



Rizzetta & Company

Pier Park Community Development District

**Board of Supervisors
May 20, 2026**

**District Office:
120 Richard Jackson Blvd, Suite 220
Panama City Beach, Florida 32407
850-334-9055**

www.pierparkcdd.org

PIER PARK COMMUNITY DEVELOPMENT DISTRICT

600 Pier Park Dr., Suite 125, Panama City Beach, FL 32413

District Board of Supervisors	Nadine Beavers Marek Bakun Chris Tilley, Sr. Martin Horak VACANT	Chairman Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary
District Manager	Stephanie DeLuna	Rizzetta & Company, Inc.
District Counsel	Joseph Brown	Kutak Rock LLP
District Engineer	Robert Carroll	McNeil Carroll Engineering, Inc.

All cellular phones must be placed on mute while in the meeting room.

The Public Comment portion of the agenda is where individuals may make comments on any matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (850) 334-9055. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based.

PIER PARK COMMUNITY DEVELOPMENT DISTRICT

District Office • 120 Richard Jackson Blvd, Suite 220, Panama City Beach, FL 32407

Mailing Address • 3434 Colwell Avenue, Suite 200, Tampa, FL 33614

www.PierParkCDD.org

**Board of Supervisors
Pier Park Community
Development District**

May 13, 2026

FINAL AGENDA

Dear Board Members:

The meeting of the Board of Supervisors of the Pier Park Community Development District will be held on **May 20, 2026, at 2:00 p.m. (CT)** at the Simon Management Office located at 600 Pier Park Dr., Suite 125, Panama City Beach, FL 32413. The following is the agenda for this meeting:

- 1. CALL TO ORDER/ROLL CALL**
- 2. AUDIENCE COMMENTS ON AGENDA ITEMS**
- 3. BUSINESS ADMINISTRATION**
 - A. Consideration of the Minutes of the Board of Supervisors Meeting held on November 17, 2025..... Tab 1
 - B. Consideration of the Minutes of the Landowners Meeting Held on November 17, 2025..... Tab 2
 - C. Ratification of Operation and Maintenance Expenditures for the Months October 2025 – March 2026 Tab 3
 - D. Consideration of Resolution 2026-03, Canvassing & Certifying
 - E. Results of LO Election Tab 4
 - F. Consideration of Resolution 2026-04, Designating Officers Tab 5
- 4. BUSINESS ITEMS**
 - A. Ratification of District Items Tab 6
 1. FY 24-25 Engagement Letter for Auditing Services
 - B. Consideration of Pier Park Enhancement Proposals..... Tab 7
 1. Signs & Poles Proposal – Coastal Electric
 2. Round-a-Bout Proposal – Green Earth
 3. Boardwalk Proposal – Go Pro
 - C. Consideration of Resolution 2026-05, Approving FY 26-27 Proposed Budget & Setting Hearing..... Tab 8
- 5. STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 - C. Property Manager
 - D. District Manager
 1. Presentation of District Manager Report
- 7. SUPERVISOR REQUESTS AND COMMENTS**
- 8. ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (407) 472-2471.

Very truly yours,
Stephanie DeLuna
Stephanie DeLuna

Tab 1

MINUTES OF MEETING

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

**PIER PARK
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors for Pier Park Community Development District was held on **November 17, 2025, at 11:06 a.m. (CT)** at the **Rizzetta & Company Inc. Panama City Beach Office**, located at **120 Richard Jackson Boulevard, Suite 220, Panama City Beach, FL 32407.**

Present:

Nadine Beavers	Board Supervisor, Chairman
Marek Bakun	Board Supervisor, Vice Chairman
Chris Tilley Jr.	Board Supervisor, Assistant Secretary <i>(via phone)</i>
Lee Ann Leonard	Board Supervisor, Assistant Secretary
Martin Horak	Board Supervisor, Assistant Secretary

Also present were:

Stephanie Deluna	District Manager, Rizzetta & Company, Inc.
James Snowden	District Counsel, Kutak Rock, LLP
Tiffany Judd	Staff Accountant, Rizzetta & Company, Inc.

Audience	Present
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FIRST ORDER OF BUSINESS

Call to Order

Ms. Deluna called the meeting to order at 11:06 a.m. (CT) and conducted roll call, confirming a quorum for the meeting.

SECOND ORDER OF BUSINESS

Audience Comments

There were no audience comments.

THIRD ORDER OF BUSINESS

Consideration of Minutes of the Board of Supervisors Meeting Held on July 15, 2025

Ms. Deluna presented the minutes and asked the Members of the Board if there were any questions or revisions needed. There were no requested revisions.

On a Motion by Mr. Bakun, seconded by Mr. Horak, with all in favor, the Board approved the Minutes for the Meeting held on July 15, 2025, for Pier Park Community Development District.

FOURTH ORDER OF BUSINESS

Ratification of Operation and Maintenance Expenditures for the Months of June - September 2025

Ms. Deluna reviewed the Operation and Maintenance Expenditures for the Months of June - September 2025 with the Members of the Board and asked if there were any questions.

There were no questions at this time.

On a Motion by Mr. Bakun, seconded by Ms. Leonard, with all in favor, the Board ratified Operation and Maintenance Expenditures for June 2025 (\$49,973.39) and July 2025 (\$142,678.66), August 2025 (\$75,004.56), September 2025 (\$29,210.19), for Pier Park Community Development District.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2026-02, Designating Officers

Ms. Deluna reviewed the Resolution with the Board and asked if there were any questions. There were no questions.

On a Motion by Ms. Leonard, seconded by Mr. Tilly Jr., with all in favor, the Board appointed Nadine Beavers to Seat 1, for Pier Park Community Development District

On Motion by Mr. Tilly Jr., seconded by Mr. Bakun, with all in favor, the Board of Supervisors adopted Resolution 2026-02, Designating Officers, for Pier Park Community Development District

On a Motion by Mr. Bakun, seconded by Mr. Horak, with all in favor, the Board approved Ms. Beavers as Chairperson and Mr. Bakun as Vice Chair for Pier Park Community Development District

SIXTH ORDER OF BUSINESS

Ratification of District Items

1. Chair's Acceptance of the FY 2024 Financial Audit

Ms. Deluna reviewed the audit with the Members of the Board and asked if there were any questions. There were no questions.

PIER PARK COMMUNITY DEVELOPMENT DISTRICT

November 17, 2025 - Minutes of Meeting

Page 3

On a Motion by Mr. Bakun, seconded by Ms. Leonard, with all in favor, the Board ratified the Chair's Acceptance of the FY 2024 Financial Audit, for Pier Park Community Development District

2. FY 25/26 Egis District Insurance Policy

Ms. Deluna reviewed the policy with the Members of the Board and asked if there were any questions.

On Motion by Mr. Bakun, seconded by Mr. Horak, with all in favor, the Board of Supervisors approved locking into replace cost with EGIS, for Pier Park Community Development District

SEVENTH ORDER OF BUSINESS

**Consideration of Resolution 2026-01,
Amending FY 2024-2025 Budget**

Ms. Deluna reviewed the Resolution the Board and asked if there were any questions. There were no questions.

