MINUTES OF MEETING
LP COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the LP Community Development District held a Regular Meeting and Audit Committee Meeting on April 9, 2026 at 8:30 a.m., at the offices of Masteller, Moler & Taylor, Inc., 1655 27th St #2, Vero Beach, Florida 32960.

Present:

Wendy Coya	Vice Chair
Andrew Kennedy	Assistant Secretary
Louise Kennedy	Assistant Secretary

Also present:

Daniel Rom	District Manager
Raymond Passaro	Wrathell, Hunt and Associates, LLC
Jonathan Johnson (via telephone)	District Counsel

FIRST ORDER OF BUSINESS **Call to Order/Roll Call**

Mr. Passaro called the meeting to order at 8:31 a.m.

Supervisors Coya, Andrew Kennedy and Louise Kennedy were present. Supervisors Kelly and Olmstead were not present.

SECOND ORDER OF BUSINESS **Public Comments**

No members of the public spoke.

THIRD ORDER OF BUSINESS **Consideration of Resolution 2026-02, Approving a Proposed Budget for Fiscal Year 2026/2027 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date**

Mr. Passaro presented Resolution 2026-02. He reviewed the proposed Fiscal Year 2027 budget, highlighting increases, decreases and adjustments, compared to the Fiscal Year 2026 budget, and explained the reasons for any changes.

Mr. Passaro and Mr. Rom responded to questions regarding whether Management is the dissemination agent, if Management's administrative fees are discounted because of the small number of meetings, and if multiple quotes were obtained for the insurance carrier.

On MOTION by Ms. Kennedy and seconded by Ms. Coya, with all in favor, Resolution 2026-02, Approving a Proposed Budget for Fiscal Year 2026/2027 and Setting a Public Hearing Thereon Pursuant to Florida Law for July 9, 2026 at 8:30 a.m., at the offices of Masteller, Moler & Taylor, Inc., 1655 27th St #2, Vero Beach, Florida 32960; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date, was adopted.

FOURTH ORDER OF BUSINESS **Consideration of Resolution 2026-03, Designating a Date, Time and Location for Landowners' Meeting and Election; Providing for Publication, Providing for Severability and an Effective Date [Seats 1, 4 & 5]**

Mr. Passaro presented Resolution 2026-03. Seats 1, 4 and 5, currently held by Mr. Kelly, Ms. Kennedy and Mr. Olmstead, respectively, will be up for election at the Landowners' Election meeting.

On MOTION by Ms. Coya and seconded by Ms. Kennedy, with all in favor, Resolution 2026-03, Designating November 3, 2026 at 1:00 p.m., at the offices of Masteller, Moler & Taylor, Inc., 1655 27th St #2, Vero Beach, Florida 32960 as the Date, Time and Location for a Landowners' Meeting and Election; Providing for Publication, Providing for Severability and an Effective Date, was approved.

FIFTH ORDER OF BUSINESS **Consideration of Resolution 2026-04, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2026/2027 and Providing for an Effective Date**

Mr. Passaro presented Resolution 2026-04. He asked if the Board was amenable to changing the regular meeting dates from the second Thursday of the month at 8:30 a.m. to the third Wednesday of the month at 12:30 p.m. The Board agreed to the change. The following changes will be made to the Fiscal Year 2027 Meeting Schedule:

DATES: Fourth Thursday of each month

TIME: 12:30 PM

The date, time and location of the November 3, 2026 Landowners' Meeting will be inserted, as well.

On MOTION by Ms. Coya and seconded by Ms. Kennedy, with all in favor, Resolution 2026-04, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2026/2027, as amended, and Providing for an Effective Date, was adopted.

SIXTH ORDER OF BUSINESS **Recess Regular Meeting/Commencement of Audit Selection Committee Meeting**

On MOTION by Ms. Kennedy and seconded by Mr. Kennedy, with all in favor, the Regular Meeting recessed and the Audit Selection Committee Meeting commenced.

SEVENTH ORDER OF BUSINESS **Review of Responses to Request for Proposals (RFP) for Annual Audit Services**

A. Affidavit of Publication

B. RFP Package

These items were included for informational purposes.

