEAVING SAID NORTH LINE RUN S 00° 51' 09" W, A DISTANCE OF 420.52 FEET; THENCE N 89° 25' 43" W, A DISTANCE OF 300.00 FEET, TO THE SAID EAST RIGHT OF WAY LINE OF COUNTY ROAD 468; THENCE N 00° 51' 09" E, ALONG SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 421.39 FEET TO THE POINT OF BEGINNING.

ALSO LESS AND EXCEPT:

THAT PORTION OF THE SOUTH 3/4 OF THE NORTHEAST QUARTER OF THE NORTHWEST

QUARTER OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, AS DESCRIBED IN OFFICIAL RECORDS BOOK 4999, PAGES 1998-1999, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT AN INTERSECTION WITH THE EAST RIGHT OF WAY LINE OF COUNTY ROAD 468 AS SHOWN ON MAP BOOK 6, PAGE 150, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA AND THE NORTH LINE OF THE SOUTH 3/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4, SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, RUN S 00° 51' 09" W, ALONG SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 521.39 FEET FOR THE POINT OF BEGINNING; THENCE LEAVING SAID EAST RIGHT OF WAY LINE RUN S 89° 25' 43" E, A DISTANCE OF 998.71 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY HAVING A RADIUS OF 200.00 FEET; THENCE RUN SOUTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 38°11' 51" AN ARC DISTANCE OF 133.33 FEET TO THE POINT A TANGENCY; THENCE S 51° 13' 51" E, A DISTANCE OF 211.21 FEET TO THE EAST LINE OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 16; THENCE S 00° 58' 09" W, ALONG SAID EAST LINE, A DISTANCE OF 249.11 FEET, TO THE SOUTHEAST CORNER OF SAID LAND AS DESCRIBED IN OFFICIAL RECORDS BOOK 4999, PAGES 1998-1999; THENCE LEAVING SAID EAST LINE RUN N 89° 22' 43" W, ALONG THE SOUTH LINE OF SAID LAND AS DESCRIBED IN OFFICIAL RECORDS BOOK 4999, PAGES 1998-1999, A DISTANCE OF 1288.71 FEET TO AN INTERSECTION WITH THE SAID EAST RIGHT OF WAY LINE OF COUNTY ROAD 468; THENCE N 00° 51' 09" E, ALONG SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 421.42 FEET TO THE POINT OF BEGINNING.

ALSO LESS AND EXCEPT:

THAT PART OF BLOCK 46, PLAN OF FRUITLAND PARK, AS RECORDED IN PLAT BOOK 3, PAGE 8, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, LYING IN THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 9, AND THAT PART OF THE NORTH 1/2 OF SECTION 16, ALL BEING IN TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

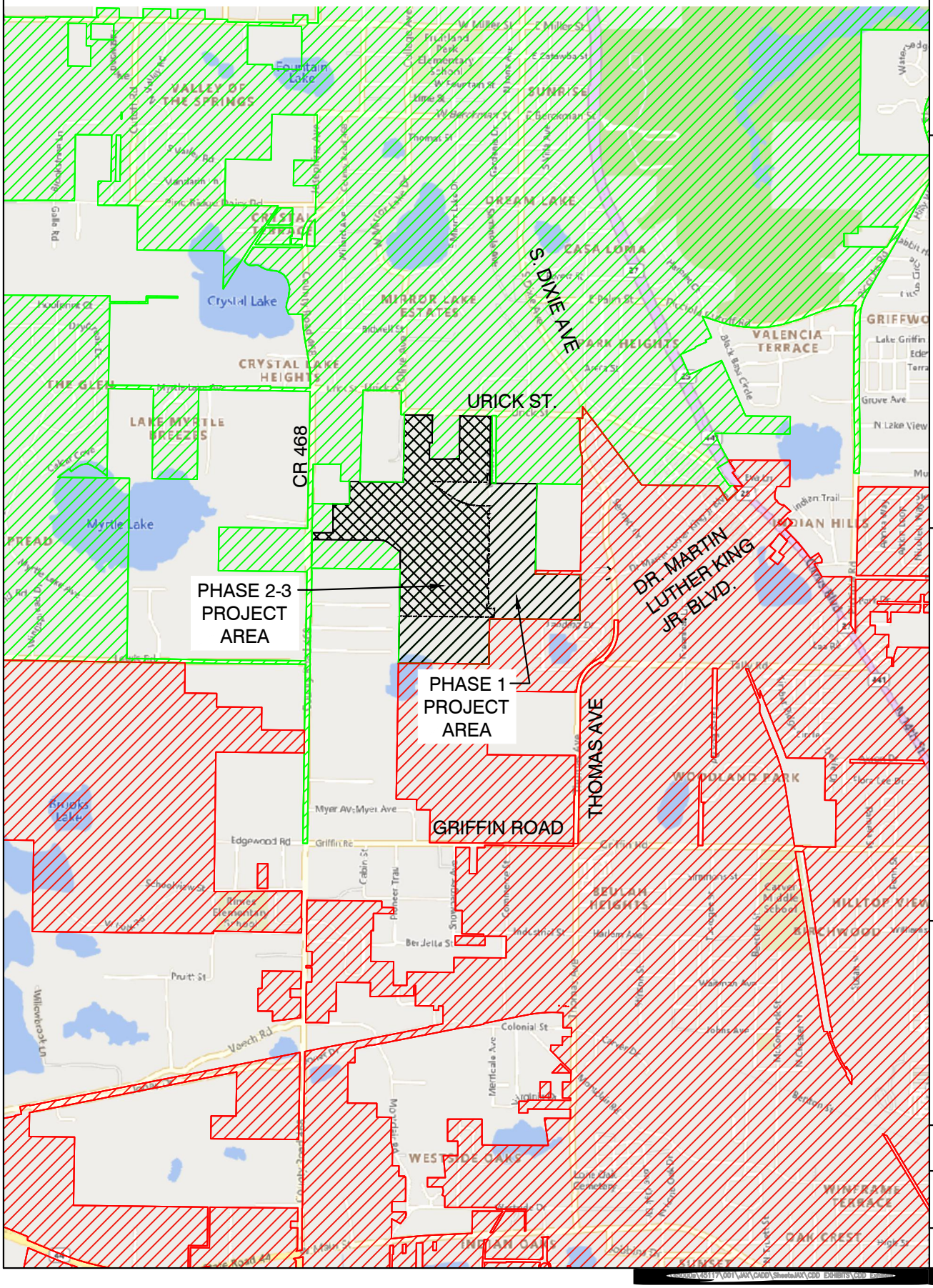
COMMENCE AT THE NORTHEAST CORNER OF SAID SECTION 16; THENCE ON A BEARING RELATED TO FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, N89°19'17"W ALONG THE NORTH LINE OF SAID SECTION 16 FOR 657.37 FEET TO THE EAST LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 16 AND THE POINT OF BEGINNING; THENCE S00°55'00"W ALONG SAID EAST LINE FOR 1316.62 FEET TO THE SOUTH LINE OF THE SOUTH 50.00 FEET OF THE EAST 1/2 OF THE SAID NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 16; THENCE S89°25'38"E ALONG SAID SOUTH LINE FOR 657.78 FEET TO THE EAST LINE OF THE NORTHEAST 1/4 OF SAID SECTION 16; THENCE S00°53'57"W ALONG SAID EAST LINE FOR 657.70 FEET TO THE SOUTH LINE OF THE NORTH 1/2 OF THE SOUTHEAST 1/4 OF THE SAID NORTHEAST 1/4 OF SECTION 16; THENCE N89°28'49"W ALONG SAID SOUTH LINE FOR 1315.97 FEET TO THE EAST LINE OF THE WEST 1/2 OF THE SAID NORTHEAST 1/4 OF SECTION 16; THENCE S00°56'03"W ALONG SAID EAST LINE FOR 658.92 FEET TO THE EAST-WEST CENTER SECTION LINE FOR SAID SECTION 16; THENCE N89°32'00"W ALONG SAID EAST-WEST CENTER SECTION LINE FOR 1316.38 FEET TO THE NORTH-SOUTH CENTER SECTION LINE FOR SAID SECTION 16; THENCE N00°58'09"E ALONG SAID NORTH-SOUTH CENTER SECTION LINE FOR 687.67 FEET; THENCE DEPARTING SAID NORTH-SOUTH CENTER SECTION LINE, S89°25'43"E FOR 1386.10 FEET; THENCE N00°34'17"E FOR 125.00 FEET; THENCE N89°25'43"W FOR 112.58 FEET; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON

TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34’17”W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34’17”E FOR 107.56 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34’17”E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34’17”W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34’17”E FOR 112.01 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34’17”E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34’17”W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34’17”E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34’17”E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34’17”W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34’17”E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34’17”E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34’17”W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00’00” FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34’17”E FOR 100.00 FEET; THENCE N89°25’43”W FOR 121.16 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE NORTHERLY AND HAVING A RADIUS OF 825.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 34°42’00” FOR A DISTANCE OF 499.64 FEET TO THE POINT OF TANGENCY; THENCE N54°43’43”W FOR 324.28 FEET; THENCE N52°29’30”E FOR 24.32 FEET; THENCE S89°25’43”E FOR 800.00 FEET; THENCE N00°34’17”E FOR 125.00 FEET; THENCE S89°25’43”E FOR 13.70 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°18’57” FOR A DISTANCE OF 39.41 FEET TO THE POINT OF TANGENCY (SAID POINT BEING ON THE EAST LINE OF THAT CERTAIN PARCEL OF LAND AS DESCRIBED IN OFFICIAL RECORDS BOOK 5598, PAGE 2322, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, ALSO BEING THE EASTERLY LINE OF AFORESAID BLOCK 46 OF PLAN OF FRUITLAND PARK AND THE WESTERLY RIGHT OF WAY LINE FOR WILDER STREET); THENCE S00°53'14"W ALONG SAID EASTERLY LINE OF THAT CERTAIN PARCEL, THE EASTERLY LINE OF BLOCK 46 AND WESTERLY RIGHT OF WAY LINE FOR 115.33 FEET TO THE SOUTHERLY LINE OF SAID PLAN OF FRUITLAND PARK AND THE SAID NORTH LINE OF SAID SECTION 16; THENCE S89°19'17"E ALONG SAID SOUTHERLY LINE OF PLAN OF FRUITLAND PARK AND NORTH LINE OF SAID SECTION 16 FOR 687.37 FEET TO THE POINT OF BEGINNING

KEY	
HATCH	BOUNDARY
	CITY OF FRUITLAND PARK
	CITY OF LEESBURG
	UNINCORPORATED LAKE COUNTY

Scale: 1" = 2,000'

2,000' 0 2,000' 4,000'



halff

902 North Sinclair Ave. Tavares, Florida 32778
Office: 352.343.8481 Fax: 352.343.8495
Certificate of Authorization Number: 33380

ARBOR PARK CDD
FRUITLAND PARK, FL

CDD EXHIBIT 1

LOCATION MAP

REVISIONS

NO.	DESCRIPTION	DATE

DATE ISSUED:	7/29/2024
REVIEWED BY:	CCH
DRAWN BY:	CBS
DESIGNED BY:	CBS

PROJECT NUMBER
45117.001

SHEET NUMBER
CDD EX-1

BOUNDARY AMENDMENT EXHIBIT 6

Consent and Joinder of Landowner
For the Amendment of the Boundary of
Arbor Park Phase 1 Community Development District

The undersigned is the owner of certain lands of which are more fully described on **Exhibit A** attached hereto and made a part hereof (the "Property"). The undersigned understands and acknowledges that Board of Supervisors of the Arbor Park Phase 1 Community Development District ("Petitioner"), intends to submit a petition amending the boundary of the Arbor Park Phase 1 Community Development District (the "District") in accordance with the provisions of Chapter 190 of the Florida Statutes.

