Rizzetta & Company

Channing Park
Community Development District

Board of Supervisors'
Regular Meeting
August 20, 2026

District Office:
2700 S. Falkenburg Road, Suite 2745
Riverview, Florida 33578
813.533.2950

www.channingparkcdd.org

Professionals in Community Management

CHANNING PARK
COMMUNITY DEVELOPMENT DISTRICT AGENDA

Channing Park Recreation Center located at
17358 Chelsea Downs Circle Lithia, FL 33547

Board of Supervisors	Michael Basso	Chairman
	Steven Kelly	Vice Chairman
	Gary Randolph Sr.	Asst. Secretary
	Brent Scoggins	Asst. Secretary
	Matt Beckley	Asst. Secretary
District Manager	Sam Stevens	Rizzetta & Company, Inc.
District Attorney	Lauren Gentry	Kilinski /Van Wyk
District Engineer	Victor Barbosa	Atwell, LLC

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

The Audience Comment portion of the agenda is where individuals may make comments on 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 (813)533-2950. 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.

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE • 2700 S. FALKENBURG RD, STE 2745. • RIVERVIEW, FL 33578
www.channingparkcdd.org

Board of Supervisors
Channing Park Community
Development District

August 12, 2026

FINAL AGENDA

The regular meeting of the Board of Supervisors of Channing Park Community Development District will be held on **Thursday, August 20, 2026, at 4:30 p.m.** at the Channing Park Recreation Center located at 17358 Chelsea Downs Circle, Lithia, FL 33547. The following is the agenda for this meeting.

1. **CALL TO ORDER**
2. **AUDIENCE COMMENTS ON AGENDA ITEMS**
3. **STAFF REPORTS**
   - **A.** District Counsel
   - **B.** District Engineer
   - **C.** District Manager
     - **i.** Presentation of 1st and 2nd Quarter Website Compliance Report.....Tab 1
4. **BUSINESS ITEMS**
   - **A.** Public Hearing on Fiscal Year 2026/2027 Final Budget
     - **i.** Public Comments on Final Budget
     - **ii.** Consideration of Resolution 2026-06; Approving Fiscal Year 2026/2027 Final Budget .....Tab 2
   - **B.** Consideration of Resolution 2026-07; Levying O&M Assessments for Fiscal Year 2026/2027.....Tab 3
   - **C.** Acceptance of the 1st Addendum to the Contract for District Management Services .....Tab 4
   - **D.** Acceptance of the 2nd Addendum to the Contract for Professional Technology Services .....Tab 5
   - **E.** Consideration of Resolution 2026-08; Approving Fiscal Year 2026/2027 Meeting Schedule.....Tab 6
   - **F.** Consideration of Resolution 2026-09; Declaring Vacancies.....Tab 7
   - **G.** Acceptance of Fiscal Year 2025-2026 District Goals and Objectives Performance Measures and Standards Annual Reporting Form .....Tab 8
   - **H.** Acceptance of Fiscal Year 2026-2027 District Goals and Objectives Performance Measures and Standards Annual Reporting Form.....Tab 9
5. **BUSINESS ADMINISTRATION**
   - **A.** Acceptance of Brent Scoggins Resignation .....Tab 10
   - **B.** Acceptance of Fiscal Year 2025 Financial Audit Report.....Tab 11
   - **C.** Review of LLS Tax Solutions Annual Arbitrage Rebate Report as of April 29, 2026.....Tab 12
   - **D.** Consideration of Financial Statement for March, April, May, June, and July of 2026.....Tab 13
   - **E.** Consideration of Operations & Maintenance Expenditures for March, April, May, June, and July of 2026 .....Tab 14
   - **F.** Consideration of the Minutes of the Board of Supervisors' Meeting held on April 16, 2026.....Tab 15
6. **SUPERVISOR REQUESTS**
7. **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 (813) 533-2950.

Sincerely,

Sam Stevens

District Manager

Tab 1



Quarterly Compliance Audit Report

Channing Park

Date: June 2026 - 2nd Quarter
Prepared for: Matthew Huber
Developer: Rizzetta
Insurance agency:

Preparer:
Jason Morgan - *Campus Suite Compliance*
ADA Website Accessibility and Florida F.S. 189.069 Requirements

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ADA Compliance Categories 7
Web Accessibility Glossary 11

Compliance Audit Overview

The Community Website Compliance Audit (CWCA) consists of a thorough assessment of Florida Community Development District (CDD) websites to assure that specified district information is available and fully accessible. Florida Statute Chapter 189.069 states that effective October, 2015, every CDD in the state is required to maintain a fully compliant website for reporting certain information and documents for public access.

The CWCA is a reporting system comprised of quarterly audits and an annual summary audit to meet full disclosure as required by Florida law. These audits are designed to assure that CDDs satisfy all compliance requirements stipulated in Chapter 189.069.

Compliance Criteria

The CWCA focuses on the two primary areas – website accessibility as defined by U.S. federal laws, and the 16-point criteria enumerated in Florida Statute Chapter 189.069.



ADA Website Accessibility

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines – WCAG 2.1, which is the international standard established to keep websites barrier-free and the recognized standard for ADA-compliance.



Florida Statute Compliance

Pursuant to F.S. 189.069, every CDD is required to maintain a dedicated website to serve as an official reporting mechanism covering, at minimum, 16 criteria. The information required to report and have fully accessible spans: establishment charter or ordinance, fiscal year audit, budget, meeting agendas and minutes and more. For a complete list of statute requirements, see page 3.

Audit Process

The Community Website Compliance Audit covers all CDD web pages and linked PDFs.* Following the WCAG 2.1 levels A, AA, and AAA for web content accessibility, a comprehensive scan encompassing 312 tests is conducted for every page. In addition, a human inspection is conducted to assure factors such as navigation and color contrasts meet web accessibility standards. See page 4 for complete accessibility grading criteria.

In addition to full ADA-compliance, the audit includes a 16-point checklist directly corresponding with the criteria set forth in Florida Statute Chapter 189.069. See page 5 for the complete compliance criteria checklist.

