

**MINUTES OF MEETING  
GOVERNORS PARK NORTH  
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of Governors Park North Community Development District held Public Hearings, a Regular Meeting and an Audit Committee Meeting on October 9, 2025 at 12:00 p.m., at the Holiday Inn and Suites, 620 Wells Road, Orange Park, Florida 32073.

**Present:**

Joshua Breakstone  
Noah Breakstone  
Kevin Kramer

Chair  
Vice Chair  
Assistant Secretary

**Also present:**

Ernesto Torres  
Felix Rodriguez  
Michael Eckert  
Peter Ma (via telephone)  
Matthew Guilbeault  
David D'Ambrosio (via telephone)

District Manager  
Wrathell, Hunt and Associates, LLC  
District Counsel  
District Engineer  
England-Thims & Miller  
BTI Partners

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mr. Torres called the meeting to order at 12:15 p.m.

Supervisors Noah Breakstone, Joshua Breakstone, and Kramer, were present. Supervisors Benyowitz and Fertel, were absent.

**SECOND ORDER OF BUSINESS**

**Public Comments**

No members of the public spoke.

**THIRD ORDER OF BUSINESS**

**Administration of Oath of Office to Elected Supervisors (the following will be provided in a separate package)**

Mr. Torres, a Notary of the State of Florida and duly authorized, administered the Oath of Office to Kevin Kramer, Joshua Breakstone and Noah Breakstone. All are familiar with the following:

- A. Updates and Reminders: Ethics Training for Special District Supervisors and Form 1
- B. Membership, Obligations and Responsibilities
- C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
- D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers

**FOURTH ORDER OF BUSINESS**

**Consideration of Resolution 2026-01, 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**

Mr. Torres presented Resolution 2026-01. The results of the Landowners’ Election were as follows:

Seat 1	Noah Breakstone	800 votes	Four-year Term
Seat 2	Josh Breakstone	800 votes	Four-year Term
Seat 3	Kevin Kramer	700 votes	Two-year Term
Seat 4	Aharon Benyowitz	700 votes	Two-year Term
Seat 5	Shira Fertel	700 votes	Two-year Term

**On MOTION by Mr. Noah Breakstone and seconded by Mr. Joshua Breakstone, with all in favor, Resolution 2026-01, 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, was adopted.**

**FIFTH ORDER OF BUSINESS**

**Consideration of Resolution 2026-02, Electing and Removing Certain Officers of the District and Providing for an Effective Date**

Mr. Torres presented Resolution 2026-02. Mr. Noah Breakstone nominated the following:

Chair	Joshua Breakstone
Vice Chair	Kevin Kramer
Assistant Secretary	Shira Fertel
Assistant Secretary	Noah Breakstone
Assistant Secretary	Aharon Benyowitz

No other nominations were made.

The following prior appointments by the Board remain unchanged by this Resolution:

Secretary	Craig Wrathell
Assistant Secretary	Ernesto Torres
Assistant Secretary	Felix Rogriguez
Treasurer	Craig Wrathell
Assistant Treasurer	Jeffrey Pinder

**On MOTION by Mr. Noah Breakstone and seconded by Mr. Joshua Breakstone, with all in favor, Resolution 2026-02, Electing, as nominated, and Removing Certain Officers of the District and Providing for an Effective Date, was adopted.**

**SIXTH ORDER OF BUSINESS**

**Consideration of Resolution 2026-03, Resetting the Date of the Landowners' Meeting and Election; Providing A Severability Clause; and Providing an Effective Date**

Mr. Torres presented Resolution 2026-03.

**On MOTION by Mr. Noah Breakstone and seconded by Mr. Joshua Breakstone, with all in favor, Resolution 2026-03, Resetting the Date of the Landowners' Meeting and Election; Providing A Severability Clause; and Providing an Effective Date, was adopted.**

**SEVENTH ORDER OF BUSINESS**

**Public Hearing Confirming the Intent of the District to Use the Uniform Method of Levy, Collection and Enforcement of Non-Ad Valorem**

Assessments as Authorized and Permitted by Section 197.3632, Florida Statutes; Expressing the Need for the Levy of Non-Ad Valorem Assessments and Setting Forth the Legal Description of the Real Property Within the District’s Jurisdictional Boundaries that May or Shall Be Subject to the Levy of District Non- Ad Valorem Assessments; Providing for Severability; Providing for Conflict and Providing for an Effective Date

- A. Affidavit/Proof of Publication
- B. Consideration of Resolution 2026-04, Expressing its Intent to Utilize the Uniform Method of Levying, Collecting, and Enforcing Non-Ad Valorem Assessments Which May Be Levied by the Governors Park North Community Development District in Accordance with Section 197.3632, Florida Statutes; Providing a Severability Clause; and Providing an Effective Date

Mr. Torres presented Resolution 2026-04.