As the owner of lands that are intended to constitute lands to be added to the District, the undersigned understands and acknowledges that pursuant to the provisions of Section 190.005 and Section 190.046, Florida Statutes, Petitioner is required to include the written consent to the amendment of the boundaries of the District of one hundred percent (100%) of the owners of the lands to be added to the District.

The undersigned hereby requests and consents to addition of the Property to the District and agrees to further execute any documentation necessary or convenient to evidence this consent and joinder during the petition process for the amendment of the boundaries of the District. The undersigned further acknowledges that the consent will remain in full force and effect for three years from the date hereof. The undersigned further agrees that it will provide to the next purchaser or successor in interest of all or any portion of the Property a copy of this consent form and obtain, if requested by Petitioner, consent to amendment of the boundaries of the District in substantially this form.

The undersigned hereby represents and warrants that it has taken all actions and obtained all consents necessary to duly authorize the execution of this consent and joinder by the officer executing this instrument.

[*signatures on following page*]

Executed this 15th day of October, 2025.

Witnessed:

Print Name: Amanda Snow

Print Name: Jessica Scott

Garden Street Communities Southeast, LLC, a Florida limited liability company

By: William Bryan Adams
Its: Manager

STATE OF FLORIDA
COUNTY OF Escambia

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 15th day of October, 2025, by William Bryan Adams, as Manager of Garden Street Communities Southeast, LLC, for and on behalf of the company, who is [X] is personally known to me or [ ] produced _____ as identification.

Print Name: Shelley A. Sepulveda
Notary Public, State of Florida

SHELLEY A SEPULVEDA
Notary Public - State of Florida
Commission # HH 354309
My Comm. Expires Jan 25, 2027
Bonded through National Notary Assn.

Exhibit A: Property Description

Exhibit A

ARBOR PARK PHASES 2 & 3

THE NORTH 726 FEET OF THE WEST HALF (W 1/2) OF THE NORTHEAST QUARTER (NE 1/4) OF THE NORTHEAST QUARTER (NE 1/4) OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

AND

THE SOUTH 594 FEET OF THE W 1/2 OF NE 1/4 OF NE 1/4 SECTION 16, TOWNSHIP 19, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

AND

THE EAST 756 FEET OF THE NORTH 1/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

AND

THAT PORTION OF BLOCK 46 IN THE TOWN OF FRUITLAND PARK, FLORIDA, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 8, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, DESCRIBED AS: BEGIN AT THE SOUTHWEST CORNER OF BLOCK 46 (S 1/4 OF SECTION 9, TOWNSHIP 19 S., RANGE 24 EAST, LAKE COUNTY, FLORIDA); RUN THENCE SOUTH 89° 46' 00" EAST ALONG THE SOUTH LINE OF BLOCK 46 FOR 400 FEET; RUN THENCE NORTH 00° 26' 10" EAST FOR 582.55 FEET; RUN THENCE NORTH 89° 33' 50" EAST FOR 36 FEET; RUN THENCE NORTH 00° 26' 10" EAST FOR 396.36 FEET TO THE NORTH LINE OF SAID BLOCK 46; RUN THENCE NORTH 89° 29' 50" WEST ALONG NORTH LINE OF SAID BLOCK 46 FOR 433.48 FEET TO THE NORTHWEST CORNER OF SAID BLOCK 46; RUN THENCE SOUTH 00° 35' 00" EAST ALONG WEST LINE OF SAID BLOCK 46 FOR 980.70 FEET TO THE POINT OF BEGINNING.

AND

A PORTION OF LOTS 1, 2 AND 3, BLOCK 46, TOWN OF FRUITLAND PARK, FLORIDA, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 3, PAGE 8, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, ALL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: FROM THE SOUTHWEST CORNER OF BLOCK 46, RUN EAST 400 FEET TO POINT OF BEGINNING; NORTH 582.55 FEET, EAST 36 FEET, NORTH 396.36 FEET TO NORTH LINE OF BLOCK 46, EAST TO NORTHEAST CORNER OF BLOCK 46, SOUTH TO SOUTHEAST CORNER BLOCK 46, WEST TO POINT OF BEGINNING, SECTION 9, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

LESS AND EXCEPT: COMMENCE AT THE SOUTHWEST CORNER OF AFORESAID BLOCK 46 (ALSO BEING THE SOUTH 1/4 CORNER OF SECTION 9, TOWNSHIP 19 SOUTH, RANGE 24 EAST); THENCE SOUTH 89° 43' 16" EAST, ALONG THE SOUTH LINE OF BLOCK 46, A DISTANCE OF 400.00 FEET; THENCE NORTH 00° 26' 56" EAST, 342.53 FEET, FOR THE POINT OF BEGINNING; FROM SAID POINT OF BEGINNING CONTINUE NORTH 00° 26' 56" EAST, 239.91 FEET; THENCE SOUTH 89° 33' 50" EAST, 36.00 FEET; THENCE NORTH 00° 25' 26" EAST 396.16 FEET, TO THE SOUTH LINE OF URICK STREET (A 50 FOOT RIGHT-OF-WAY); THENCE ALONG SAID SOUTH RIGHT-OF-WAY LINE, SOUTH 89° 30' 00" EAST, 400.00 FEET; THENCE SOUTH 00° 26' 10" WEST, 629.00 FEET THENCE SOUTH 89° 33' 50" WEST, 436.00 FEET, TO THE POINT OF BEGINNING.

AND

W 1/2 OF NE 1/4; N 1/2 OF SE 1/4 OF NE 1/4, SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

AND

THE SOUTH 3/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4, OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, LESS AND EXCEPT THE SOUTH 50 FEET THEREOF AND LESS COUNTY ROAD RIGHT OF WAY.