On a Motion by Mr. Bakun, seconded by Ms. Leonard, with all in favor, the Board adopted Resolution 2026-01, Amending FY 24-25 Budget, for Pier Park Community Development District

EIGHTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

No updates

B. District Engineer

Not present

C. Property Manager

Not present

D. District Manager

1. Presentation of District Manager Report

No updates

NINTH ORDER OF BUSINESS

Supervisor Requests and Comments

There were no Supervisor requests or comments.

TENTH ORDER OF BUSINESS

Adjournment

PIER PARK COMMUNITY DEVELOPMENT DISTRICT

November 17, 2025 - Minutes of Meeting

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On a Motion by Ms. Leonard, seconded by Ms. Beavers, with all in favor, the Board adjourned the Meeting at 11:36 a.m. (CT), for Pier Park Community Development District.

[SIGNATURES ON FOLLOWING PAGE]

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Secretary / Assistant Secretary

Chairman / Vice Chairman

DRAFT

Tab 2

MINUTES OF MEETING

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

PIER PARK
COMMUNITY DEVELOPMENT DISTRICT

The Landowner meeting of the Board of Supervisors of the Pier Park Community Development District was held on **November 17, 2025, at 11:00 a.m. (CT) at the Rizzetta & Company Inc. Panama City Beach Office**, located at **120 Richard Jackson Boulevard, Suite 220, Panama City Beach, FL 32407.**

Present:

Nadine Beavers

Proxy Holder for Pier Park, LLC

Also present were:

Marek Bakun

Board Supervisor, Vice Chairman

Chris Tilley Jr.

Board Supervisor, Assistant Secretary

Martin Horak

Board Supervisor, Assistant Secretary

Lee Ann Leonard

Board Supervisor, Assistant Secretary

Stephaine DeLuna

District Manager, Rizzetta & Company, Inc.

James Snowden

District Counsel, Kutak Rock

Audience

Not Present

FIRST ORDER OF BUSINESS

Call to Order

Ms. DeLuna called the meeting to order at 11:01 a.m.

Ms. DeLuna stated that the purpose of the meeting is to hold the Landowner Meeting for Pier Park Community Development District and to hold Landowner Elections for three (3) Supervisor positions on the District Board of Supervisors as prescribed in Chapter 190 of Florida Statutes, and that this meeting was duly advertised and was announced at a public meeting as prescribed by Florida Statutes.

SECOND ORDER OF BUSINESS

**Election of Chairman for Purpose of
Conducting Landowners Election**

Ms. DeLuna was designated as the Chairman for the election.

THIRD ORDER OF BUSINESS

**Determination of Number of Voting
Units Represented**

Ms. DeLuna stated that she received one (1) proxy from Pier Park, LLC, noting the number of acres, representing 237 votes, naming Nadine Beavers as the proxy holder. Ms. DeLuna stated that Seats 3, 4, and 5 were up for election and are currently held by Martin Horak, Marek Bakun, and Lee Ann Leonard.

FOURTH ORDER OF BUSINESS

**Nominations for Positions of
Supervisors**

Ms. DeLuna called for nominations. Ms. Beavers nominated Martin Horak, Marek Bakun, and Lee Ann Leonard. With no other nominations being heard, Ms. DeLuna called for the ballots to be cast.

FIFTH ORDER OF BUSINESS

Casting of Ballots

Ms. DeLuna stated that she received one (1) ballot.

SIXTH ORDER OF BUSINESS

**Tabulation of Ballots / Announcement
of Results**

Ms. DeLuna read the ballot into record, stating that Mr. Horak received 78 votes, Mr. Bakun received 80 votes and Ms. Leonard received 79 votes.

As a result of these votes; Mr. Bakun and Ms. Leonard would each receive a four (4) year term and Mr. Horak would receive a two (2) year term. Mr. Bakun will sit in Seat 4, Ms. Leonard will sit in Seat 5, and Mr. Horak will sit in Seat 3.

SEVENTH ORDER OF BUSINESS

**Landowners' Questions and
Comments**

There were no questions or comments presented.

EIGHTH ORDER OF BUSINESS

Adjournment

With no further business scheduled to come before the landowners, Ms. DeLuna adjourned the meeting at 12:03 p.m.

[SIGNATURES ON FOLLOWING PAGE]

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Secretary/Assistant Secretary

Chairman/Vice Chairman

DRAFT

Tab 3

Pier Park Community Development District

DISTRICT OFFICE · PANAMA CITY BEACH, FL 32407

MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

WWW.PIERPARKCDD.ORG

Operation and Maintenance Expenditures For Board Approval October 2025

Attached please find the check register listing the Operation and Maintenance expenditures paid from October 1, 2025 through October 31, 2025. This does not include expenditures previously approved by the Board.

The total items being presented: **\$44,780.97**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Pier Park Community Development District

Paid Operation & Maintenance Expenditures

October 1, 2025 Through October 31, 2025

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
City of Panama City Beach	20251016-1	Monthly Summary 10/25 ACH	Water Services 10/25	\$ 529.49
Egis Insurance Advisors, LLC	300104	29814	Policy #100125637 10/01/25-10/01/26	\$ 22,946.00
Florida Department of Commerce	300109	92468	Special District Fee FY25/26	\$ 175.00
Florida Select Tree Services, LLC	300108	INV-5380	Tree Trimming 09/25	\$ 6,370.00
Florida Select Tree Services, LLC	300108	INV-5381	Tree Trimming 09/25	\$ 900.00
Rizzetta & Company, Inc.	300106	INV0000103576	District Management Services 10/25	\$ 5,599.68
Rizzetta & Company, Inc.	300105	INV0000103692	Assessment Roll FY25/26	\$ 5,150.00
Simon Property Group, Inc.	300107	201192	Management Services 10/25	\$ 3,110.80
Total				\$ 44,780.97

Pier Park Community Development District

DISTRICT OFFICE · PANAMA CITY BEACH, FL 32407

MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

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Operation and Maintenance Expenditures For Board Approval November 2025

Attached please find the check register listing the Operation and Maintenance expenditures paid from November 1, 2025 through November 30, 2025. This does not include expenditures previously approved by the Board.