C. Respondent(s)

I. Berger, Toombs, Elam, Gaines & Frank

Bid: $2,800 for the year ended September 30, 2025, and $3,400 for the years ended September 30, 2026 and 2027, plus an additional $1,400 with bond issuance.

II. Grau & Associates

Bid: $2,500 for Fiscal Year 2025, $2,600 for Fiscal Year 2026, and $2,700 for Fiscal Year 2027, plus an additional $1,500 with bond issuance.

III. McIntosh CPA

Bid: $5,500 for Fiscal Year 2025, and an additional $200 annually for Fiscal Year 2026 and beyond, plus an additional $1,200 with bond issuance.

D. Auditor Evaluation Matrix/Ranking

The Audit Selection Committee jointly scored and ranked the respondents.

Mr. Passaro tabulated the Committee's Auditor Evaluation Matrix scores and ranking and reported the following:

#1	Grau & Associates	100 Points
#2	DiBartolomeo, McBee, Hartley & Barnes, P.A.	90 Points
#3	McIntosh CPA	70 Points

EIGHTH ORDER OF BUSINESS **Termination of Audit Selection Committee Meeting/Reconvene Regular Meeting**

On MOTION by Ms. Kennedy and seconded by Ms. Coya, with all in favor, the Audit Selection Committee Meeting terminated and the Regular Meeting reconvened.

NINTH ORDER OF BUSINESS **Consider Recommendation of Audit Selection Committee**

- **Award of Contract**

On MOTION by Ms. Kennedy and seconded by Ms. Coya, with all in favor, accepting the Audit Selection Committee scores, ranking and recommendation ranking Grau & Associates, as the #1 ranked respondent to the RFP for Annual Audit Services as the Board's own scores and ranking, awarding the Annual Audit Services Contract to Grau & Associates, and authorizing Staff to engage Grau & Associates and prepare any necessary documents, was approved.

TENTH ORDER OF BUSINESS **Discussion/Consideration/Ratification: Performance Measures/Standards & Annual Reporting Form**

A. October 1, 2024 - September 30, 2025 [Posted]

Mr. Passaro noted that the 2025 Goals and Objectives Reporting was completed.

On MOTION by Ms. Kennedy and seconded by Ms. Coya, with all in favor, the 2025 Goals and Objectives Reporting, was ratified.

B. October 1, 2025 - September 30, 2026

Mr. Passaro presented the Goals and Objectives Reporting Fiscal Year 2026 Performance Measures and Standards.

On MOTION by Ms. Kennedy and seconded by Ms. Coya, with all in favor, the Goals and Objectives Reporting Fiscal Year 2026 Performance Measures and Standards, were approved.

ELEVENTH ORDER OF BUSINESS **Acceptance of Unaudited Financial Statements as of February 28, 2026**

On MOTION by Ms. Coya and seconded by Ms. Kennedy, with all in favor, Unaudited Financial Statements as of February 28, 2026, were accepted.

TWELFTH ORDER OF BUSINESS **Approval of October 9, 2025 Regular Meeting Minutes**

On MOTION by Mr. Kennedy and seconded by Ms. Coya, with all in favor, the October 9, 2025 Regular Meeting Minutes, as presented, were approved.

THIRTEENTH ORDER OF BUSINESS **Staff Reports**

A. District Counsel: Kutak Rock LLP

B. District Engineer (Interim): Masteller & Moler, Inc

There were no District Counsel or Interim District Engineer reports.

C. District Manager: Wrathell, Hunt and Associates, LLC

- **NEXT MEETING DATE: May 14, 2026 at 8:30 AM**
  - **QUORUM CHECK**

The May 14, 2026 and June 11, 2026 meetings will be canceled.

The next meeting will be on July 9, 2026.

FOURTEENTH ORDER OF BUSINESS **Board Members' Comments/Requests**

There were no Board Members' comments or requests.

FIFTEENTH ORDER OF BUSINESS **Public Comments**

No members of the public spoke.

SIXTEENTH ORDER OF BUSINESS **Adjournment**

On MOTION by Ms. Kennedy and seconded by Ms. Coya, with all in favor, the meeting adjourned at 8:51 a.m.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

Secretary/Assistant Secretary

Chair/Vice Chair