LESS AND EXCEPT:

THAT PORTION OF THE SOUTH 3/4 OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, AS DESCRIBED IN OFFICIAL RECORDS BOOK 4999, PAGES 1998-1999, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT AN INTERSECTION WITH THE EAST RIGHT OF WAY LINE OF COUNTY ROAD 468 AS SHOWN ON MAP BOOK 6, PAGE 150, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA AND THE NORTH LINE OF THE SOUTH 3/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4, SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, RUN S 89° 15' 46" E, ALONG SAID NORTH LINE, A DISTANCE OF 300.00 FEET; THENCE LEAVING SAID NORTH LINE RUN S 00° 51' 09" W, A DISTANCE OF 420.52 FEET; THENCE N 89° 25' 43" W, A DISTANCE OF 300.00 FEET, TO THE SAID EAST RIGHT OF WAY LINE OF COUNTY ROAD 468; THENCE N 00° 51' 09" E, ALONG SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 421.39 FEET TO THE POINT OF BEGINNING.

ALSO LESS AND EXCEPT:

THAT PORTION OF THE SOUTH 3/4 OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, AS DESCRIBED IN OFFICIAL RECORDS BOOK 4999, PAGES 1998-1999, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT AN INTERSECTION WITH THE EAST RIGHT OF WAY LINE OF COUNTY ROAD 468 AS SHOWN ON MAP BOOK 6, PAGE 150, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA AND THE NORTH LINE OF THE SOUTH 3/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4, SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, RUN S 00° 51' 09" W, ALONG SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 521.39 FEET FOR THE POINT OF BEGINNING; THENCE LEAVING SAID EAST RIGHT OF WAY LINE RUN S 89° 25' 43" E, A DISTANCE OF 998.71 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY HAVING A RADIUS OF 200.00 FEET; THENCE RUN SOUTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 38°11' 51" AN ARC DISTANCE OF 133.33 FEET TO THE POINT A TANGENCY; THENCE S 51° 13' 51" E, A DISTANCE OF 211.21 FEET TO THE EAST LINE OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 16; THENCE S 00° 58' 09" W, ALONG SAID EAST LINE, A DISTANCE OF 249.11 FEET, TO THE SOUTHEAST CORNER OF SAID LAND AS DESCRIBED IN OFFICIAL RECORDS BOOK 4999, PAGES 1998-1999; THENCE LEAVING SAID EAST LINE RUN N 89° 22' 43" W, ALONG THE SOUTH LINE OF SAID LAND AS DESCRIBED IN OFFICIAL RECORDS BOOK 4999, PAGES 1998-1999, A DISTANCE OF 1288.71 FEET TO AN INTERSECTION WITH THE SAID EAST RIGHT OF WAY LINE OF COUNTY ROAD 468; THENCE N 00° 51' 09" E, ALONG SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 421.42 FEET TO THE POINT OF BEGINNING.

ALSO LESS AND EXCEPT:

THAT PART OF BLOCK 46, PLAN OF FRUITLAND PARK, AS RECORDED IN PLAT BOOK 3, PAGE 8, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, LYING IN THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 9, AND THAT PART OF THE NORTH 1/2 OF SECTION 16, ALL BEING IN TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF SAID SECTION 16; THENCE ON A BEARING RELATED TO FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, N89°19'17"W ALONG THE NORTH LINE OF SAID SECTION 16 FOR 657.37 FEET TO THE EAST LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 16 AND THE POINT OF BEGINNING; THENCE S00°55'00"W ALONG SAID EAST LINE FOR 1316.62 FEET TO THE SOUTH LINE OF THE SOUTH 50.00 FEET OF THE EAST 1/2 OF THE SAID NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 16; THENCE S89°25'38"E ALONG SAID SOUTH LINE FOR 657.78 FEET TO THE EAST LINE OF THE NORTHEAST 1/4 OF SAID SECTION 16; THENCE S00°53'57"W ALONG SAID EAST LINE FOR 657.70 FEET TO THE SOUTH LINE OF THE NORTH 1/2 OF THE SOUTHEAST 1/4 OF THE SAID NORTHEAST 1/4 OF SECTION 16; THENCE N89°28'49"W ALONG SAID SOUTH LINE FOR 1315.97 FEET TO THE EAST LINE OF THE WEST 1/2 OF THE SAID NORTHEAST 1/4 OF SECTION 16; THENCE S00°56'03"W ALONG SAID EAST LINE FOR 658.92 FEET TO THE EAST-WEST CENTER SECTION LINE FOR SAID SECTION 16; THENCE N89°32'00"W ALONG SAID EAST-WEST CENTER SECTION LINE FOR 1316.38 FEET TO THE NORTH-SOUTH CENTER SECTION LINE FOR SAID SECTION 16; THENCE N00°58'09"E ALONG SAID NORTH-SOUTH CENTER SECTION LINE FOR 687.67 FEET; THENCE DEPARTING SAID NORTH-SOUTH CENTER SECTION LINE, S89°25'43"E FOR 1386.10 FEET; THENCE N00°34'17"E FOR 125.00 FEET; THENCE N89°25'43"W FOR 112.58 FEET; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 107.56 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 112.01 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET;

THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 100.00 FEET; THENCE N89°25'43"W FOR 121.16 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE NORTHERLY AND HAVING A RADIUS OF 825.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 34°42'00" FOR A DISTANCE OF 499.64 FEET TO THE POINT OF TANGENCY; THENCE N54°43'43"W FOR 324.28 FEET; THENCE N52°29'30"E FOR 24.32 FEET; THENCE S89°25'43"E FOR 800.00 FEET; THENCE N00°34'17"E FOR 125.00 FEET; THENCE S89°25'43"E FOR 13.70 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°18'57" FOR A DISTANCE OF 39.41 FEET TO THE POINT OF TANGENCY (SAID POINT BEING ON THE EAST LINE OF THAT CERTAIN PARCEL OF LAND AS DESCRIBED IN OFFICIAL RECORDS BOOK 5598, PAGE 2322, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, ALSO BEING THE EASTERLY LINE OF AFORESAID BLOCK 46 OF PLAN OF FRUITLAND PARK AND THE WESTERLY RIGHT OF WAY LINE FOR WILDER STREET); THENCE S00°53'14"W ALONG SAID EASTERLY LINE OF THAT CERTAIN PARCEL, THE EASTERLY LINE OF BLOCK 46 AND WESTERLY RIGHT OF WAY LINE FOR 115.33 FEET TO THE SOUTHERLY LINE OF SAID PLAN OF FRUITLAND PARK AND THE SAID NORTH LINE OF SAID SECTION 16; THENCE S89°19'17"E ALONG SAID SOUTHERLY LINE OF PLAN OF FRUITLAND PARK AND NORTH LINE OF SAID SECTION 16 FOR 687.37 FEET TO THE POINT OF BEGINNING.

BOUNDARY AMENDMENT EXHIBIT 7

RESOLUTION 2025-44

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARBOR PARK PHASE 1 COMMUNITY DEVELOPMENT DISTRICT DIRECTING THE CHAIRMAN AND DISTRICT STAFF TO REQUEST THE PASSAGE OF AN ORDINANCE BY THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, AMENDING THE DISTRICT'S BOUNDARIES, AND AUTHORIZING SUCH OTHER ACTIONS AS ARE NECESSARY IN FURTHERANCE OF THAT PROCESS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Arbor Park Phase 1 Community Development District ("**District**") is a unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, *Florida Statutes* ("**Uniform Act**"), and the City of Fruitland Park Ordinance No. 2024-013 ("**Ordinance**"); and

WHEREAS, pursuant to the Uniform Act, the District is authorized to construct, acquire, and maintain infrastructure improvements and services; and

WHEREAS, the District presently consists of approximately 66.47 acres, more or less, as more fully described in the Ordinance; and

WHEREAS, the District desires to amend its boundaries to add certain lands ("**Expansion Parcel**"), as described in the attached **Exhibit A**, resulting in an amended boundary ("**Boundary Amendment**"); and

WHEREAS, the Boundary Amendment is in the best interest of the District, and the area of land within the amended boundaries of the District will continue to be of sufficient size, sufficiently compact, and sufficiently contiguous to be developable as one functionally related community; and

WHEREAS, the Boundary Amendment of the District's boundaries will allow the District to continue to be the best alternative available for delivering community development services and facilities to the lands within the District, as amended; and

WHEREAS, Boundary Amendment is not inconsistent with either the State or local comprehensive plan and will not be incompatible with the capacity and uses of existing local and regional community development services and facilities; and

WHEREAS, the area of land that will lie in the amended boundaries of the District will continue to be amenable to separate special district government; and

WHEREAS, in order to seek a Boundary Amendment ordinance pursuant to Chapter 190, *Florida Statutes*, the District desires to authorize District staff, including but not limited to legal,

engineering, and managerial staff, to provide such services as are necessary throughout the pendency of the process; and

WHEREAS, the retention of any necessary consultants and the work to be performed by District staff may require the expenditure of certain fees, costs, and other expenses by the District as authorized by the District's Board of Supervisors ("**Board**"); and

WHEREAS, the Developer has agreed to provide sufficient funds to the District to reimburse the District for any expenditures including, but not limited to, legal, engineering and other consultant fees, filing fees, administrative, and other expenses, if any; and

WHEREAS, the District hereby desires to request a Boundary Amendment in accordance with Chapter 190, *Florida Statutes*, by taking such actions as are necessary in furtherance of the same.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ARBOR PARK PHASE 1 COMMUNITY DEVELOPMENT DISTRICT:

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

2. AUTHORIZATION FOR BOUNDARY AMENDMENT. Pursuant to Chapter 190, *Florida Statutes,* the Board hereby authorizes the Chairman and District Staff to proceed in an expeditious manner with the preparation and filing of any documentation with the City of Fruitland Park, Florida, as necessary to seek the amendment of the District's boundaries and to add those lands depicted in **Exhibit A.** The Board further authorizes the prosecution of the procedural requirements detailed in Chapter 190, *Florida Statutes*, for the Boundary Amendment.

3. AUTHORIZATION FOR AGENT. The Board hereby authorizes the District Chairman, District Manager and District Counsel to act as agents of the District with regard to any and all matters pertaining to the petition to the City of Fruitland Park, Florida, to amend the boundaries of the District. District Staff, in consultation with the District Chairman, is further authorized to revise **Exhibit A** in order to address any further boundary adjustments as may be identified by the District Engineer. The District Manager shall ensure that the final versions of **Exhibit A** as confirmed by the Chairman are attached hereto.

[CONTINUED ON NEXT PAGE]

4. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 20th day of August, 2025.

ATTEST:

ARBOR PARK PHASE 1 COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Legal Description of Boundary Amendment Parcel

Exhibit A:

Legal Description of Boundary Amendment Parcel

ARBOR PARK PHASES 2 & 3

THE NORTH 726 FEET OF THE WEST HALF (W 1/2) OF THE NORTHEAST QUARTER (NE 1/4) OF THE NORTHEAST QUARTER (NE 1/4) OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

AND

THE SOUTH 594 FEET OF THE W 1/2 OF NE 1/4 OF NE 1/4 SECTION 16, TOWNSHIP 19, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

AND

THE EAST 756 FEET OF THE NORTH 1/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

AND

THAT PORTION OF BLOCK 46 IN THE TOWN OF FRUITLAND PARK, FLORIDA, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 8, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, DESCRIBED AS: BEGIN AT THE SOUTHWEST CORNER OF BLOCK 46 (S 1/4 OF SECTION 9, TOWNSHIP 19 S., RANGE 24 EAST, LAKE COUNTY, FLORIDA); RUN THENCE SOUTH 89° 46' 00" EAST ALONG THE SOUTH LINE OF BLOCK 46 FOR 400 FEET; RUN THENCE NORTH 00° 26' 10" EAST FOR 582.55 FEET; RUN THENCE NORTH 89° 33' 50" EAST FOR 36 FEET; RUN THENCE NORTH 00° 26' 10" EAST FOR 396.36 FEET TO THE NORTH LINE OF SAID BLOCK 46; RUN THENCE NORTH 89° 29' 50" WEST ALONG NORTH LINE OF SAID BLOCK 46 FOR 433.48 FEET TO THE NORTHWEST CORNER OF SAID BLOCK 46; RUN THENCE SOUTH 00° 35' 00" EAST ALONG WEST LINE OF SAID BLOCK 46 FOR 980.70 FEET TO THE POINT OF BEGINNING.