The total items being presented: **\$29,680.66**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Pier Park Community Development District

Paid Operation & Maintenance Expenditures

November 1, 2025 Through November 30, 2025

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
City of Panama City Beach	20251120-1	74473-85934 11/25	Water Services 11/25	\$ 79.87
City of Panama City Beach	20251120-2	74473-85938 11/25	Water Services 11/25	\$ 79.87
City of Panama City Beach	20251120-3	74473-95692 11/25	Water Services 11/25	\$ 227.37
City of Panama City Beach	20251120-5	74473-95798 11/25	Water Services 11/25	\$ 26.73
City of Panama City Beach Park & Rec	20251120-4	74473-85936 11/25	Water Services 11/25	\$ 192.36
Coastal Electric PC LLC	300110	2023	Service Call - Streetlights 10/25	\$ 4,070.66
Dumpster Services, LLC	300111	15001	Street Sweeping Services 09/25	\$ 1,660.50
Dumpster Services, LLC	300115	15213	Street Sweeping Services 10/25	\$ 1,845.00
Gannett Florida LocaliQ	300116	0007350635	Account #523224 Legal Advertising 09/21/25	\$ 135.33
GreenEarth Southeast, LLC	300112	191267	Landscape Maintenance 10/25	\$ 12,834.67
Kutak Rock, LLP	300117	3644037	Legal Services 08/25	\$ 477.50
NEWAGETUTORS LLC	300118	7859	ADA Website Maintenance 10/25	\$ 220.00

Pier Park Community Development District

Paid Operation & Maintenance Expenditures

November 1, 2025 Through November 30, 2025

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Simon Property Group, Inc.	300119	201193	Management Services 11/25	\$ 3,110.80
VGlobal Tech	300113	7769	ADA Website Maintenance 10/25	\$ 220.00
Wet Willy's	300114	0016	Pressure Wash - Boardwalk 10/25	\$ 4,500.00
Total				\$ 29,680.66

Pier Park Community Development District

DISTRICT OFFICE · PANAMA CITY BEACH, FL 32407

MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

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Operation and Maintenance Expenditures For Board Approval December 2025

Attached please find the check register listing the Operation and Maintenance expenditures paid from December 1, 2025 through December 31, 2025. This does not include expenditures previously approved by the Board.

The total items being presented: **\$69,939.37**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Pier Park Community Development District

Paid Operation & Maintenance Expenditures

December 1, 2025 Through December 31, 2025

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
4m Gro Pro, LLC	300121	268	Install Landscaping Rock 10/25	\$ 18,442.00
Chris Tilley II	300126	CT111725	Board of Supervisors Meeting 11/17/25	\$ 200.00
City of Panama City Beach	20251216-5	7447385934-120225	Water Services 12/25	\$ 79.87
City of Panama City Beach	20251217-1	7447385936-120225	Water Services 12/25	\$ 74.97
City of Panama City Beach	20251217-2	7447385938-120225	Water Services 12/25	\$ 79.87
City of Panama City Beach	20251217-3	7447395692-120225	Water Services 12/25	\$ 197.02
City of Panama City Beach	20251217-4	7447395798-120225	Water Services 12/25	\$ 26.73
Coastal Electric PC LLC	300136	2037	Service Call - Streetlights 12/25	\$ 2,295.00
Dumpster Services, LLC	300137	15433	Street Sweeping Services 10/25	\$ 1,845.00
Florida Power & Light Company	300127	2102035512-112025	16200 Front Beach Rd TX 34 11/25	\$ 415.46
Florida Power & Light Company	300127	2103025942-112025	16200 Front Beach Rd - Meter Center 11/25	\$ 128.80

Pier Park Community Development District

Paid Operation & Maintenance Expenditures

December 1, 2025 Through December 31, 2025

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Florida Power & Light Company	300127	2103239717-112025	16200 Front Beach Rd. TX 15 11/25	\$ 137.18
Florida Power & Light Company	300140	2103239717-121925	16200 Front Beach Rd. 12/25	\$ 154.04
Florida Power & Light Company	300127	2103875593-112025	16200 Front Beach Rd. 11/25	\$ 34.39
Florida Power & Light Company	300127	2103960759-112025	600 S Pier Park Dr. 11/25	\$ 65.80
Florida Power & Light Company	300127	2104704362-112025	15700 L C Hilton JR Dr - Lighting 11/25	\$ 42.16
Florida Power & Light Company	300127	2109286761-112025	15700 L C Hilton Jr Dr - Irrigation 11/25	\$ 107.19
Florida Power & Light Company	300128	2400003642-092325	FPL Summary 09/25	\$ 222.27
Florida Power & Light Company	300128	2400003642-102325	FPL Summary 10/25	\$ 2,104.48
Florida Power & Light Company	300128	2400003642-112025	FPL Summary 11/25	\$ 3,035.46
Florida Select Tree Services, LLC	300122	INV-5393	Tree Trimming 10/25	\$ 1,235.00
Gannett Florida LocaliQ	300138	0007453029	Legal Advertising 523224 - 10/26/25-11/02/25	\$ 395.76

Pier Park Community Development District

Paid Operation & Maintenance Expenditures

December 1, 2025 Through December 31, 2025

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
GreenEarth Southeast, LLC	300129	175426	Additional Labor - 4th of July 07/25	\$ 3,342.00
GreenEarth Southeast, LLC	300129	192433	Landscape Install 10/25	\$ 822.50
GreenEarth Southeast, LLC	300129	197999	Landscape Maintenance 11/25	\$ 12,834.66
Kutak Rock, LLP	300139	3672009 15823-1	Legal Services 09/25	\$ 1,647.50
Lee Ann Leonard	300130	LL111725	Board of Supervisors Meeting 11/17/25	\$ 200.00
Martin Horak	300131	MH111725	Board of Supervisors Meeting 11/17/25	\$ 200.00
Rizzetta & Company, Inc.	300120	INV0000104488	District Management Services 11/25	\$ 5,599.68
Rizzetta & Company, Inc.	300125	INV0000105303	Accounting Services 12/25	\$ 5,599.68
The Lake Doctors	300123	2076321	Monthly Lake Maintenance 11/25	\$ 688.00
Thompson Tractor Co., Inc.	300134	TR62787-001	Equipment Rental 11/25	\$ 1,902.90
Tightline Construction, Inc.	300124	2174	Remove Barricade 11/25	\$ 3,500.00

Pier Park Community Development District

Paid Operation & Maintenance Expenditures

December 1, 2025 Through December 31, 2025

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
TLD-Southeast, Inc.	300135	2076321	Monthly Lake Maintenance 12/25	\$ 688.00
TLD-Southeast, Inc.	300123	2082082	Monthly Lake Maintenance 10/25	\$ 688.00
TLD-Southeast, Inc.	300133	2088441	Monthly Lake Maintenance 12/25	\$ 688.00
VGlobal Tech	300132	7952	ADA Website Maintenance 11/25	<u>\$ 220.00</u>
Total				\$ 69,939.37

Pier Park Community Development District

DISTRICT OFFICE · PANAMA CITY BEACH, FL 32407

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Operation and Maintenance Expenditures For Board Approval January 2026

Attached please find the check register listing the Operation and Maintenance expenditures paid from January 1, 2026 through January 31, 2026. This does not include expenditures previously approved by the Board.