**On MOTION by Mr. Kramer and seconded by Mr. Joshua Breakstone, with all in favor, the Public Hearing was opened.**

No affected property owners or members of the public were present or spoke.

**On MOTION by Mr. Kramer and seconded by Mr. Joshua Breakstone, with all in favor, the Public Hearing was closed.**

**On MOTION by Mr. Kramer and seconded by Mr. Joshua Breakstone, with all in favor, Resolution 2026-04, Expressing its Intent to Utilize the Uniform Method of Levying, Collecting, and Enforcing Non-Ad Valorem Assessments Which May Be Levied by the Governors Park North Community Development District in Accordance with Section 197.3632, Florida Statutes; Providing a Severability Clause; and Providing an Effective Date, was adopted.**

**EIGHTH ORDER OF BUSINESS**

**Public Hearing to Consider the Adoption of an Assessment Roll and the Imposition of Special Assessments Relating to the Financing and Securing of Certain Public Improvements**

Mr. Eckert stated this Public Hearing is related to levying the assessments based on the Capital Improvement Plan (CIP) that the Board previously approved.

**On MOTION by Mr. Noah Breakstone and seconded by Mr. Joshua Breakstone, with all in favor, the Public Hearing was opened.**

**A. Affidavit/Proof of Publication**

**B. Mailed Notice to Property Owner(s)**

These items were included for informational purposes.

Mr. Eckert posed and Mr. Torres responded to the following questions:

**Mr. Eckert:** Was the meeting properly noticed in the newspaper?

**Mr. Torres:** Yes.

**Mr. Eckert:** Do you have the proof of publication?

**Mr. Torres:** Yes. It is found in the agenda.

**Mr. Eckert:** Can you confirm that the notice was mailed to Landowners of record in accordance with Chapters 170 and 197?

**Mr. Torres:** Yes.

**Mr. Eckert:** Were the names and addresses obtained from the official County records?

**Mr. Torres:** Yes.

**Mr. Eckert:** Have the plans and specifications been on file and available for public inspection?

**Mr. Torres:** Yes.

Mr. Eckert stated that the two requirements of Florida Law, in relation to the assessments, are that the land has to receive a benefit from the CIP and the benefit has to be fairly allocated among the benefited parcels.

**C. Engineer’s Report (for informational purposes)**

Mr. Ma presented the Engineers Report dated June 13, 2025 and noted the following:

- The Report is unchanged since it was presented and approved by the Board at the Organizational Meeting.

- The CIP anticipates 1,759 residential units, comprised of 1,087 single-family units and 672 townhome units.
- Total acreage is 802 acres.
- The Master off-site infrastructure total cost is estimated at \$134,563,800, including a 20% contingency.
- The Master on-site infrastructure total cost is estimated at \$122,619,900, including a 20% contingency.

Mr. Eckert posed and Mr. Ma responded to the following questions:

**Mr. Eckert:** Based on your experience, are the cost estimates in the Report reasonable and proper?

**Mr. Ma:** Yes.

**Mr. Eckert:** Do you have any reason to believe the Project cannot be carried out by the District?

**Mr. Ma:** No.

**D. Master Special Assessment Methodology Report (for informational purposes)**

Mr. Torres presented the Master Special Assessment Methodology Report dated July 8, 2025. He noted the following:

- There have been no significant changes to the Master Special Assessment Methodology Report since it was presented and approved at the Organizational Meeting.
- The Development Plan anticipates 1,759 platted residential units.
- The anticipated total CIP costs are as stated in the Engineer’s Report, as specified above.
- The proposed financing plan for the District provides for the issuance of the Bonds in the approximate principal amount of \$477,210,000 to finance approximately \$348,419,364 in CIP costs.

Regarding whether further action will be necessary if the lot/unit types, numbers and/or sizes change, Mr. Eckert stated that language can be added to the Master Methodology to allow for those types of changes.

Mr. Eckert posed and Mr. Torres responded to the following questions:

**Mr. Eckert:** For the transportation improvements, utility and stormwater facilities, will the special and peculiar benefits include added use of the property, added enjoyment of the property and increase marketability of the property?

**Mr. Torres:** Yes.

**Mr. Eckert:** For the recreation improvements, will the special and peculiar benefits include added use of the property, added enjoyment of the property and increase marketability of the property and eliminate the need for individual owners to build duplicate facilities?