* **NOTE**: Because many CDD websites have links to PDFs that contain information required by law (meeting agendas, minutes, budgets, miscellaneous and ad hoc documents, etc.), audits include an examination of all associated PDFs. **PDF remediation** and ongoing auditing is critical to maintaining compliance.



ADA Website Accessibility

Result: PASSED

Accessibility Grading Criteria

Passed	Description
Passed	**Website errors*** **0** WCAG 2.1 errors appear on website pages causing issues**
Passed	**Keyboard navigation** The ability to navigate website without using a mouse
Passed	**Website accessibility policy** A published policy and a vehicle to submit issues and resolve issues
Passed	**Color contrast** Colors provide enough contrast between elements
Passed	**Video captioning** Closed-captioning and detailed descriptions
Passed	**PDF accessibility** Formatting PDFs including embedded images and non-text elements
Passed	**Site map** Alternate methods of navigating the website

*Errors represent less than 5% of the page count are considered passing
**Error reporting details are available in your Campus Suite Website Accessibility dashboard

Florida F.S. 189.069 Requirements

Result: PASSED

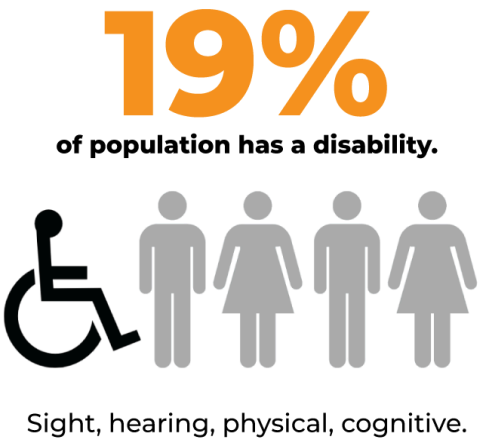
Compliance Criteria

Passed	Description
Passed	Full Name and primary contact specified
Passed	Public Purpose
Passed	Governing body Information
Passed	Fiscal Year
Passed	Full Charter (Ordinance and Establishment) Information
Passed	CDD Complete Contact Information
Passed	District Boundary map
Passed	Listing of taxes, fees, assessments imposed by CDD
Passed	Link to Florida Commission on Ethics
Passed	District Budgets (Last two years)
Passed	Complete Financial Audit Report
Passed	Listing of Board Meetings
Passed	Public Facilities Report, if applicable
Passed	Link to Financial Services
Passed	Meeting Agendas for the past year, and 1 week prior to next

Accessibility overview

Everyone deserves equal access.

With nearly 1-in-5 Americans having some sort of disability – visual, hearing, motor, cognitive – there are literally millions of reasons why websites should be fully accessible and compliant with all state and federal laws. Web accessibility not only keeps board members on the right side of the law, but enables the entire community to access all your web content. The very principles that drive accessible website design are also good for those without disabilities.



The legal and right thing to do

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines, WCAG 2.1, the international standard established to keep websites barrier-free. Plain and simple, any content on your website must be accessible to everyone.



ADA Compliance Categories

Most of the problems that occur on a website fall in one or several of the following categories.



Contrast and colors

Some people have vision disabilities that hinder picking up contrasts, and some are color blind, so there needs to be a distinguishable contrast between text and background colors. This goes for buttons, links, text on images – everything. Consideration to contrast and color choice is also important for extreme lighting conditions.

Contract checker: *http://webaim.org/resources/contrastchecker*



Using semantics to format your HTML pages

When web page codes are clearly described in easy-to-understand terms, it enables broader sharing across all browsers and apps. This 'friendlier' language not only helps all the users, but developers who are striving to make content more universal on more devices.



Text alternatives for non-text content

Written replacements for images, audio and video should provide all the same descriptors that the non-text content conveys. Besides helping with searching, clear, concise word choice can make vivid non-text content for the disabled.

Helpful article: *http://webaim.org/techniques/alttext*



Ability to navigate with the keyboard

Not everyone can use a mouse. Blind people with many with motor disabilities have to use a keyboard to make their way around a

website. Users need to be able to interact fully with your website by navigating using the tab, arrows and return keys only. A “skip navigation” option is also required. Consider using WAI-ARIA for improved accessibility, and properly highlight the links as you use the tab key to make sections.

Helpful article: *www.nngroup.com/articles/keyboard-accessibility*
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Easy to navigate and find information

Finding relevant content via search and easy navigation is a universal need. Alt text, heading structure, page titles, descriptive link text (no ‘click here’ please) are just some ways to help everyone find what they’re searching for. You must also provide multiple ways to navigate such as a search and a site map.

Helpful article: *http://webaim.org/techniques/sitetools/*



Properly formatting tables

Tables are hard for screen readers to decipher. Users need to be able to navigate through a table one cell at a time. In addition to the table itself needing a caption, row and column headers need to be labeled and data correctly associated with the right header.

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Making PDFs accessible

PDF files must be tagged properly to be accessible, and unfortunately many are not. Images and other non-text elements within that PDF also need to be ADA-compliant. Creating anew is

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Forms are common tools for gathering info and interacting. From logging in to registration, they can be challenging if not designed to be web-accessible. How it's laid out, use of labels, size of clickable areas and other aspects need to be considered.

Helpful article: *http://webaim.org/techniques/forms*



Alternate versions

Attempts to be fully accessible sometimes fall short, and in those cases, alternate versions of key pages must be created. That is, it is sometimes not feasible (legally, technically) to modify some content. These are the 'exceptions', but still must be accommodated.



Feedback for users

To be fully interactive, your site needs to be able to provide an easy way for users to submit feedback on any website issues. Clarity is

key for both any confirmation or error feedback that occurs while engaging the page.



Other related requirements

No flashing

Blinking and flashing are not only bothersome, but can be disorienting and even dangerous for many users. Seizures can even be triggered by flashing, so avoid using any flashing or flickering content.

Timers

Timed connections can create difficulties for the disabled. They may not even know a timer is in effect, it may create stress. In some cases (e.g., purchasing items), a timer is required, but for most school content, avoid using them.