The total items being presented: **\$50,117.56**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Pier Park Community Development District

Paid Operation & Maintenance Expenditures

January 1, 2026 Through January 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
City of Panama City Beach	20260120-1	7447385934-010226 ACH	Water Services 01/26	\$ 79.87
City of Panama City Beach	20260120-1	7447385936-010226 ACH	Water Services 01/26	\$ 57.26
City of Panama City Beach	20260120-1	7447385938-010226 ACH	Water Services 01/26	\$ 79.87
City of Panama City Beach	20260120-1	7447395692-010226 ACH	Water Services 01/26	\$ 179.05
City of Panama City Beach	20260120-1	7447395798-010226 ACH	Water Services 01/26	\$ 26.73
Dumpster Services, LLC	300143	15566	Street Sweeping 12/25	\$ 1,906.50
Florida Power & Light Company	300145	2103025942-012226	Electric Services 01/26	\$ 5.99
Florida Power & Light Company	300144	2103875593-012226	Electric Services 01/26	\$ 5.97
Florida Power & Light Company	300146	2103960759-012226	Electric Services 01/26	\$ 101.34
Florida Power & Light Company	300147	2103960759-121925	Electric Services 12/25	\$ 252.29
Florida Power & Light Company	300152	2109286761-012226	Electric Services 01/26	\$ 22.88

Pier Park Community Development District

Paid Operation & Maintenance Expenditures

January 1, 2026 Through January 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
GreenEarth Southeast, LLC	300148	204675	Landscape Maintenance 12/25	\$ 12,834.66
GreenEarth Southeast, LLC	300148	210796	Landscape Maintenance 01/26	\$ 12,834.67
Rizzetta & Company, Inc.	300142	INV0000106223	Accounting Services 01/26	\$ 5,599.68
Simon Property Group, Inc.	300141	201195	Management Services 01/25	\$ 3,110.80
Tightline Construction, Inc.	300149	2191	Miscellaneous Expense 01/26	\$ 3,000.00
Tightline Construction, Inc.	300149	2192	Miscellaneous Expense 01/26	\$ 1,500.00
VGlobal Tech	300150	8083	Website Compliance & Management 01/26	\$ 220.00
Wet Willy's	300151	0017	Pressure Washing 01/26	\$ 2,800.00
Wet Willy's	300151	0018	Pressure Washing 01/26	\$ 5,500.00
Total				\$ 50,117.56

Pier Park Community Development District

DISTRICT OFFICE · PANAMA CITY BEACH, FL 32407

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Operation and Maintenance Expenditures For Board Approval February 2026

Attached please find the check register listing the Operation and Maintenance expenditures paid from February 1, 2026 through February 28, 2026. This does not include expenditures previously approved by the Board.

The total items being presented: **\$12,021.01**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Pier Park Community Development District

Paid Operation & Maintenance Expenditures

February 1, 2026 Through February 28, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
City of Panama City Beach	20260218-1	7447385934-020226 ACH	Water Services 02/26	\$ 85.46
City of Panama City Beach	20260218-1	7447385936-020226 ACH	Water Services 02/26	\$ 237.97
City of Panama City Beach	20260218-1	7447385938-020226 ACH	Water Services 02/26	\$ 85.46
City of Panama City Beach	20260218-1	7447395692-020226 ACH	Water Services 02/26	\$ 122.54
City of Panama City Beach	20260218-1	7447395798-020226 ACH	Water Services 02/26	\$ 28.20
Florida Power & Light Company	300155	2104704362-012226	Electric Services 01/26	\$ 37.03
GreenEarth Southeast, LLC	300153	197899	Landscape Maintenance 10/25	\$ 2,000.00
Rizzetta & Company, Inc.	300154	INV0000106645	District Management Services 02/26	\$ 5,599.68
Simon Property Group, Inc.	300157	201196	Management Services 02/26	\$ 2,916.67
TLD-Southeast, Inc.	300158	2120182	Lake Maintenance 02/26	\$ 688.00
VGlobal Tech	300156	8163	Website Compliance & Management 02/26	\$ 220.00
Total				\$ 12,021.01

Pier Park Community Development District

DISTRICT OFFICE · PANAMA CITY BEACH, FL 32407

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Operation and Maintenance Expenditures For Board Approval March 2026

Attached please find the check register listing the Operation and Maintenance expenditures paid from March 1, 2026 through March 31, 2026. This does not include expenditures previously approved by the Board.

The total items being presented: **\$36,506.20**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Pier Park Community Development District

Paid Operation & Maintenance Expenditures

March 1, 2026 Through March 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
City of Panama City Beach	20260318-1	7447385934-030226 ACH	Water Services 03/26	\$ 85.46
City of Panama City Beach	20260318-1	7447385936-030226 ACH	Water Services 03/26	\$ 61.27
City of Panama City Beach	20260318-1	7447385938-030226 ACH	Water Services 03/26	\$ 85.46
City of Panama City Beach	20260318-1	7447395692-030226 ACH	Water Services 03/26	\$ 122.54
City of Panama City Beach	20260318-1	7447395798-030226 ACH	Water Services 03/26	\$ 28.20
Dumpster Services, LLC	300160	15765	Street Sweeping 01/26	\$ 1,906.50
Florida Power & Light Company	300161	2102035512-022326	Electric Services 02/26	\$ 31.09
GreenEarth Southeast, LLC	300162	214722	Landscape Maintenance 02/26	\$ 12,834.66
GreenEarth Southeast, LLC	300163	220525	Landscape Replacement 03/26	\$ 12,834.67
Rizzetta & Company, Inc.	300159	INV0000107461	District Management Services 03/26	\$ 5,599.68
Simon Property Group, Inc.	300164	201197	Management Services 03/26	\$ 2,916.67
Total				\$ 36,506.20

Tab 4

RESOLUTION 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PIER PARK COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Pier Park Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within the City of Panama City Beach, Florida; and

WHEREAS, pursuant to Section 190.006(2), *Florida Statutes*, a landowners meeting is required to be held within 90 days of the District’s creation and every two (2) years following the creation of the District for the purpose of electing supervisors of the District; and

WHEREAS, such landowners meeting was held at which the below recited persons were duly elected by virtue of the votes cast in his/her favor; and

WHEREAS, the Board of Supervisors of the District, by means of this Resolution, desire to canvas the votes and declare and certify the results of said election.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PIER PARK COMMUNITY DEVELOPMENT DISTRICT:

Section 1. The following individuals are found, certified, and declared to have been duly elected as Supervisor of and for the District, having been elected by the votes cast in their favor as shown:

<u>Martin Horak</u>	Seat 3	Votes: <u>78</u>
<u>Marek Bakun</u>	Seat 4	Votes: <u>80</u>
<u>Lee Ann Leonard</u>	Seat 5	Votes: <u>79</u>

Section 2. In accordance with Section 190.006(2), *Florida Statutes*, and by virtue of the number of votes cast for the Supervisor, the above-named individuals are declared to have been elected for the following term of office:

<u>Marek Bakun</u>	4 Year Term
<u>Lee Ann Leonard</u>	4 Year Term
<u>Martin Horak</u>	2 Year Term

Section 3. This resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 20th DAY OF MAY, 2026.