**Mr. Torres:** Yes.

**Mr. Eckert:** For the neighborhood improvements, will the special and peculiar benefits include the added enjoyment of the property, likely increase in marketability and likely increase value of the property?

**Mr. Torres:** Yes.

**Mr. Eckert:** Would some of the other benefits of the District's CIP include access to the property by roads, availability of recreational amenities, improve property value, improve usability of the property and improve aesthetics?

**Mr. Torres:** Yes.

**Mr. Eckert:** In your professional opinion, do the lands subject to the assessments receive special benefits from the District's Improvement Plan?

**Mr. Torres:** Yes.

**Mr. Eckert:** In your professional opinion, are the special assessments reasonably apportioned among the lands subject to the special assessments?

**Mr. Torres:** Yes.

**Mr. Eckert:** In your professional opinion, is it reasonable, proper and just to assess the costs of the project against the lands in the District in accordance with your Methodology, which results in the special assessments set forth in the final assessment roll?

**Mr. Torres:** Yes.

**Mr. Eckert:** Is it your opinion that the special benefits the lands will receive as set forth in the final assessment roll will be equal to or in excess of the special assessments thereon when allocated as set forth in the Methodology.

**Mr. Torres:** Yes.

**Mr. Eckert:** Is it your opinion that it is in the best interest of the District that the special assessments be paid and collected in accordance with the Methodology and the District's Assessment Resolutions?

**Mr. Torres:** Yes.

- **Hear testimony from the affected property owners as to the propriety and advisability of making the improvements and funding them with special assessments on the property.**

No affected property owners or members of the public spoke.

Mr. Eckert stated that no members of the public were present.

There were no Board Member questions.

Mr. Eckert asked if any letters were received by the District Manager objecting to the assessments or pertaining to the assessments. Mr. Torres stated none were received.

- **Thereafter, the governing authority shall meet as an equalizing board to hear any and all complaints as to the special assessments on a basis of justice and right.**

The Board, sitting as the Equalizing Board, made no changes to the assessment levels.

- E. Consideration of Resolution 2026-05, Authorizing District Projects for Construction and/or Acquisition of Infrastructure Improvements; Equalizing, Approving, Confirming, and Levying Special Assessments on Property Specially Benefited by Such Projects to Pay the Cost Thereof; Providing for the Payment and the Collection of Such Special Assessments by the Methods Provided for by Chapters 170, 190, and 197, Florida Statutes; Confirming the District's Intention to Issue Special Assessment Bonds; Making Provisions for Transfers of Real Property to Governmental Bodies; Providing for the Recording of an Assessment Notice; Providing for Severability, Conflicts and an Effective Date**

Mr. Eckert presented Resolution 2026-05, which accomplishes the following:

- Sets forth the Board's ability to adopt the Resolution.
- Makes certain findings based on the steps taken to date, as well as the evidence presented at today's hearing.

- Authorizes the District project, as set forth in the Engineer’s Report.
- Approves the costs of the project and the costs to be paid by the special assessments.
- Equalizes, approves, confirms and levies the special assessments.
- Provides for finalization of the special assessments in the future when the project is complete.
- Provides for the payment of special assessments and the manners of collection of such special assessments.
- Provides for the true-up obligations and for the application of true-up payments.
- Provides that certain property owned by HOAs, POAs and governments are exempt from assessments.
- Provides for the recording of an assessment notice in the property records.
- The remaining items in the Resolution are self-explanatory.

**On MOTION by Mr. Joshua Breakstone and seconded by Mr. Noah Breakstone, with all in favor, Resolution 2026-05, Authorizing District Projects for Construction and/or Acquisition of Infrastructure Improvements; Equalizing, Approving, Confirming, and Levying Special Assessments on Property Specially Benefited by Such Projects to Pay the Cost Thereof; Providing for the Payment and the Collection of Such Special Assessments by the Methods Provided for by Chapters 170, 190, and 197, Florida Statutes; Confirming the District's Intention to Issue Special Assessment Bonds; Making Provisions for Transfers of Real Property to Governmental Bodies; Providing for the Recording of an Assessment Notice; Providing for Severability, Conflicts and an Effective Date, was adopted.**

**On MOTION by Mr. Noah Breakstone and seconded by Mr. Joshua Breakstone, with all in favor, the Public Hearing was closed.**

**NINTH ORDER OF BUSINESS**

**Public Hearing to Hear Public Comments and Objections to the Adoption of the Rules of Procedure, Pursuant to Sections 120.54 and 190.035, Florida Statutes**

**A. Affidavits of Publication**

**B. Consideration of Resolution 2026-06, Adopting Rules of Procedure; Providing a Severability Clause; and Providing an Effective Date**

Mr. Torres presented Resolution 2026-06.