Fly-out menus

Menus that fly out or down when an item is clicked are helpful to dig deeper into the site's content, but they need to be available via keyboard navigation, and not immediately snap back when those using a mouse move from the clickable area.

No pop-ups

Pop-up windows present a range of obstacles for many disabled users, so it's best to avoid using them altogether. If you must, be sure to alert the user that a pop-up is about to be launched.

Web Accessibility Glossary

Assistive technology	Hardware and software for disabled people that

	enable them to perform tasks they otherwise would not be able to perform (e..g., a screen reader)
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Website accessibility	Making your website fully accessible for people of all abilities
W3C	World Wide Web Consortium – the international body that develops standards for using the web



Quarterly Compliance Audit Report

Channing Park

Date: March 2026 - 1st Quarter
Prepared for: Matthew Huber
Developer: Rizzetta
Insurance agency:

Preparer:
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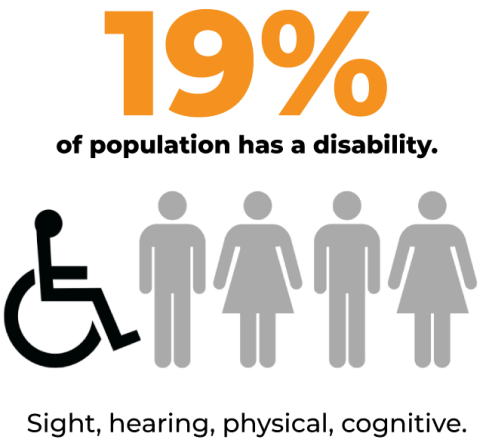
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Tab 2

Rizzetta & Company

Channing Park
Community Development District

Approved Proposed Budget

Fiscal Year 2026/2027

Presented by: Rizzetta & Company, Inc.

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Proposed Budget
Channing Park Community Development District
General Fund
Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 03/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
1								
2	**ASSESSMENT REVENUES**							
3								
4	***Special Assessments***							
5	Tax Roll	$ 97,602	$ 97,602	$ 96,854	$ 748	$ 96,854	$ -	
6								
7	**Assessment Revenue Subtotal**	**$ 97,602**	**$ 97,602**	**$ 96,854**	**$ 748**	**$ 96,854**	**$ -**	
8								
9	**OTHER REVENUES**							
10								
11	Interest Earnings	$ 73	$ 146	$ -	$ 146	$ -	$ -	
12	Balance Forward from Prior Year	$ -	$ -	$ -	$ -	$ -	$ -	
13								
14	**Other Revenue Subtotal**	**$ 73**	**$ 146**	**$ -**	**$ 146**	**$ -**	**$ -**	
15								
16	**TOTAL REVENUES**	**$ 97,675**	**$ 97,748**	**$ 96,854**	**$ 894**	**$ 96,854**	**$ -**	
17								
18	**EXPENDITURES - ADMINISTRATIVE**							
19								
20	***Legislative***							
21	Supervisor Fees	$ 400	$ 800	$ 2,000	$ 1,200	$ 2,000	$ -	Only 2 Meetings per year
22	***Financial & Administrative***							
23	Accounting Services	$ 6,061	$ 12,121	$ 12,121	$ -	$ 12,485	$ 364	
24	Administrative Services	$ 1,638	$ 3,276	$ 3,276	$ -	$ 3,374	$ 98	
25	Arbitrage Rebate Calculation	$ -	$ -	$ 500	$ 500	$ 500	$ -	
26	Assessment Roll	$ 5,460	$ 5,460	$ 5,460	$ -	$ 5,624	$ 164	
27	Auditing Services	$ 500	$ 500	$ 3,285	$ 2,785	$ 3,200	$ (85)	
28	District Engineer	$ -	$ -	$ 5,000	$ 5,000	$ 5,000	$ -	
29	District Management	$ 7,698	$ 15,397	$ 15,397	$ -	$ 15,859	$ 462	
30	Dues, Licenses & Fees	$ 175	$ 175	$ 175	$ -	$ 175	$ -	FL DEO Fee
31	Financial & Revenue Collections	$ 1,638	$ 3,276	$ 3,276	$ -	$ 4,574	$ 1,298	

Proposed Budget
Channing Park Community Development District
General Fund
Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 03/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
32	Legal Advertising	$ 258	$ 516	$ 1,000	$ 484	$ 1,000	$ -	
33	Public Officials Liability Insurance	$ 3,063	$ 3,063	$ 3,057	$ (6)	$ 3,369	$ 312	Egis Estimate
34	Trustees Fees	$ 2,483	$ 2,483	$ 3,770	$ 1,287	$ 4,250	$ 480	Per Trend
35	Website Hosting, Maintenance, Backup	$ 1,369	$ 2,738	$ 3,000	$ 262	$ 3,000	$ -	
36	***Legal Counsel***							
37	District Counsel	$ 3,819	$ 7,638	$ 5,000	$ (2,638)	$ 9,800	$ 4,800	
38								
39	**Administrative Subtotal**	**$ 34,562**	**$ 57,443**	**$ 66,317**	**$ 8,874**	**$ 74,210**	**$ 7,893**	
40								
41	**EXPENDITURES - FIELD OPERATIONS**							
42								
43	***Stormwater Control***							
44	Stormwater Monitoring & Maintenance	$ -	$ -	$ 3,000	$ 3,000	$ 3,000	$ -	
45	***Other Physical Environment***						$ -	
46	General Liability Insurance	$ 3,063	$ 3,063	$ 3,057	$ (6)	$ 3,369	$ 312	Egis Estimate
47	POA Maintenance Agreement Compensation (Property Mgmnt)	$ 6,000	$ 12,000	$ 12,000	$ -	$ 12,000	$ -	
48	***Contingency***							
49	Miscellaneous Contingency	$ -	$ -	$ 12,480	$ 12,480	$ 4,275	$ (8,205)	
50								
51	**Field Operations Subtotal**	**$ 9,063**	**$ 15,063**	**$ 30,537**	**$ 15,474**	**$ 22,644**	**$ (7,893)**	
52								
53	**TOTAL EXPENDITURES**	**$ 43,625**	**$ 72,506**	**$ 96,854**	**$ 24,348**	**$ 96,854**	**$ -**	
54								
55	**EXCESS OF REVENUES OVER EXPENDITURES**	**$ 54,050**	**$ 25,242**	**$ -**	**$ 25,242**	**$ -**	**$ -**	
56								