AND

A PORTION OF LOTS 1, 2 AND 3, BLOCK 46, TOWN OF FRUITLAND PARK, FLORIDA, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 3, PAGE 8, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, ALL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: FROM THE SOUTHWEST CORNER OF BLOCK 46, RUN EAST 400 FEET TO POINT OF BEGINNING; NORTH 582.55 FEET, EAST 36 FEET, NORTH 396.36 FEET TO NORTH LINE OF BLOCK 46, EAST TO NORTHEAST CORNER OF BLOCK 46, SOUTH TO SOUTHEAST CORNER BLOCK 46, WEST TO POINT OF BEGINNING, SECTION 9, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

LESS AND EXCEPT: COMMENCE AT THE SOUTHWEST CORNER OF AFORESAID BLOCK 46 (ALSO BEING THE SOUTH 1/4 CORNER OF SECTION 9, TOWNSHIP 19 SOUTH, RANGE 24 EAST); THENCE SOUTH 89° 43' 16" EAST, ALONG THE SOUTH LINE OF BLOCK 46, A DISTANCE OF 400.00 FEET; THENCE NORTH 00° 26' 56" EAST, 342.53 FEET, FOR THE POINT OF BEGINNING; FROM SAID POINT OF BEGINNING CONTINUE NORTH 00° 26' 56" EAST, 239.91 FEET; THENCE SOUTH 89° 33' 50" EAST, 36.00 FEET; THENCE NORTH 00° 25' 26" EAST 396.16 FEET, TO THE SOUTH LINE OF URICK STREET (A 50 FOOT RIGHT-OF-WAY); THENCE ALONG SAID SOUTH RIGHT-OF-WAY LINE, SOUTH 89° 30' 00" EAST, 400.00 FEET; THENCE SOUTH 00° 26' 10" WEST, 629.00 FEET THENCE SOUTH 89° 33' 50" WEST, 436.00 FEET, TO THE POINT OF BEGINNING.

AND

W 1/2 OF NE 1/4; N 1/2 OF SE 1/4 OF NE 1/4, SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

AND

THE SOUTH 3/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4, OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, LESS AND EXCEPT THE SOUTH 50 FEET THEREOF AND LESS COUNTY ROAD RIGHT OF WAY.

LESS AND EXCEPT:

THAT PORTION OF THE SOUTH 3/4 OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, AS DESCRIBED IN OFFICIAL RECORDS BOOK 4999, PAGES 1998-1999, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT AN INTERSECTION WITH THE EAST RIGHT OF WAY LINE OF COUNTY ROAD 468 AS SHOWN ON MAP BOOK 6, PAGE 150, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA AND THE NORTH LINE OF THE SOUTH 3/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4, SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, RUN S 89° 15' 46" E, ALONG SAID NORTH LINE, A DISTANCE OF 300.00 FEET; THENCE LEAVING SAID NORTH LINE RUN S 00° 51' 09" W, A DISTANCE OF 420.52 FEET; THENCE N 89° 25' 43" W, A DISTANCE OF 300.00 FEET, TO THE SAID EAST RIGHT OF WAY LINE OF COUNTY ROAD 468; THENCE N 00° 51' 09" E, ALONG SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 421.39 FEET TO THE POINT OF BEGINNING.

ALSO LESS AND EXCEPT:

THAT PORTION OF THE SOUTH 3/4 OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, AS DESCRIBED IN OFFICIAL RECORDS BOOK 4999, PAGES 1998-1999, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT AN INTERSECTION WITH THE EAST RIGHT OF WAY LINE OF COUNTY ROAD 468 AS SHOWN ON MAP BOOK 6, PAGE 150, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA AND THE NORTH LINE OF THE SOUTH 3/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4, SECTION 16, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, RUN S 00° 51' 09" W, ALONG SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 521.39 FEET FOR THE POINT OF BEGINNING; THENCE LEAVING SAID EAST RIGHT OF WAY LINE RUN S 89° 25' 43" E, A DISTANCE OF 998.71 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY HAVING A RADIUS OF 200.00 FEET; THENCE RUN SOUTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 38°11' 51" AN ARC DISTANCE OF 133.33 FEET TO THE POINT A TANGENCY; THENCE S 51° 13' 51" E, A DISTANCE OF 211.21 FEET TO THE EAST LINE OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 16; THENCE S 00° 58' 09" W, ALONG SAID EAST LINE, A DISTANCE OF 249.11 FEET, TO THE SOUTHEAST CORNER OF SAID LAND AS DESCRIBED IN OFFICIAL RECORDS BOOK 4999, PAGES 1998-1999; THENCE LEAVING SAID EAST LINE RUN N 89° 22' 43" W, ALONG THE SOUTH LINE OF SAID LAND AS DESCRIBED IN OFFICIAL RECORDS BOOK 4999, PAGES 1998-1999, A DISTANCE OF 1288.71 FEET TO AN INTERSECTION WITH THE SAID EAST RIGHT OF WAY LINE OF COUNTY ROAD 468; THENCE N 00° 51' 09" E, ALONG SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 421.42 FEET TO THE POINT OF BEGINNING.