**PIER PARK COMMUNITY DEVELOPMENT
DISTRICT**

Attest:

Secretary/Assistant Secretary

Chair/Vice Chair

Tab 5

RESOLUTION 2026-04

A RESOLUTION RATIFYING THE ACTIONS OF THE DISTRICT IN DESIGNATING A CHAIR, A VICE CHAIR, AND ASSISTANT SECRETARIES OF THE PIER PARK COMMUNITY DEVELOPMENT DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Pier Park Community Development District ("District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated in City of Panama City Beach, Florida; and

WHEREAS, the Board of Supervisors of the District hereby ratifies the actions of the District in appointing the below-recited persons to the offices specified.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PIER PARK COMMUNITY DEVELOPMENT DISTRICT:

Nadine Beavers is appointed Chair.

Marek Bakun is appointed Vice Chair.

Chris Tilley, Sr. is appointed Assistant Secretary.

Martin Horak is appointed Assistant Secretary.

Nancy Luther is appointed Assistant Secretary.

This Resolution shall become effective immediately upon its adoption.

Adopted this 20TH day of May 2026.

ATTEST:

PIER PARK COMMUNITY DEVELOPMENT DISTRICT

Secretary

Chair/Vice Chair

Tab 6



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

November 12, 2025

Pier Park Community Development District
Rizzetta & Company, Inc.
3434 Colwell Avenue, Suite 200
Tampa, FL 33614

The Objective and Scope of the Audit of the Financial Statements

You have requested that Berger, Toombs, Elam, Gaines & Frank CPAs PL ("we") audit Pier Park Community Development District's, (the "District"), governmental activities and each major fund as of and for the year ending September 30, 2025, which collectively comprise the District's basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2025, and thereafter if mutually agreed upon by Pier Park Community Development district and Berger, Toombs, Elam, Gaines & Frank.

The objectives of our audit 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 opinion. 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 auditing standards generally accepted in the United States of America ("GAAS") and *Government Auditing Standards* issued by the Comptroller General of the United States ("GAS") will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and 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. 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 controls.

The Responsibilities of the Auditor

We will conduct our audit in accordance with GAAS and GAS. Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS and GAS, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, based on an understanding of the entity and its environment, the applicable financial reporting framework, and the entity's system of internal control, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion;

Fort Pierce / Stuart



Pier Park Community Development District
November 12, 2025
Page 2

2. Consider the entity's system of internal control 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 District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit;
3. 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation; and
4. Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for the reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of controls, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and GAS. Because the determination of waste or abuse is subjective, GAS does not require auditors to perform specific procedures to detect waste or abuse in financial statement audits.

We will also communicate to the Board (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential).

We will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants ("AICPA") and GAS.

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Management is responsible for:

1. Identifying and ensuring that the District complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;



Pier Park Community Development District
November 12, 2025
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2. The design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others.

Management is responsible for the required supplementary information ("RSI") which accounting principles generally accepted in the United States of America ("U.S. GAAP") require to be presented to supplement the basic financial statements.

The Board is responsible for informing us of its views about the risks of fraud, waste or abuse within the District, and its knowledge of any fraud, waste or abuse or suspected fraud, waste or abuse affecting the District.

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with U.S. GAAP;
2. To evaluate subsequent events through the date the financial statements are issued. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
3. For the design, implementation and maintenance of internal control relevant to the preparation of fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
4. For report distribution; and
5. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
 - b. Information relevant to the preparation and fair presentation of the financial statements, when needed, to allow for the completion of the audit in accordance with the proposed timeline;
 - c. Additional information that we may request from management for the purpose of the audit; and



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- d. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this Engagement Letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Supervisors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, or add an emphasis-of-matter paragraph or other-matter paragraph to our auditor's report.

If circumstances arise relating to the condition of the District's records, the availability of appropriate audit evidence or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting or misappropriation of assets which, in our professional judgement, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including, but not limited to, declining to express an opinion or issue a report, or withdrawing from the engagement.

In addition to our report on the District's financial statements, we will also issue the following reports:

1. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with GAS;
2. Auditor General Management Letter, if applicable; and
3. Report on Compliance with Section 218.415, Florida Statutes, if applicable.



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Records and Assistance

During the course of our engagement, we may accumulate records containing data that should be reflected in the District's books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by District personnel, including the preparation of schedules and analyses of accounts, will be discussed and coordinated with a designated individual, serving on behalf of management. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Non-audit Services

In connection with our audit, you have requested us to perform the following non-audit services:

1. Assistance in drafting the District's financial statements in accordance with accounting principles generally accepted in the United States of America, based on information provided by the District. While we will assist in drafting the financial statements, management retains responsibility for the financial statements, including their fair presentation, the selection and application of accounting principles, the accuracy and completeness of the underlying financial information, and for reviewing, approving, and accepting the financial statements prior to their issuance. Management is also responsible for establishing and maintaining effective internal controls relevant to the financial reporting process.

GAS independence standards require that the auditor maintain independence so that opinions, findings, conclusions, judgments, and recommendations will be impartial and viewed as impartial by reasonable and informed third parties. Before we agree to provide a non-audit service to the District, we determine whether providing such a service would create a significant threat to our independence for GAS audit purposes, either by itself or in aggregate with other non-audit services provided. A critical component of our determination is consideration of management's ability to effectively oversee the non-audit services to be performed. The District has agreed to designate an individual, serving on behalf of management, who possesses suitable skill, knowledge, and experience, and who understands the non-audit services to be performed and described above sufficiently to oversee them. Accordingly, the management of the District agrees to the following:

1. The District will designate a qualified individual, serving in a management capacity, who possesses suitable skill, knowledge, and experience to oversee the services;
2. The designated individual will assume all management responsibilities for the subject matter and scope of the non-audit service described above;



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3. The District will evaluate the adequacy and results of the services performed; and
4. The District accepts responsibility for the results and ultimate use of the services.

GAS further requires that we establish an understanding with the District's management or those charged with governance of the objectives of the non-audit services, the services to be performed, the District's acceptance of its responsibilities, the auditor's responsibilities, and any limitations of the non-audit services. We believe this Engagement Letter documents that understanding.

Other Relevant Information

In accordance with GAS, a copy of our most recent peer review report has been provided to you, for your information.

Fees and Costs

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2025 will not exceed \$4,250 unless the scope of the engagement is changed, the assistance which the District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. Our fee and the timely completion of our work are based on anticipated cooperation from District personnel, timely responses to our inquiries, timely completion and delivery of client assistance requests, timely communication of all significant accounting and financial reporting matters, and the assumption that no unexpected circumstances will be encountered during the engagement. All other provisions of this letter will survive any fee adjustment.

Use and Ownership; Access to Audit Documentation

The Audit Documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank. For the purposes of this Engagement Letter, the term "Audit Documentation" shall mean the confidential and proprietary records of Berger, Toombs, Elam, Gaines, & Frank's audit procedures performed, relevant audit evidence obtained, other audit-related workpapers, and conclusions reached. Audit Documentation shall not include custom-developed documents, data, reports, analyses, recommendations, and deliverables authored or prepared by Berger, Toombs, Elam, Gaines, & Frank for the District under this Engagement Letter, or any documents belonging to the District or furnished to Berger, Toombs, Elam, Gaines, & Frank by the District.