Channing Park Community Development District

Debt Service

Fiscal Year 2026/2027

Chart of Accounts Classification	Series 2018	Budget for 2026/2027
REVENUES		
Special Assessments		
Net Special Assessments [1]	$118,727.46	$118,727.46
TOTAL REVENUES	**$118,727.46**	**$118,727.46**
EXPENDITURES		
Administrative		
Debt Service Obligation	$118,727.46	$118,727.46
Administrative Subtotal	**$118,727.46**	**$118,727.46**
TOTAL EXPENDITURES	**$118,727.46**	**$118,727.46**
EXCESS OF REVENUES OVER EXPENDITURES	**$0.00**	**$0.00**

Hillsborough County Collection Costs (2%) and Early Payment Discounts (4%)	6.0%
GROSS ASSESSMENTS	**$126,198.41**

Notes:

Tax Roll Collection Costs for Hillsborough County is 6.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

[1] Maximum Annual Debt Service

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

2026/2027 O&M Budget:		$96,854.00	**2025/2026 O&M Budget**	$96,854.00
Collection Costs:	**2%**	$2,060.72	**2026/2027 O&M Budget:**	$96,854.00
Early Payment Discounts:	**4%**	$4,121.45		
2026/2027 Total:		**$103,036.17**	**Total Difference:**	**$0.00**

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparision		Proposed Increase / Decrease	
		2025/2026	*2026/2027*	$	%
Single Family 50'	Series 2018 Debt Service	$930.10	$930.10	$0.00	0.00%
	Operations/Maintenance	$248.34	$248.34	$0.00	0.00%
	Total	**$1,178.44**	**$1,178.44**	**$0.00**	**0.00%**
Single Family 50.Q'	Series 2018 Debt Service	$701.67	$701.67	$0.00	0.00%
	Operations/Maintenance	$248.34	$248.34	$0.00	0.00%
	Total	**$950.01**	**$950.01**	**$0.00**	**0.00%**
Single Family 50.P'	Series 2018 Debt Service	$467.66	$467.66	$0.00	0.00%
	Operations/Maintenance	$248.34	$248.34	$0.00	0.00%
	Total	**$716.00**	**$716.00**	**$0.00**	**0.00%**
Single Family 60' - 70'	Series 2018 Debt Service	$1,041.71	$1,041.71	$0.00	0.00%
	Operations/Maintenance	$298.01	$298.01	$0.00	0.00%
	Total	**$1,339.72**	**$1,339.72**	**$0.00**	**0.00%**
Single Family 60.R' - 70.R'	Series 2018 Debt Service	$340.79	$340.79	$0.00	0.00%
	Operations/Maintenance	$298.01	$298.01	$0.00	0.00%
	Total	**$638.80**	**$638.80**	**$0.00**	**0.00%**
Single Family 60.P' - 70.P'	Series 2018 Debt Service	$523.83	$523.83	$0.00	0.00%
	Operations/Maintenance	$298.01	$298.01	$0.00	0.00%
	Total	**$821.84**	**$821.84**	**$0.00**	**0.00%**
Single Family 60.Q' - 70.Q'	Series 2018 Debt Service	$785.75	$785.75	$0.00	0.00%
	Operations/Maintenance	$298.01	$298.01	$0.00	0.00%
	Total	**$1,083.76**	**$1,083.76**	**$0.00**	**0.00%**
Single Family 75'	Series 2018 Debt Service	$1,227.73	$1,227.73	$0.00	0.00%
	Operations/Maintenance	$372.51	$372.51	$0.00	0.00%
	Total	**$1,600.24**	**$1,600.24**	**$0.00**	**0.00%**
Single Family 75.P'	Series 2018 Debt Service	$617.59	$617.59	$0.00	0.00%
	Operations/Maintenance	$372.51	$372.51	$0.00	0.00%
	Total	**$990.10**	**$990.10**	**$0.00**	**0.00%**
Single Family 75.Q'	Series 2018 Debt Service	$926.38	$926.38	$0.00	0.00%
	Operations/Maintenance	$372.51	$372.51	$0.00	0.00%
	Total	**$1,298.89**	**$1,298.89**	**$0.00**	**0.00%**

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		**$96,854.00**
COLLECTION COSTS @	**2.0%**	**$2,060.72**
EARLY PAYMENT DISCOUNT @	**4.0%**	**$4,121.45**
TOTAL O&M ASSESSMENT		**$103,036.17**

UNITS ASSESSED

LOT SIZE	O&M	SERIES 2018 DEBT SERVICE [1] [2]
Single Family 50'	105	23
Single Family 50'	11	11
Single Family 50'	46	46
Single Family 60' - 70'	86	22
Single Family 60' - 70'	3	3
Single Family 60' - 70'	57	56
Single Family 60' - 70'	6	6
Single Family 75' +	23	2
Single Family 75' +	23	23
Single Family 75' +	1	1
Total Community	**361**	**193**

ALLOCATION OF O&M ASSESSMENT

EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET
1.00	105.00	25.31%	$26,075.68
1.00	11.00	2.65%	$2,731.74
1.00	46.00	11.09%	$11,423.63
1.20	103.20	24.87%	$25,628.66
1.20	3.60	0.87%	$894.02
1.20	68.40	16.49%	$16,986.44
1.20	7.20	1.74%	$1,788.05
1.50	34.50	8.32%	$8,567.72
1.50	34.50	8.32%	$8,567.72
1.50	1.50	0.36%	$372.51
	414.90	**100.00%**	**$103,036.17**