ALSO LESS AND EXCEPT:

THAT PART OF BLOCK 46, PLAN OF FRUITLAND PARK, AS RECORDED IN PLAT BOOK 3, PAGE 8, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, LYING IN THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 9, AND THAT PART OF THE NORTH 1/2 OF SECTION 16, ALL BEING IN TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF SAID SECTION 16; THENCE ON A BEARING RELATED TO FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, N89°19'17"W ALONG THE NORTH LINE OF SAID SECTION 16 FOR 657.37 FEET TO THE EAST LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 16 AND THE POINT OF BEGINNING; THENCE S00°55'00"W ALONG SAID EAST LINE FOR 1316.62 FEET TO THE SOUTH LINE OF THE SOUTH 50.00 FEET OF THE EAST 1/2 OF THE SAID NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 16; THENCE S89°25'38"E ALONG SAID SOUTH LINE FOR 657.78 FEET TO THE EAST LINE OF THE NORTHEAST 1/4 OF SAID SECTION 16; THENCE S00°53'57"W ALONG SAID EAST LINE FOR 657.70 FEET TO THE SOUTH LINE OF THE NORTH 1/2 OF THE SOUTHEAST 1/4 OF THE SAID NORTHEAST 1/4 OF SECTION 16; THENCE N89°28'49"W ALONG SAID SOUTH LINE FOR 1315.97 FEET TO THE EAST LINE OF THE WEST 1/2 OF THE SAID NORTHEAST 1/4 OF SECTION 16; THENCE S00°56'03"W ALONG SAID EAST LINE FOR 658.92 FEET TO THE EAST-WEST CENTER SECTION LINE FOR SAID SECTION 16; THENCE N89°32'00"W ALONG SAID EAST-WEST CENTER SECTION LINE FOR 1316.38 FEET TO THE NORTH-SOUTH CENTER SECTION LINE FOR SAID SECTION 16; THENCE N00°58'09"E ALONG SAID NORTH-SOUTH CENTER SECTION LINE FOR 687.67 FEET; THENCE DEPARTING SAID NORTH-SOUTH CENTER SECTION LINE, S89°25'43"E FOR 1386.10 FEET; THENCE N00°34'17"E FOR 125.00 FEET; THENCE N89°25'43"W FOR 112.58 FEET; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 107.56 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 112.01 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 200.00 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO A POINT OF NON TANGENT; THENCE N00°34'17"E FOR 50.00 FEET TO A POINT ON A NON TANGENT CIRCULAR CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET;

THENCE, FROM A RADIAL LINE WHICH BEARS S00°34'17"W, NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'00" FOR A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE N00°34'17"E FOR 100.00 FEET; THENCE N89°25'43"W FOR 121.16 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE NORTHERLY AND HAVING A RADIUS OF 825.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 34°42'00" FOR A DISTANCE OF 499.64 FEET TO THE POINT OF TANGENCY; THENCE N54°43'43"W FOR 324.28 FEET; THENCE N52°29'30"E FOR 24.32 FEET; THENCE S89°25'43"E FOR 800.00 FEET; THENCE N00°34'17"E FOR 125.00 FEET; THENCE S89°25'43"E FOR 13.70 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 25.00 FEET; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°18'57" FOR A DISTANCE OF 39.41 FEET TO THE POINT OF TANGENCY (SAID POINT BEING ON THE EAST LINE OF THAT CERTAIN PARCEL OF LAND AS DESCRIBED IN OFFICIAL RECORDS BOOK 5598, PAGE 2322, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, ALSO BEING THE EASTERLY LINE OF AFORESAID BLOCK 46 OF PLAN OF FRUITLAND PARK AND THE WESTERLY RIGHT OF WAY LINE FOR WILDER STREET); THENCE S00°53'14"W ALONG SAID EASTERLY LINE OF THAT CERTAIN PARCEL, THE EASTERLY LINE OF BLOCK 46 AND WESTERLY RIGHT OF WAY LINE FOR 115.33 FEET TO THE SOUTHERLY LINE OF SAID PLAN OF FRUITLAND PARK AND THE SAID NORTH LINE OF SAID SECTION 16; THENCE S89°19'17"E ALONG SAID SOUTHERLY LINE OF PLAN OF FRUITLAND PARK AND NORTH LINE OF SAID SECTION 16 FOR 687.37 FEET TO THE POINT OF BEGINNING.

BOUNDARY AMENDMENT EXHIBIT 8

RESOLUTION 2025-43

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARBOR PARK PHASE 1 COMMUNITY DEVELOPMENT DISTRICT DIRECTING DISTRICT STAFF TO FILE A REQUEST WITH THE CITY OF FRUITLAND PARK TO CHANGE THE NAME OF THE DISTRICT, AND AUTHORIZING SUCH OTHER ACTIONS AS ARE NECESSARY IN FURTHERANCE THEREOF; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Arbor Park Phase 1 Community Development District ("District") is a unit of special-purpose government established December 12, 2024 pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, Florida Statutes, by the City Commission of the City of Fruitland Park, Florida by passage of Ordinance 2024-013 ("Ordinance"); and

WHEREAS, Section 3 of the Ordinance provides that the name of the District shall be "Arbor Park Phase 1 Community Development District"; and

WHEREAS, Garden Street Communities Southeast, LLC a Florida limited liability company ("Developer"), is the owner of and is presently developing real property within the District; and

WHEREAS, the Developer has approached the District and requested the District seek to change its name to "Arbor Park Community Development District," in an effort to facilitate the development of the overall lands and marketability of the same;

WHEREAS, the proposed name change request is in the best interests of the District as it will eliminate confusion as all phases of the development will be included in the District; and

WHEREAS, in order to seek a change in the District's name, the District desires to authorize District Staff, including legal and managerial staff, to provide such services as are necessary throughout the pendency of the name change process; and

WHEREAS, the District desires to formally request that the City Commission of the City of Fruitland Park consider as an agenda item during a regularly scheduled meeting changing the name of the District from the "Arbor Park Phase 1 Community Development District" to the "Arbor Park Community Development District" and to effectuate the name change by amending the District's establishment ordinance, City Ord. No. 2024-013, and such other actions as are necessary in furtherance of the name change process.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ARBOR PARK PHASE 1 COMMUNITY DEVELOPMENT DISTRICT:

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

SECTION 2. The Board hereby directs District Staff to proceed in an expeditious manner with the transmittal of this Resolution to the City. This Resolution shall serve as the District's formal request to the City that the District's name be changed from the "Arbor Park Phase 1 Community Development District" to the "Arbor Park Community Development District."