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Review of Audit Documentation by a successor auditor or as part of due diligence is subject to applicable Berger, Toombs, Elam, Gaines, & Frank policies, and will be agreed to, accounted for and billed separately. Any such access to our Audit Documentation is subject to a successor auditor signing an Access and Release Letter substantially in Berger, Toombs, Elam, Gaines, & Frank's form. Berger, Toombs, Elam, Gaines, & Frank reserves the right to decline a successor auditor's request to review our Audit Documentation.

In the event we are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for the District, the District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

Indemnification, Limitation of Liability, and Claim Resolution

Because we will rely on the District and its management and Board of Supervisors to discharge the foregoing responsibilities, the District agrees to indemnify, hold harmless and release Berger, Toombs, Elam, Gaines & Frank, its partners, directors, and employees from all third-party claims, liabilities, losses and costs arising in circumstances where there has been a knowing misrepresentation by a member of the District's management.

The District and Berger, Toombs, Elam, Gaines & Frank agree that no claim arising out of, from, or relating to the services rendered pursuant to this engagement letter shall be filed more than two years after the date of the audit report issued by Berger, Toombs, Elam, Gaines & Frank or the date of this engagement letter if no report has been issued. To the fullest extent permitted by Florida law, our firm shall not be liable for any loss of profits, business interruption, or other consequential, incidental, or punitive damages. In all circumstances, the total liability for any claim arising from this engagement will not exceed the total amount of the fees paid by the District to Berger, Toombs, Elam, Gaines & Frank under this engagement letter. Notwithstanding the foregoing, nothing in this limitation of liability provision shall, or shall be interpreted or construed to, relieve the District of its payment obligations to Berger, Toombs, Elam, Gaines & Frank under this Engagement Letter.

Confidentiality

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of the District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. The District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of the District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.



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November 12, 2025
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Retention of Records

We will return to you all original records you provide to us in connection with this engagement. Further, in addition to providing you with those deliverables set forth in this Engagement Letter, upon request, we will provide you with a copy of any records we prepare or accumulate in connection with such deliverables which are not otherwise reflected in your books and records without which your books and records would be incomplete. You have the sole responsibility for retaining and maintaining in your possession or custody all of your financial and non-financial records related to this engagement. We will not host, and will not accept responsibility to host, any of your records. We, however, may maintain a copy of any records of yours necessary for us to comply with applicable law and/or professional standards or to exercise our rights under this Engagement Letter. Any such records retained by us will be destroyed in accordance with our record retention policies.

Termination

Either party hereto may terminate this Engagement Letter for any reason upon fifteen (15) days' prior written notice to the other party. In the event the District terminates this engagement, the District will pay us for all services rendered, expenses incurred, and noncancelable commitments made by us on the District's behalf through the effective date of termination.

Either party may terminate this Engagement Letter upon written notice if: (i) circumstances arise that in its judgment cause its continued performance to result in a violation of law, a regulatory requirement, applicable professional or ethical standards, or in the case of Berger, Toombs, Elam, Gaines, & Frank, our client acceptance or retention standards; or (ii) if the other party is placed on a Sanctioned List, or if any director or executive of, or other person closely associated with such other party or its affiliate, is placed on a Sanctioned List.

Neither Berger, Toombs, Elam, Gaines & Frank nor the District shall be responsible for any delay or failure in its performance resulting from acts beyond our reasonable control or unforeseen or unexpected circumstances, such as, but not limited to, acts of God, government or war, riots or strikes, disasters, fires, floods, epidemics, pandemics, or outbreaks of communicable disease, cyberattacks, and internet or other system or network outages. At the District's option, the District may terminate this Engagement Letter where our services are delayed more than 120 days; however, the District is not excused from paying us for all amounts owed for services rendered and deliverables provided prior to the termination of this Engagement Letter.

The parties agree that those provisions of this Engagement Letter which, by their context, are intended to survive, including, but not limited to, payment, limitations on liability, claim resolution, use and ownership, and confidentiality obligations, shall survive the termination of this Engagement Letter.



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November 12, 2025
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Miscellaneous

We may mention your name and provide a general description of the engagement in our client lists and marketing materials.

Each party hereto affirms it has not been placed on a Sanctioned List (as defined below) and will promptly notify the other party upon becoming aware that it has been placed on a Sanctioned List at any time throughout the duration of this Engagement Letter. The District shall not, and shall not permit third parties to, access or use any of the deliverables provided for hereunder, or Third-Party Products provided hereunder, in violation of any applicable sanctions laws or regulations, including, but not limited to, accessing or using the deliverables provided for hereunder or any Third-Party Products from any territory under embargo by the United States. The District shall not knowingly cause Berger, Toombs, Elam, Gaines & Frank to violate any sanctions applicable to Berger, Toombs, Elam, Gaines & Frank. As used herein "Sanctioned List" means any sanctioned person or entity lists promulgated by the Office of Foreign Assets Control of the U.S. Department of the Treasury and the U.S. State Department.

Any term of this Engagement Letter that would be prohibited by or impair our independence under applicable law or regulation shall not apply, to the extent necessary only to avoid such prohibition or impairment.

Governing Law

This Engagement Letter, including, without limitation, its validity, interpretation, construction, and enforceability, and any dispute, litigation, suit, action, claim, or other legal proceeding arising out of, from, or relating in any way to this Engagement Letter, any provisions herein, a report issued or the services provided hereunder, will be governed and construed in accordance with the laws of the State of Florida, without regard to its conflict of law principles, and applicable U.S. federal law.

Entire Agreement

This Engagement Letter constitutes the entire agreement between Berger, Toombs, Elam, Gaines & Frank and the District, and supersedes all prior agreements, understandings, and proposals, whether oral or written, relating to the subject matter of this Engagement Letter including any separate nondisclosure agreement executed between the parties.

If any term or provision of this Engagement Letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

This Engagement Letter may be amended or modified only by a written instrument executed by both parties.



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Electronic Signatures and Counterparts

This Engagement Letter may be executed in one or more counterparts, each of which will be deemed to be an original, but all of which taken together will constitute one and the same instrument. Each party agrees that any electronic signature of a party to this Engagement Letter or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid and have the same force and effect as a manual signature.

Acknowledgement and Acceptance

Each party acknowledges that it has read and agrees to all of the terms contained herein. Each party and its signatory below represent that said signatory is a duly authorized representative of such party and has the requisite power and authority to bind such party to the undertakings and obligations contained herein.

Please sign and return this letter to indicate your acknowledgment of, and agreement with, the terms of this Engagement Letter.

Sincerely,

BERGER, TOOMBS, ELAM, GAINES & FRANK
CERTIFIED PUBLIC ACCOUNTANTS PL

Maritza Stonebraker, CPA

Confirmed on behalf of the addressee:

Sign: _____

Title: _____

Date: _____



6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

To the Partners of
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

November 30, 2022

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL (the firm), in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PLC, has received a peer review rating of *pass*.