PER LOT ANNUAL ASSESSMENT

O&M	SERIES 2018 DEBT SERVICE [3]	TOTAL [4]
$248.34	**$930.10**	**$1,178.44**
$248.34	**$701.67**	**$950.01**
$248.34	**$467.66**	**$716.00**
$298.01	**$1,041.71**	**$1,339.72**
$298.01	**$340.79**	**$638.80**
$298.01	**$523.83**	**$821.84**
$298.01	**$785.75**	**$1,083.76**
$372.51	**$1,227.73**	**$1,600.24**
$372.51	**$617.59**	**$990.10**
$372.51	**$926.38**	**$1,298.89**

LESS: Hillsborough County Collection Costs (2%) and Early Payment Discounts (4%)	**($6,182.17)**
Net Revenue to be Collected	**$96,854.00**

[1] **Reflects the number of total lots with Series 2018 debt outstanding.**

[2] **Annual debt service assessment per lot adopted in connection with the Series 2018 bond issue. Annual assessment includes principal, interest, Hillsborough County collection costs and early payment discount costs.**

[3] **Annual assessment that will appear on November 2026 Hillsborough County property tax bill. Amount shown includes all applicable collection costs an early payment discounts (up to 4% if paid early).**

GENERAL FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Interest Earnings: The District may earn interest on its monies in the various operating accounts.

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County. The second way is by Off Roll collection.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Event Rental: The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

Facilities Rentals: The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of $200.00 maximum per meeting within an annual cap of $4,800.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These services include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

District Engineer: The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

Disclosure Report: The District is required to file quarterly and/or annual disclosure reports, as required in the District's Continuing Disclosure Agreement(s), with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

Trustee's Fees: The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

Assessment Roll: The District will contract with a firm to maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

Financial Consulting & Revenue Collections: Services include investment administration of the District's bank and trust accounts, if applicable, ongoing banking analyses, and related consulting services to support prudent cash management in compliance with applicable statutory requirements. However, the firm does not serve as a Municipal Advisor and does not provide investment advice. The firm also provides comprehensive billing, collection, and reporting of District assessments to fund debt service and operations, including direct billings, funding requests and owner inquiries. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for any bond-related collection needs. These funds are collected as prescribed in the Trust Indentures. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

Arbitrage Rebate Calculation: The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

Travel: Each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8).

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Bank Fees: The District will incur bank service charges during the year.

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

Miscellaneous Fees: The District could incur miscellaneous fees throughout the year, which may not fit into any standard categories.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

District Counsel: The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

EXPENDITURES - FIELD OPERATIONS:

Deputy Services: The District may wish to contract with the local police agency to provide security for the District.

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Electric Utility Services: The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

Streetlights: The District may have expenditures relating to streetlights throughout the community. These may be restricted to main arterial roads or in some cases to all streetlights within the District's boundaries.

Utility - Recreation Facility: The District may budget separately for its recreation and or amenity electric separately.

Gas Utility Services: The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

Garbage - Recreation Facility: The District will incur expenditures related to the removal of garbage and solid waste.

Solid Waste Assessment Fee: The District may have an assessment levied by another local government for solid waste, etc.

Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Utility - Reclaimed: The District may incur expenses related to the use of reclaimed water for irrigation.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Fountain Service Repairs & Maintenance: The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

Lake/Pond Bank Maintenance: The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

Wetland Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

Mitigation Area Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

Aquatic Plant Replacement: The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Gate Phone: The District will incur telephone expenses if the District has gates that are to be opened and closed.

Street/Parking Lot Sweeping: The District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

Gate Facility Maintenance: Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

Roadway Repair & Maintenance: Expenses related to the repair and maintenance of roadways owned by the District if any.

Employees - Salaries: The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

Employees - P/R Taxes: This is the employer's portion of employment taxes such as FICA etc.

Employee - Workers' Comp: Fees related to obtaining workers compensation insurance.

Management Contract: The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.

Facility Supplies: The District may have facilities that required various supplies to operate.

Gate Maintenance & Repairs: Any ongoing gate repairs and maintenance would be included in this line item.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities.

Office Supplies: The District may have an office in its facilities which require various office related supplies.

Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

Pool Service Contract: Expenses related to the maintenance of swimming pools and other water features.

Pool Repairs: Expenses related to the repair of swimming pools and other water features.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

Trail/Bike Path Maintenance: Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

Special Events: Expenses related to functions such as holiday events for the public enjoyment

Miscellaneous Fees: Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

RESERVE FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County. The second way is by Off Roll collection.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

EXPENDITURES:

Capital Reserve: Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

DEBT SERVICE FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Special Assessments: The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

EXPENDITURES – ADMINISTRATIVE:

Bank Fees: The District may incur bank service charges during the year.

Debt Service Obligation: This would be a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.

RESOLUTION 2026-06

THE ANNUAL APPROPRIATION RESOLUTION OF THE CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has submitted to the Board of Supervisors ("**Board**") of the Channing Park Community Development District ("**District**") a proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2026 and ending September 30, 2027 ("**Fiscal Year 2027**"), along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statute*s; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District's website at least two days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

SECTION 1. BUDGET

a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

b. The Proposed Budget, attached hereto as **Exhibit A,** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Channing Park Community Development District for the Fiscal Year Ending September 30, 2027."

d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2027, the sum of $_____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	$_____
DEBT SERVICE FUND (SERIES 2007)	$_____
TOTAL ALL FUNDS	$_____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2027 or within sixty (60) days following the end of the Fiscal Year 2027 may amend its Adopted Budget for that fiscal year as follows:

a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of $15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within five (5) days after adoption and remain on the website for at least two (2) years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 20th DAY OF AUGUST 2026.

ATTEST:

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

By: _____

Its: _____

Exhibit A: Adopted Budget for Fiscal Year 2027

Tab 3

RESOLUTION 2026-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2027; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Channing Park Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Hillsborough County, Florida ("**County**"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**Fiscal Year 2027**"), attached hereto as **Exhibit A** and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2027; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such

special assessments may be placed on the tax roll and collected by the local tax collector ("**Uniform Method**"), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Channing Park Community Development District ("**Assessment Roll**") attached to this Resolution as **Exhibit B** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits A** and **B**, is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits A** and **B**. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits A** and **B**. The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit B**, is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 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.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED THIS 20TH DAY OF AUGUST 2026.