**On MOTION by Mr. Kramer and seconded by Mr. Joshua Breakstone, with all in favor, the Public Hearing was opened.**

No affected property owners or members of the public were present or spoke.

**On MOTION by Mr. Kramer and seconded by Mr. Joshua Breakstone, with all in favor, the Public Hearing was closed.**

**On MOTION by Mr. Noah Breakstone and seconded by Mr. Kramer, with all in favor, Resolution 2026-06, Adopting Rules of Procedure; Providing a Severability Clause; and Providing an Effective Date, was adopted.**

**TENTH ORDER OF BUSINESS**

**Public Hearing on Adoption of Fiscal Year 2024/2025 Budget**

- A. Affidavit of Publication**
- B. Consideration of Resolution 2026-07, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Ending September 30, 2025; Authorizing Budget Amendments; and Providing an Effective Date**

Mr. Torres presented Resolution 2026-07. He reviewed the proposed Fiscal Year 2025 budget, which is a partial-year Landowner-funded budget, with expenses funded as they are incurred.

**On MOTION by Mr. Kramer and seconded by Mr. Joshua Breakstone, with all in favor, the Public Hearing was opened.**

No affected property owners or members of the public were present or spoke.

**On MOTION by Mr. Kramer and seconded by Mr. Joshua Breakstone, with all in favor, the Public Hearing was closed.**

**On MOTION by Mr. Kramer and seconded by Mr. Joshua Breakstone, with all in favor, Resolution 2026-07, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Ending September 30, 2025; Authorizing Budget Amendments; and Providing an Effective Date, was adopted.**

**ELEVENTH ORDER OF BUSINESS**

**Public Hearing on Adoption of Fiscal Year 2025/2026 Budget**

- A. Affidavit of Publication**
- B. Consideration of Resolution 2026-08, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2026; Authorizing Budget Amendments; and Providing an Effective Date**

Mr. Torres presented Resolution 2026-08. He reviewed the proposed Fiscal Year 2026 budget, highlighting increases, decreases and adjustments, compared to the Fiscal Year 2025 budget, and explained the reasons for any changes. This is a Landowner-contribution budget, with expenses being funded as they are incurred.

**On MOTION by Mr. Kramer and seconded by Mr. Noah Breakstone, with all in favor, the Public Hearing was opened.**

No affected property owners or members of the public were present or spoke.

**On MOTION by Mr. Kramer and seconded by Mr. Joshua Breakstone, with all in favor, the Public Hearing was closed.**

**On MOTION by Mr. Noah Breakstone and seconded by Mr. Kramer, with all in favor, Resolution 2026-08, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2026; Authorizing Budget Amendments; and Providing an Effective Date, was adopted.**

**TWELFTH ORDER OF BUSINESS**

**Consideration of Greenberg Traurig P.A. Bond Counsel Engagement**

Mr. Torres presented the Greenberg Traurig P.A. Bond Counsel Engagement Letter Agreement.

**On MOTION by Mr. Kramer and seconded by Mr. Joshua Breakstone, with all in favor, the Greenberg Traurig P.A. Bond Counsel Engagement Letter Agreement, was approved.**

**THIRTEENTH ORDER OF BUSINESS**

**Recess Regular Meeting/Commencement of Audit Selection Committee Meeting**

The Regular Meeting recessed and the Audit Selection Committee Meeting commenced.

**FOURTEENTH 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)**

Mr. Torres discussed his experience with the respondents and the qualifications and pricing of the respondents.

**I. Berger, Toombs, Elam, Gaines & Frank**

Bid: \$3,500 for the year ended September 30, 2025, \$3,600 for Fiscal Year 2026, \$3,700 for Fiscal Year 2027, \$3,800 for Fiscal Year 2028 and \$3,900 for Fiscal Year 2029, plus an additional \$1,400 per bond issuance.

**II. DiBartolomeo, McBee, Hartley & Barnes, P.A.**

Bid: \$2,850 for Fiscal Year 2025, \$2,950 for Fiscal Year 2026, \$3,150 for Fiscal Year 2027, \$3,350 for Fiscal Year 2028 and \$3,500 for Fiscal Year 2029, plus an additional \$1,250 with bond issuance.

**III. Grau & Associates**

Bid: \$3,000 for Fiscal Year 2025, \$3,100 for Fiscal Year 2026, \$3,200 for Fiscal Year 2027, \$3,300 for Fiscal Year 2028 and \$3,400 for Fiscal Year 2029, plus an additional \$1,500 with bond issuance.