Bodine Perry

(BERGER_REPORT22)

**ADDENDUM TO ENGAGEMENT LETTER
PIER PARK COMMUNITY DEVELOPMENT DISTRICT
DATED NOVEMBER 12, 2025**

Public Records. Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**RIZZETTA & COMPANY
3434 COLWELL AVE, SUITE 200
TAMPA, FL 33614
PHONE: 850-334-9055**



Auditor: _____

**District: Pier Park Community
Development District**

Title: Director

By: _____

Title: _____

Date: November 12, 2025

Date: _____

Tab 7

COASTAL ELECTRIC PC LLC

7634 McElvey Road.

Panama City BCH, FL. 342408

coastalelectricpc@gmail.com

850-867-1533

EC# 1301-1235

Proposal: Pier Park CDD signs and poles

TO: James Snowden

Date: December 31st, 2025

Price to furnish all labor, Material, and permits for work listed below.

1. Provide and install $\frac{3}{4}$ conduit from pipe that crossed road to each direct burial pole that is owner supplied and was removed spring of 2025.
2. Provide and install 12x12x6 quazite box where chase conduit from other side of road is installed.
3. Pull # 10 THHN wire from vault on west side of pier park drive to quazite box, and to each pole. (Quantity 3).
4. Pull wire from last pole to CDD sign east side of pier park drive Make connections to sign and replace all damaged equipment on back of sign.
5. Install conduit and wire from Last pole to junction box under west sign. Replace all damaged equipment on rear of sign.

We hereby propose providing all labor and materials for the sum of \$9393.00
(NINE THOUSAND THREE HUNDRED TWENTY-NINE DOLLARS AND 00/100 CENT).

Acceptance of this proposal you hereby authorize Coastal Electrical PC LLC to do the work as described above.

Authorized signature. _____. Date. _____.

Due to the supply chain shortages. Price is only good for thirty Days.
Some items will have a longer lead time than others.



Proposal #105840

Date: 1/21/2026

Property:

Pier Park - Simon
600 Pier Park Drive
Panama City Beach, FL 32413

Landscape Service Provider:

Green Earth Southeast, LLC.
15167 Highway 331 Business
Suite B.
Freeport, FL 32439

Constitutes the entire agreement between the aforementioned parties and includes the scope of service, guarantees, terms and conditions, pricing, and payment responsibilities for landscape services provided at:

Pier Park - Simon
600 Pier Park Drive
Panama City Beach, FL 32413

Round-a-bout enhancement 01-26

Pricing Notice: All pricing is valid for 30 days from the date of issuance. Pricing is subject to change throughout the duration of the Project or Enhancement at the discretion of the company due to material escalation of product costs.

Irrigation Modifications: Any necessary modifications to existing irrigation systems are not included in this work order. Such modifications, if required, will be billed separately on a time-and-materials basis at our current irrigation labor rate.

Scope of Work:

- **Remove existing plant material in beds.**
- **Install Dwarf Pygmy Palms.**
- **Install Hawaiian Ti**
- **Install Firebush**
- **Install Lantana**
- **Install black metal edging**
- **Install River rock border**
- **Install black mulch**

Total: \$8,225.55

Plus Applicable Taxes

Your and Our Acceptance:

This Agreement will become effective only after acceptance as evidenced by the respective signatures of the parties' authorized representatives. This Agreement includes all of your and our obligations. No person has authority to make any claim, representation, promise or condition on our behalf that is not documented within this Agreement.

By _____**Jacob Switalski****Date** _____ 1/21/2026**Green Earth Southeast, LLC.****By** _____**Date** _____**Pier Park - Simon**



PIER PARK
600 PIER PARK DRIVE
PANAMA CITY BEACH, FLORIDA 32413

Sales: Matt Jones

Pier Park/Pier Park Jobsite/Design-Build

600 Pier Park Drive Panama City Beach, Florida 32413

Est ID: EST5953323

Date: Jan-27-2026

Email: james.snowden@simon.com

Phone:

Zone 1 (Round A Bout - Ford Garage)

\$74,047.75

Roundabout to Ford Garage

1	Plant Material	All Plant Material According to Landscape Plan	\$60,000.00	\$60000.00
66 Hours	Site Prep	Labor associated with prepping site for irrigation / plants / sod	\$50.85	\$3356.10
185 Hours	Plant Install labor	Labor Associated with installing all plant material	\$50.85	\$9407.25
20 Hours	Irrigation Labor Rate		\$64.22	\$1284.40

Zone 2 (Buffalo - Angry Tuna)

\$38,892.82

50 Flats	Annual Color - Seasonal Color		\$54.00	\$2700.00
25 Hours	Maintenance Labor Rate		\$56.66	\$1416.50
1	Plant Material	All Plant Material According to Landscape Plan	\$28,928.57	\$28928.57
25 Hours	Site Prep	Labor associated with prepping site for irrigation / plants / sod	\$50.85	\$1271.25
90 Hours	Plant Install labor	Labor Associated with installing all plant material	\$50.85	\$4576.50

Zone 3 (Pier Medians - Great White)

\$75,052.15

50	Annual Color - Seasonal Color		\$54.00	\$2700.00
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13 Hours	Maintenance Labor Rate		\$56.66	\$736.58
1	Plant Material	All Plant Material According to Landscape Plan	\$60,428.57	\$60428.57
40 Hours	Site Prep	Labor associated with prepping site for irrigation / plants / sod	\$50.85	\$2034.00
180 Hours	Plant Install labor	Labor Associated with installing all plant material	\$50.85	\$9153.00
Subtotal				\$187,992.72
Taxes				\$0.00
Estimate Total				\$187,992.72

Contract Payment Summary

PO #

Contract #

Payment Terms and Conditions

Upon the acceptance of the work, payment of the unpaid balance Contract Price when due together with such Value Added Taxes as may be applicable to such payment.

- Should the Client fail to make payments as they become due under the terms of the Contract (normally net 30 unless otherwise specefied) or in the event of any claim, interest at twelve percent (12%) per annum above the prime rate on such unpaid amounts shall also become due and payable until payment.
- The act of non-payment creates a lien in favor of the Contractor Inc. in any and all equipment and property of the Client in the possession of the Contractor Inc. as well as in the Work in progress as at the date of termination. the Contractor Inc. shall be at liberty to retain possession of the same pending payment in full.
- Notwithstanding anything contained herein to the contrary, the completion date of the Work shall be deemed to be extended by that number of days equal to any delay in payment to the Contractor Inc.

Exclusions

The Following matters are excluded from the Work, unless specified in writing to the contrary:

- Electrical Work is to be done by a certified electrician only and is always additional to the Contract.
- Iron railings removed during construction are always re-attached at an additional cost.
- Damage to existing irrigation lines during construction is considered to be an additional cost.
- Drainage: Should the Client's property be the lowest elevation in relation to surrounding property or buildings, the Contractor, Inc. reserves the right to retain a Soil Engineer to evaluate and propose drainage solutions. All costs for engineering services, as well as the actual drainage work will be at the Client's expense. Unless the Client has a detailed Topographical survey completed, the above clause may come into effect.
- Painting and Staining
- Conduit and connections for electrical, gas, and all other utilities and services
- Site Unknowns: Including, but not limited to, sub-surface conditions/obstacles that create unforeseen labor, equipment, material or disposal charges

Procedure for Extra Work and Changes

If it shall become necessary for the Contractor to make changes in any designs, drawings, plans, software, reports or specifications for any part of the project or reasons over which we have no control, or we are put to any extra work, cost or expense by reason of any act or matter over which it has no control, the Customer will pay to the Contractor a fee for such changed or extra Work calculated on a time and materials basis. All changes to Work or pricing or the terms of this Agreement will be read and understood within the context and meanings of this Agreement unless stated explicitly to the contrary. Extras to the Contract are payable by the Owner forthwith upon receipt of the Company's invoice.