ATTEST:

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Adopted Budget for Fiscal Year 2027
Exhibit B: Assessment Roll

Tab 4

SECOND ADDENDUM TO THE CONTRACT FOR DISTRICT MANAGEMENT SERVICES

This Second Addendum to the Contract for District Management Services (this **"Addendum"**), is made and entered into as of the 1st day of October, 2026 (the "**Effective Date**"), by and between **Channing Park Community Development District**, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, located in Hillsborough County, Florida (the "**District**"), and **Rizzetta & Company, Inc.**, a Florida corporation (the "**District Manager**").

RECITALS

WHEREAS, the District and the District Manager entered into the Contract for District Management Services dated October 1, 2024 (the "**Contract**"), incorporated by reference herein; and

WHEREAS, the District and the District Manager desire to amend **Exhibit B -** Schedule of Fees section of the Contract as further described in this Addendum; and

WHEREAS, the District and the District Manager each has the authority to execute this Addendum and to perform its obligations and duties hereunder, and each party has satisfied all conditions precedent to the execution of this Addendum so that this Addendum constitutes a legal and binding obligation of each party hereto.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the District and the District Manager agree to the changes to amend the Schedule of Fees attached.

The amended Schedule of Fees are hereby ratified and confirmed. All other terms and conditions of the Contract remain in full force and effect.

IN WITNESS WHEREOF the undersigned have executed this Addendum as of the Effective Date.

(Remainder of this page is left blank intentionally)

Therefore, the District Manager and the District each intend to enter this Addendum, understand the terms set forth herein, and hereby agree to those terms.

ACCEPTED BY:

RIZZETTA & COMPANY, INC.

BY: _____

PRINTED NAME: William J. Rizzetta

TITLE: President

DATE: _____

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT

BY: _____

PRINTED NAME: _____

TITLE: Chairman/Vice Chairman

DATE: _____

ATTEST:

_____
Vice Chairman/Assistant Secretary
Board of Supervisors

_____
Print Name

Exhibit B – Schedule of Fees

Exhibit B
Schedule of Fees

STANDARD ON-GOING SERVICES:

Standard On-Going Services will be billed in advance monthly pursuant to the following schedule:

	MONTHLY	ANNUALLY
Management:	$1,321.58	$15,859
Administrative:	$281.17	$3,374
Accounting:	$1,040.42	$12,485
Financial Services & Revenue Collections:	$381.17	$4,574
Assessment Roll: (1)		$5,624
Total Standard On-Going Services:	$3,024.33	$41,916

(1) Assessment Roll is to be billed in one lump-sum upon completion.

ADDITIONAL SERVICES:	FREQUENCY	RATE
Extended and Continued Meetings	Hourly	$ 400
Additional Meetings (includes meeting prep, attendance and drafting of minutes)	Hourly	$ 400
Estoppel Requests (billed to requestor):		
One Lot (on tax roll)	Per Occurrence	$ 125
Two+ Lots (on tax roll)	Per Occurrence	$ 150
One Lot (direct billed by the District)	Per Occurrence	$ 150
Two–Five Lots (direct billed by the District)	Per Occurrence	$ 200
Six-Ten Lots (direct billed by the District)	Per Occurrence	$ 250
Elevent+ Lots (direct billed by the District)	Per Occurrence	$ 300
Long Term Bond Debt Payoff Requests	Per Occurrence	$ 150/Lot
Two+ Lots	Per Occurrence	Upon Request
Short Term Bond Debt Payoff Requests & Long Term Bond Debt Partial Payoff Requests		
One Lot	Per Occurrence	$ 150
Two – Five Lots	Per Occurrence	$ 200
Six – Ten Lots	Per Occurrence	$ 300
Eleven – Fifteen Lots	Per Occurrence	$ 400
Sixteen+ Lots	Per Occurrence	$ 500
Bond Amortization Schedules	Per Occurrence	$ 600
Special Assessment Allocation Report	Per Occurrence	Upon Request
True-Up Analysis/Report	Per Occurrence	Upon Request
Re-Financing Analysis	Per Occurrence	Upon Request
Bond Validation Testimony	Per Occurrence	Upon Request
Bond Issue Certifications/Closing Documents	Per Occurrence	Upon Request
Electronic communications/E-blasts	Per Occurrence	Upon Request
Special Information Requests	Hourly	Upon Request
Amendment to District Boundary	Hourly	Upon Request
Grant Applications	Hourly	Upon Request
Escrow Agent	Hourly	Upon Request
Continuing Disclosure/Representative/Agent	Annually	Upon Request
Community Mailings	Per Occurrence	Upon Request
Response to Extensive Public Records Requests	Hourly	Upon Request
Litigation Support Services	Hourly	Upon Request

PUBLIC RECORDS REQUESTS FEES:

Public Records Requests will be billed hourly to the District pursuant to the current hourly rates shown below:

JOB TITLE:	HOURLY RATE:
Regional Manager	$ 52.00
District Manager	$ 40.00
Accounting & Finance Staff	$ 28.00
Administrative Support Staff	$ 21.00

LITIGATION SUPPORT SERVICES:

Litigation Support Services shall be billed hourly to the District pursuant to the current hourly rates shown below:

JOB TITLE:	HOURLY RATE:
President	$ 500.00
Chief Financial Officer	$ 450.00
Vice President	$ 400.00
Controller	$ 350.00
Regional District Manager	$ 300.00
Accounting Director	$ 300.00
Finance Manager	$ 300.00
Senior District Manager	$ 275.00
District Manager	$ 250.00
Amenity Services Manager	$ 250.00
Business Development Manager	$ 250.00
Landscape Inspection Services Manager	$ 250.00
Financial Analyst	$ 250.00
Senior Accountant	$ 225.00
Landscape Specialist	$ 200.00
Administrative Support Manager	$ 200.00
Senior Financial Associate	$ 200.00
Senior Administrative Assistant	$ 200.00
Staff Accountant II	$ 200.00
District Coordinator	$ 175.00
Administrative Assistant II	$ 150.00
District Compliance Associate	$ 150.00
Staff Accountant	$ 150.00
Financial Associate	$ 150.00
Administrative Assistant	$ 100.00
Accounting Clerk	$ 100.00
Client Relations Specialist	$ 100.00

Tab 5

FIRST ADDENDUM TO THE CONTRACT FOR PROFESSIONAL TECHNOLOGY SERVICES

This First Addendum to the Contract for Professional Technology Services (this **"Addendum"**), is made and entered into as of the 1st day of October 2026 (the "**Effective Date**"), by and between **Channing Park Community Development District**, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, located in Hillsborough County, Florida (the "**District**"), and **Rizzetta & Company, Incorporated**, a Florida corporation (the "**Consultant**").

