MINUTES OF MEETING

CEDAR POINTE COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS' MEETING MINUTES
Thursday, April 16, 2026, at 11:15 a.m.
14785 Old St. Augustine Road, Suite 3,
Jacksonville, FL 32258

Board Members present at roll call in person via speaker phone:

Susan Calvo	Chairperson	
Thomas Schoonover	Vice Chairperson	
Malcolm Hogan	Assistant Secretary	(via phone)
Kelly White	Assistant Secretary	

Also present were:

Vivian Carvalho	District Manager - PFM Group Consulting LLC	
Kwame Jackson	ADM - PFM Group Consulting LLC	(via phone)
Jennifer Glasgow	District Accountant - PFM Group Consulting LLC	(via phone)
Kiara Cuesta	District Accountant - PFM Group Consulting LLC	(via phone)
Katie Buchanan	District Counsel - Kutak Rock LLP	
Mike Veazey	ICI Homes	

FIRST ORDER OF BUSINESS — **Organizational Matters**

Call to Order and Roll Call

The meeting was called to order at 11:16 a.m. Ms. Carvalho proceeded with roll call and confirmed quorum to proceed with the meeting. Those in attendance are outlined above.

Public Comment Period

There were no members of the public present.

SECOND ORDER OF BUSINESS — **General Business Matters**

Consideration of Minutes of:

a. **October 16, 2025, Auditor Selection Committee Meeting**
b. **October 16, 2025, Board of Supervisors' Meeting**

The Board reviewed the minutes.

ON MOTION by Ms. Calvo, seconded by Mr. Schoonover, with all in favor, the Board approved the Minutes of the October 16, 2025, Auditor Selection Committee Meeting and the October 16, 2025, Board of Supervisors Meeting.

Review of the Letter from the Supervisor of Elections – Duval County

Ms. Carvalho noted the letter has not been received yet.

This item was deferred until the July meeting.

Consideration of Resolution 2026-03, Designating Board Member Seats for the Upcoming General Election 2026

Ms. Carvalho noted Seat 3, currently held by Ms. Calvo, Seat 4, currently held by Ms. White, and Seat 5, currently held by Ms. Calvo, will be running in the General Election. All information and requests go through the Supervisor of Elections. If no one applies, the Board will appoint residents to the Seats.

If any resident is interested, they can contact Ms. Carvalho.

ON MOTION by Mr. Schoonover, seconded by Ms. Calvo, with all in favor, the Board approved Resolution 2026-03, Designating Board Member Seats for the Upcoming General Election 2026.

Consideration of Resolution 2026-04, Approving a Preliminary Budget for Fiscal Year 2027 and Setting a Public Hearing

Ms. Carvalho noted the recommended date to hold the Public Hearing is July 16, 2026. This coincides with the next Board meeting.

Ms. Carvalho reviewed the preliminary budget. This has been reviewed by District Staff and there is no increase in the budget at this time.

It was noted there is an error in the net income loss on Exhibit A. Ms. Glasgow will adjust accordingly.

There was brief discussion regarding the landscaping budget. It was noted there is a line item for tree trimming. There was frost damage within the District, and the replacement plants need to be resilient.

Ms. Cuesta noted there should be about $90,000.00 remaining in the excess funds.

Ms. White recommended the excess be used towards the silo in this fiscal year.

There was lengthy discussion regarding the budget, current expenses, and contingency funds. Ms. White recommended always having 25% of the budget being carried forward for the contingency fund.

The Board agreed to keep the budget at a net revenue of $140,599.70, which would be a $400.00 assessment per unit.

> ON MOTION by Ms. Calvo, seconded by Ms. White, with all in favor, the Board approved Resolution 2026-04, Approving a Preliminary Budget for Fiscal Year 2027 and Setting a Public Hearing, with a date of July 16, 2026, at 11:15 a.m., at 14785 Old St. Augustine Road, Suite 3, Jacksonville, FL 32258.

Review and Acceptance of Fiscal Year 2025 Goals, Objectives and Performance Measures Reporting Form

Ms. Carvalho gave an overview and noted this is an annual requirement. The report is submitted and posted on the District's website prior to December 31. These are all items that the District completes on a normal basis. It was noted this was signed by Ms. White outside of a meeting due to timing and is solely for ratification.

> ON MOTION by Ms. Calvo, seconded by Mr. Schoonover, with all in favor, the Board ratified the Fiscal Year 2025 Goals, Objectives, Performance Measures Reporting Form.

Review and Acceptance of Fiscal Year 2025 Financial Audit Report

Ms. Carvalho noted this is an annual requirement. This report was completed by Grau and Associates. This was a standard and clean audit with no material findings. Once approved, this will be posted on the District's website.

ON MOTION by Ms. White, seconded by Ms. Calvo, with all in favor, the Board accepted the Fiscal Year 2025 Financial Audit Report.

Ratification of Fiscal Year 2025 Auditor Engagement Letter & Addendum

Ms. Carvalho noted this is the engagement letter to provide the previous report. This is solely for ratification.

ON MOTION by Ms. Calvo, seconded by Mr. Schoonover, with all in favor, the Board ratified the Fiscal Year 2025 Auditor Engagement Letter and Addendum.

Ratification of Requisition No. 24

Ms. White gave an overview of the requisition and noted it is based on the acquisition agreement between the District and the Developer.

ON MOTION by Ms. White, seconded by Ms. Calvo, with all in favor, the Board ratified Requisition No. 24.

Ratification of Payment Authorizations 256 — 272

Ms. Carvalho stated these are all related to the O&M budget General Fund expenses. These have previously been approved by the Chair and are solely for ratification.

ON MOTION by Mr. Schoonover, seconded by Ms. White, with all in favor, the Board ratified Payment Authorizations 256-272.

Review of District Financial Statements

The Board reviewed the District Financial Statements as of February 2026

No action was required.

THIRD ORDER OF BUSINESS **Other Business**

Staff Reports

District Counsel – Ms. Buchanan gave an update on the legislative session and noted the sovereign immunity threshold has increased, and CDD Supervisors are now able to be recalled based on the limitations. These will go into effect July 1, 2026.

There was brief discussion regarding the sovereign immunity threshold increase.

District Engineer – No report.

District Manager – Ms. Carvalho noted that the next meeting is scheduled for July 16, 2026, at 11:15 a.m. This meeting will include approval of the final budget.

There was brief discussion regarding quorum.

Audience Comments and Supervisors Requests

Mr. Schoonover commented regarding residents paying off their debt service. Any questions can be sent to District Management, in order for the resident to be provided with the exact amount for their debt service.

Mr. Schoonover commented regarding landscaping vendors fertilizing around the lake. It was noted this should not be allowed. Mr. Veazey will send out an email blast to residents.

Ms. Calvo commented regarding the entrance bridge and noted on the right side there is old white fencing that is broken. Mr. Veazey will follow up.

Ms. Calvo commented regarding the Tidewater curbing has been broken for several years. Mr. Veazey noted this is a City issue. He will send an email to follow up.

There was brief discussion regarding the park. It was noted that is an HOA issue, not a CDD issue.

FOURTH ORDER OF BUSINESS **Adjournment**

There were no additional items to come before the Board.

On MOTION by Ms. White, seconded by Mr. Schoonover, with all in favor, the Thursday, April 16, 2026, Board of Supervisors' Meeting of the Cedar Pointe Community Development District was adjourned at 11:52 a.m.

Secretary/Assistant Secretary

Chairperson/Vice Chairperson