Change Notice: Any Contract change in scope in excess of one thousand dollars (\$1,000.00) requires a Contract Change Notice under which Work is to proceed. Work will not commence under a Contract Change Notice (CNN) unless with written Owner approval.

For Changes in scope of less than one thousand dollars (\$1,000.00), the Contractor will provide the Customer notification by way of its Progress Report. In either instance, such notification shall be plain and clear in terms of scope and reason. Any record, telephone conversation or meeting in which such change in scope was introduced, shall be attached as supporting documentation.

Warranty and Tolerances

- Payments Received: The Warranty for the contract is only valid if payment is received in full on acceptance of the work.
- Diligence: the Contractor agrees to carry out its Work diligently and to provide sufficient supervision and inspection of its staff and subcontractors and that its work will be of proper and professional quality, and in full conformity with the requirements of the contract.
- Competence: the Contractor warrants that it is competent to perform the Work and that it has the necessary qualifications including knowledge and skill with the ability to use them effectively.
- Site Unknowns: It is the responsibility of the Client or the Client's Representative to fully inform the Contractor of all the information regarding site unknowns that may include difficult buried materials, cables, and pipes, tree stumps, drainage or water table issues, rock and shale sub-surfaces and/or other impediments, issues or factors that could otherwise impact the quality, cost and timeliness of project completion. Failure to notify the Contractor may lead to additional costs to the Client (at the Contractor's discretion) and schedule time not included in the Quotation in Schedule 1, and may require changes in design and construction to overcome such problems – all for which the Client will be responsible. Client can avoid such risks by permitting the Contractor to do appropriate soil and ground tests, review the site, and to secure additional required site information from appropriate government and other authorities. The cost(s) of such additional work is not included in the Quotation in Schedule 1 attachment.
- Damaged Utilities: Should damage occur to utilities during construction, the Contractor is only liable for the cost of the repair. the Contractor is not liable in any way for inconvenience to the Client caused by damage to the utilities.
- Damage to neighbors buried utilities, on the Client's property, are the responsibility of the Client.
- Building/Window/Vehicle Washing: Buildings, windows, or vehicles of the Client, including neighbors, are not intended to be kept clean due to dust during Construction or Work performed by the Contractor. Any necessary cleaning due to Construction or Work by the Contractor will be the responsibility of the Client.

Material Tolerances

- Wood: Pressure treated wood cannot be guaranteed against warp age, checking, or cupping. Cedar is expected to crack especially 6X6 up to 3/8 inch gaps and the entire length of the wood. Ipe is expected to crack especially 4X4 up to 3/8 inch gaps and the entire length of the wood.
- Stone: Natural stone has color variations that vary from stone to stone. In addition, mineral deposits such as lime,

iron, etc. can change the stone and even bleed. This is the nature of the product and the Client accepts this as a natural and acceptable quality of the stone.

- Metal: Metal, which is not galvanized, is not guaranteed from rusting commencing immediately after installation.
- Concrete: Spider cracks (hairline stress-fractures) are considered a normal characteristic of all types of concrete. Concrete may crack substantially over time due to proximity of tree roots. Colored concrete consistencies vary from truck to truck; therefore it is not possible to produce an exact match with pours over nine meters. The Client absolves the Contractor of liability if "smooth" concrete is the desired finish (due to slippage).
- Warranty Time Period: the Contractor warrants all construction and installation for a period of one (1) year, providing that they have been maintained properly. All construction materials are subject to manufacturer's specific warranties/guarantees. Planting is warranted for one (1) year if there is an approved irrigation system. Palm Trees are warranted for 90 days MAX.
- NO WARRANTY ON SOD EXCEPT IT IS CORRECT SPECIES AT TIME OF INSTALL
- Client Responsibilities: The Client recognizes and agrees that they have a responsibility to maintain constructions, plants, bushes, trees, and other installations in keeping with standard quality maintenance requirements in order for the Warranty to remain in affect. Failure to properly maintain materials or horticulture installations will void the warranty. Client further recognizes and agrees that damage to construction, materials, horticulture elements and other warrantable items of the project will not be warranted if the damage or loss is due to elements beyond the control of the Contractor. For example, flooding eaves troughs that damage plants, fallen branches, animal caused damage, frozen/ burst irrigation or drainage pipes that were not seasonally drained at the proper time, use of improper chemicals, improper maintenance, extreme or unusual weather conditions, and similar and/or related situations – void all warranties provided by the Contractor.
- Use of Client Selected and Approved Substandard Materials: Client recognized and agrees that if the Client has chosen and approved the use of substandard materials for any application that the one year warranty will be void or otherwise limited in writing on those items so impacted, but will remain in affect for all other elements of the project not impacted directly or indirectly by use of substandard materials. the Contractor will notify in writing to the Client any material that the Client has selected that would negatively impact the one year warranty of the Contractor – prior to purchasing and/or installing such materials.
- Material Grades: The Client recognizes that all materials come in a range of grades of quality and finishes, and that natural materials are not perfect. Natural wood have knots, and other natural materials have variability in color due to a wide range of factors, and that sample while useful in material selection decision-making, cannot be expected to accurately represent the total completed surface of a given construction or installation. the Contractor shall endeavor to enable the Client to see or understand the representative range of color, surface texture, and related of all materials begin seriously considered for installation on a project, however, it will be responsibility of the Client for the final selection of those materials. Once the selection has been approved by the Client, the Client will be responsible for all costs associated with changing any given material should the Client change their mind during or after material is purchased or constructed.

Contractor: _____
Matt Jones

Client: _____

Signature Date: _____
01/27/2026

Signature Date: _____

Email: info@gropropc.com

Tab 8

RESOLUTION 2026-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PIER PARK COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET(S) 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.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Pier Park Community Development District (“**District**”) prior to June 15, 2026, proposed budget(s) (“**Proposed Budget**”) for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**Fiscal Year 2026/2027**”); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PIER PARK COMMUNITY DEVELOPMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2026/2027 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE: _____, 2026

HOUR: _____

LOCATION: Simon Management Office
600 Pier Park Dr., Suite 125
Panama City Beach, FL 32413

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT(S).** The District Manager is hereby directed to submit a copy of the Proposed Budget to the local general-purpose governments at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget on the District’s website at least two days before the budget hearing date as set forth in Section 2 and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

6. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of

this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 20th DAY OF MAY 2026.

ATTEST:

**PIER PARK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Proposed Budget

(Exhibit USC, distributed to the BOS prior to the meeting)