RECITALS

WHEREAS, the District and Consultant entered into the Contract for Professional Technology Services dated August 13, 2019 (the "**Contract**"), incorporated by reference herein; and

WHEREAS, the District and the Consultant desire to amend **Exhibit B** - Schedule of Fees of the Fees and Expenses, section of the Contract as further described in this Addendum; and

WHEREAS, the District and the Consultant each has the authority to execute this Addendum and to perform its obligations and duties hereunder, and each party has satisfied all conditions precedent to the execution of this Addendum so that this Addendum constitutes a legal and binding obligation of each party hereto.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the District and the Consultant agree to the changes to amend **Exhibit B** - Schedule of Fees attached.

The amended **Exhibit B** - Schedule of Fees are hereby ratified and confirmed. All other terms and conditions of the Contract remain in full force and effect.

IN WITNESS WHEREOF the undersigned have executed this Addendum as of the Effective Date.

Therefore, the Consultant and the District each intend to enter this Addendum, understand the terms set forth herein, and hereby agree to those terms.

ACCEPTED BY:

RIZZETTA & COMPANY, INC.

BY: _____

PRINTED NAME: William J. Rizzetta

TITLE: President

DATE: _____

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT

BY: _____

PRINTED NAME: _____

TITLE: Chairman/Vice Chairman

DATE: _____

ATTEST:

_____
Vice Chairman/Assistant Secretary
Board of Supervisors

_____
Print Name

EXHIBIT B
Schedule of Fees

Standard On-Going Services will be billed in advance monthly pursuant to the following schedule:

			MONTHLY
Website Compliance and Management:			$ 110.00
Email (50 GB per user) at $20.00 per month per account:			
Board Supervisor Account	0	x $20.00	$ 00.00
Onsite Staff Account	0	x $20.00	$ 00.00
Miscellaneous Account	0	x $20.00	$ 00.00
Total Standard On-Going Services:			**$ 1,320.00**

Tab 6

RESOLUTION 2026-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2027; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Channing 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 Hillsborough County, Florida; and

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District's regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located; and

WHEREAS, the Board desires to adopt an annual meeting schedule for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("Fiscal Year 2027"), attached as **Exhibit A**.

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

SECTION 1. The Fiscal Year 2027 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

SECTION 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 20th day of August 2026.

ATTEST:

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary / Assistant Secretary

_____
Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2027 Annual Meeting Schedule

Exhibit A:

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF MEETINGS FOR FISCAL YEAR 2027

The Board of Supervisors ("Board") of the Channing Park Community Development District ("District") will hold their regular meetings for Fiscal Year 2027 at **The Channing Park Recreation Center, 17358 Chelsea Downs Circle, Lithia, Florida 33547, at 4:30 p.m.**, unless otherwise indicate, on the following dates:

January 19, 2027
April 20, 2027
August 17, 2027

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for community development districts. The meetings may be continued in progress without additional notice to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained by contacting Rizzetta & Company, Inc., by mail at 3434 Colwell Ave, Suite 200, Tampa, FL 33614, or by calling 813-533-2950 ("District Manager's Office"), or may be obtained on the District's website at https://www.channingparkcdd.org/.

There may be occasions when one or more Board Supervisors or District staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at 813-533-2950, at least three (3) business days prior to the meeting. 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), for aid in contacting the District Office.

A person who decides to appeal any decision made at the meeting with respect to any matter considered at the meeting 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 such appeal is to be based.

Sam Stevens
District Manager

Tab 7

RESOLUTION 2026-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT DECLARING VACANCIES PURSUANT TO SECTION 190.006(3)(b), FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Channing Park Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, on November 3, 2026, three (3) members of the Board of Supervisors (the "Board") are to be elected by the "Qualified Electors" of the District, as that term is defined in Section 190.003, Florida Statutes; and

WHEREAS, the District published a notice of qualifying period set by the Hillsborough County Supervisor of Elections at least two (2) weeks prior to the start of said qualifying period; and

WHEREAS, at the close of the qualifying period, no one qualified to run for the available seats designated as "Seat 1," "Seat 2," and "Seat 3."

WHEREAS, pursuant to Section 190.006(3)(b), Florida Statutes, the Board shall declare Seat 1, Seat 2, and Seat 3 vacant, effective the second Tuesday following the general election, and Qualified Electors are to be appointed to such seats within ninety (90) days thereafter; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution declaring Seat 1, Seat 2, and Seat 3 as vacant.

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

SECTION 1. The following seats are hereby declared vacant effective as of November 17, 2026: Seat 1 (currently held by Gary Randolph Sr.), Seat 2 (currently held by Joseph "Michael" Basso), and Seat 3 (currently held by Brent Scoggins).

SECTION 2. Until such time as the Board nominates Qualified Electors to fill the vacancies declared in Section 1 above, the incumbent Supervisors for Seat 1, Seat 2, and Seat 3 shall remain in office.

SECTION 3. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 20th day of August, 2026.

ATTEST:

_____

Print Name:_____

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT

_____

□Chairperson/ □Vice Chairperson

Tab 8

KILINSKI | VAN WYK

MEMORANDUM

To: Board of Supervisors; District Manager

From: Kilinski | Van Wyk PLLC

Date: August 11, 2026

Re: Section 189.0694, *Florida Statutes* (Performance Measures and Standards Reporting)

The purpose of this memorandum is to provide you with additional information regarding performance measures and standards reporting requirements for special districts. This requirement was enacted during Florida's 2024 Legislative Session and was originally reported in our legislative newsletters. It has been codified as Section 189.0694, *Florida Statutes*, effective July 1, 2024.