SECTION 3. The District further authorizes District Staff and Chairperson to take any additional action as may be required to effectuate the change in name of the District.

SECTION 4. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 20th day of August, 2025.

ATTEST:

Secretary/Assistant Secretary

ARBOR PARK PHASE 1 COMMUNITY DEVELOPMENT DISTRICT

Chair/Vice Chair, Board of Supervisors

BOUNDARY AMENDMENT EXHIBIT 9

AUTHORIZATION OF AGENT

This letter shall serve as a designation of Kyle M. Magee and Jonathan T. Johnson of Kutak Rock LLP, whose address is 107 West College Avenue, Tallahassee, Florida 32301, to act as agent for Arbor Park Phase 1 Community Development District with regard to any and all matters pertaining to the Petition to Amend the Boundaries and Change the Name of the Arbor Park Phase 1 Community Development District submitted or to be submitted to the City Commission of the City of Fruitland Park, Florida, pursuant to Chapter 190, Florida Statutes. The petition is true and correct. This authorization shall remain in effect until revoked in writing.

Witnessed:

Jourdyn Price

Print Name: Jourdyn Price

Ashle Harris

Print Name: Ashle Harris

ARBOR PARK PHASE 1 COMMUNITY DEVELOPMENT DISTRICT

By: Gary Farcus

Its: Chairman

STATE OF FLORIDA
COUNTY OF LAKE

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization this 29 day of October, 2025, by Gary Farcus, as Chairman of the Board of Supervisors of the Arbor Park Phase 1 Community Development District.

(Official Notary Signature & Seal)

Name: Christopher David Conti

Personally Known _____

OR Produced Identification _____

Type of Identification _____

CHRISTOPHER DAVID CONTI
Notary Public
State of Florida
Comm# HH612525
Expires 11/14/2028

CITY OF FRUITLAND PARK
AGENDA ITEM SUMMARY SHEET
Item Number: **10b**

ITEM TITLE: **CITY ATTORNEY REPORT**

MEETING DATE: **November 12, 2026**

DATE SUBMITTED: November 4, 2026

SUBMITTED BY: City Attorney

Mitchell Langley, Petitioner, v. City of Fruitland Park, et al, Lake County Case No. 2026-CA-1520:
On July 10, 2026 Petitioner filed a Petition for Writ of Certiorari Pursuant to Sections 171.081 and 166.041, Florida Statutes, challenging Ordinance 2025-025 (annexation of property referred to as Vita Serena). On August 4, 2026 the Court entered an Order Dismissing Petition for Writ of Certiorari without Prejudice. On August 10, 2026, Petitioner filed a First Amended Petition for Writ of Certiorari Pursuant to Sections 171.081 and 166.041, Florida Statutes. On August 28, 2026, the Court entered an Order to Show Cause requiring the City and other named Respondents to show cause within 30 days as to why the Petition should not be granted. The City's insurance appointed counsel to defend the City. On September 28, 2026 Counsel filed the City's Response to Petitioner's Amended Petition for Writ of Certiorari.

Sarah McCallum, Petitioner, v. City of Fruitland Park, et al, Lake County Case No. 2026-CA-1524:
On July 10, 2026 Petitioner filed a Petition for Writ of Certiorari Pursuant to Section 152.040 of the Fruitland Park Land Development Code, challenging Ordinance 2025-025, Ordinance 2026-026 and Ordinance 2025-027 (annexation, comprehensive plan amendment and zoning of property referred to as Vita Serena). On August 3, 2026 the Court entered an Order Dismissing Petition for Writ of Certiorari without Prejudice. On August 17, 2026, Petitioner filed a First Amended Petition for Writ of Certiorari Pursuant to Sections 152.040 of the Fruitland Park Land Development Code and Sections 171 and 163.3184, Florida Statutes. On August 28, 2026, the Court entered an Order to Show Cause requiring the City and other named Respondents to show cause within 30 days as to why the Petition should not be granted. The City's insurance appointed counsel to defend the City. On September 30, 2026 Counsel filed the City's Response to Petitioner's Amended Petition for Writ of Certiorari.

Maximillan Mammele v. City of Fruitland Park, et al., U.S. Middle District of Florida, Civil Action No. 5:26-cv-654:

The City was served with a lawsuit on November 3, 2026. A copy has been provided to the City's insurance. Plaintiff filed a multiple count complaint naming the City of Fruitland Park, police officers, as well as the Lake County Sheriff's Office and others. Four counts

are filed against the City of Fruitland Park and/or its officers. The Complaint alleges a number of Fourth Amendment violations against the City and/or officers in their individual capacities. The violations alleged include unreasonably prolonged seizure occurring on September 17, 2022, unreasonable search by officers, violation for Causing on an Already-Executed Warrant, and Municipal Liability, alleging City's custom, practice, and failure to train and supervise. Plaintiff seeks monetary damages, costs and attorney's fees.

4 Hour Annual Ethics Training Reminder:

Just a reminder, Commissioners holding office on or before March 31, 2026 must complete the annual ethics training on or before December 31, 2026. Those taking office after March 31, 2026 are not required to complete the training until the next calendar year. If you need assistance locating training opportunities, please reach out to me and/or the city clerk.

FUNDS BUDGETED: **N/A**
ATTACHMENT: **N/A**
RECOMMENDATION: **N/A**
ACTION: **N/A**