**D. Auditor Evaluation Matrix/Ranking**

Mr. Kramer discussed his recommended scoring. The Board, sitting as the Audit Selection Committee, agreed with Mr. Kamer’s scores and ranking, as follows:

- #1 DiBartolomeo, McBee, Hartley & Barnes, P.A. 98 Points
- #2 Grau & Associates 97 Points

#3 Berger, Toombs, Elam, Gaines & Frank

96 Points

**FIFTEENTH ORDER OF BUSINESS**

**Termination of Audit Selection Committee Meeting/Reconvene Regular Meeting**

The Audit Selection Committee Meeting terminated and the Regular Meeting reconvened.

**SIXTEENTH ORDER OF BUSINESS**

**Consider Recommendation of Audit Selection Committee**

- **Award of Contract**

<p><b>On MOTION by Mr. Kramer and seconded by Mr. Joshua Breakstone, with all in favor, accepting the Audit Selection Committee scores, ranking and recommendation as the CDD Board’s own scores and ranking; ranking DiBartolomeo, McBee, Hartley &amp; Barnes, P.A., as the #1 ranked respondent to the RFP for Annual Audit Services; and authorizing the negotiation and execution of the Annual Audit Services Contract to DiBartolomeo, McBee, Hartley &amp; Barnes, P.A., was approved.</b></p>
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**SEVENTEENTH ORDER OF BUSINESS**

**Consideration of Goals and Objectives Reporting FY2026 [HB7013 - Special Districts Performance Measures and Standards Reporting]**

Mr. Torres presented the Goals and Objectives Reporting Fiscal Year 2026 Performance Measures and Standards. He noted that it will be necessary to authorize the Chair to approve the findings related to the 2025 Goals and Objectives.

- **Authorization of Chair to Approve Findings Related to 2025 Goals and Objectives Reporting**

<p><b>On MOTION by Mr. Kramer and seconded by Mr. Noah Breakstone, with all in favor, the Goals and Objectives Reporting Fiscal Year 2026 Performance Measures and Standards and authorizing the Chair to approve the findings related to the 2025 Goals and Objectives Reporting, were approved.</b></p>
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**EIGHTEENTH ORDER OF BUSINESS**

**Consideration of Resolution 2026-09, Designating the Location of the Local District Records Office and Providing an Effective Date**

This item was deferred.

**NINETEENTH ORDER OF BUSINESS**

**Acceptance of Unaudited Financial Statements as of August 31, 2025**

**On MOTION by Mr. Kramer and seconded by Mr. Joshua Breakstone, with all in favor, the Unaudited Financial Statements as of August 31, 2025, were accepted.**

**TWENTIETH ORDER OF BUSINESS**

**Approval of Minutes**

**A. July 8, 2025 Organizational Meeting**

Mr. Eckert submitted the following changes to District Management:

Line 48: Change “declinations/resignations” to “written declinations”

Line 157: Delete “/or”

Line 197: Insert “8.A. through 8.G.,” before “were”

Line 257: Change “Two Board Members” to “Supervisors Benyowitz and Fertel”

Line 338: Insert “for two Supervisors” after “compensation”

Line 406: Insert “Preliminary” before “Master”

**B. August 14, 2025 Landowners’ Meeting**

**On MOTION by Mr. Kramer and seconded by Mr. Joshua Breakstone, with all in favor, the July 8, 2025 Organizational Meeting Minutes, as amended to incorporate District Counsel’s edits, and the August 14, 2025 Landowners’ Meeting Minutes, as presented, were approved.**

**TWENTY-FIRST ORDER OF BUSINESS**

**Staff Reports**

**A. District Counsel: Kutak Rock LLP**

Mr. Eckert stated the Bond Validation Hearing is November 6, 2025. He anticipates being able to issue bonds about 30 days after that.

**B. District Engineer (Interim): England-Thims & Miller, Inc.**

There was no report.

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

- **NEXT MEETING DATE: November 13, 2025 at 12:00 PM**
  - **QUORUM CHECK**

**TWENTY-SECOND ORDER OF BUSINESS**

**Board Members' Comments/Requests**

There were no Board Members' comments or requests.

**TWENTY-THIRD ORDER OF BUSINESS**

**Public Comments**

No members of the public spoke.

**TWENTY-FOURTH ORDER OF BUSINESS**

**Adjournment**

**On MOTION by Mr. Kramer and seconded by Mr. Joshua Breakstone, with all in favor, the meeting adjourned at 12:47 p.m.**

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

  
Secretary/Assistant Secretary

  
Chair/Vice Chair