What is required?

The statute requires special districts (including community development districts) to establish goals and objectives for its programs and activities and performance measures and standards to determine if its goals and objectives have been achieved. The goals, objectives, and performance measures and standards must be established by the end of the first full fiscal year after a District's creation, whichever is later.

The statute also requires annual reporting each **December 1** thereafter (beginning December 1, 2025) on whether the goals and objectives were achieved, which goals or objectives were not achieved, and what measures were used to make the determination.

Are there any mandated goals, objectives, or performance measures/standards?

No. The statute allows a great deal of flexibility for special districts to adopt the goals, objectives, and performance measures and standards that fit their needs. It is likely that many special districts with similar activities and programs may adopt similar measures, but special districts may also add specialized measures if they wish. If you have questions about the legal requirements, please consult your Kilinski | Van Wyk PLLC attorney.

189.0694 Special districts; performance measures and standards.

(1) Beginning October 1, 2024, or by the end of the first full fiscal year after its creation, whichever is later, each special district must establish goals and objectives for each program and activity undertaken by the district, as well as performance measures and standards to determine if the district's goals and objectives are being achieved.

(2) By December 1 of each year thereafter, each special district must publish an annual report on the district's website describing:

(a) The goals and objectives achieved by the district, as well as the performance measures and standards used by the district to make this determination.

(b) Any goals or objectives the district failed to achieve.

Channing Park Community Development District
Performance Measures/Standards & Annual Reporting Form

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold regular Board of Supervisor meetings to conduct CDD-related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of two (3) board meetings were held during the Fiscal Year or more as may be necessary or required by local ordinance and establishment requirements.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven (7) days in advance, as specified in Section 190.007(1), *Florida Statues*, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with seven (7) days' notice per statute by at least two (2) methods (i.e., newspaper, CDD website, electronic communications, annual meeting schedule).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Engineer or Field Management Site Inspections

Objective: Engineer or Field Manager will conduct inspections to ensure safety and proper functioning of the District's infrastructure once the District owns and operates infrastructure (as applicable).

Measurement: Field Manager and/or District Engineer visits were successfully completed per agreement as evidenced by Field Manager and/or District Engineer's reports, notes or other record keeping method (after District owns infrastructure).

Standard: 100% of site visits were successfully completed as described within the applicable services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems after such time as the District owns infrastructure..

Measurement: A minimum of one inspection completed per year as evidenced by District Engineer's report related to district's infrastructure and related systems once the District owns infrastructure.

Standard: Minimum of one inspection was completed in the Fiscal Year by the District's Engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and adopt the final budget by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit to the State of Florida. Annual Financial Reports are sufficient if such reports meet Florida legal requirements.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair: _____ Date: _____

Print Name: _____
Channing Park
Community Development District

District Manager: _____ Date: _____

Print Name: _____
Channing Park
Community Development District

Tab 9

KILINSKI | VAN WYK

MEMORANDUM

To: Board of Supervisors; District Manager

From: Kilinski | Van Wyk PLLC

Date: August 11, 2026

Re: Section 189.0694, *Florida Statutes* (Performance Measures and Standards Reporting)

The purpose of this memorandum is to provide you with additional information regarding performance measures and standards reporting requirements for special districts. This requirement was enacted during Florida's 2024 Legislative Session and was originally reported in our legislative newsletters. It has been codified as Section 189.0694, *Florida Statutes*, effective July 1, 2024.

What is required?

The statute requires special districts (including community development districts) to establish goals and objectives for its programs and activities and performance measures and standards to determine if its goals and objectives have been achieved. The goals, objectives, and performance measures and standards must be established by the end of the first full fiscal year after a District's creation, whichever is later.

The statute also requires annual reporting each **December 1** thereafter (beginning December 1, 2025) on whether the goals and objectives were achieved, which goals or objectives were not achieved, and what measures were used to make the determination.

Are there any mandated goals, objectives, or performance measures/standards?

No. The statute allows a great deal of flexibility for special districts to adopt the goals, objectives, and performance measures and standards that fit their needs. It is likely that many special districts with similar activities and programs may adopt similar measures, but special districts may also add specialized measures if they wish. If you have questions about the legal requirements, please consult your Kilinski | Van Wyk PLLC attorney.

189.0694 Special districts; performance measures and standards.

(1) Beginning October 1, 2024, or by the end of the first full fiscal year after its creation, whichever is later, each special district must establish goals and objectives for each program and activity undertaken by the district, as well as performance measures and standards to determine if the district's goals and objectives are being achieved.

(2) By December 1 of each year thereafter, each special district must publish an annual report on the district's website describing:

(a) The goals and objectives achieved by the district, as well as the performance measures and standards used by the district to make this determination.

(b) Any goals or objectives the district failed to achieve.

Channing Park Community Development District
Performance Measures/Standards & Annual Reporting Form

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold regular Board of Supervisor meetings to conduct CDD-related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of two (3) board meetings were held during the Fiscal Year or more as may be necessary or required by local ordinance and establishment requirements.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven (7) days in advance, as specified in Section 190.007(1), *Florida Statues*, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with seven (7) days' notice per statute by at least two (2) methods (i.e., newspaper, CDD website, electronic communications, annual meeting schedule).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Engineer or Field Management Site Inspections

Objective: Engineer or Field Manager will conduct inspections to ensure safety and proper functioning of the District's infrastructure once the District owns and operates infrastructure (as applicable).

Measurement: Field Manager and/or District Engineer visits were successfully completed per agreement as evidenced by Field Manager and/or District Engineer's reports, notes or other record keeping method (after District owns infrastructure).

Standard: 100% of site visits were successfully completed as described within the applicable services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems after such time as the District owns infrastructure..

Measurement: A minimum of one inspection completed per year as evidenced by District Engineer's report related to district's infrastructure and related systems once the District owns infrastructure.

Standard: Minimum of one inspection was completed in the Fiscal Year by the District's Engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and adopt the final budget by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit to the State of Florida. Annual Financial Reports are sufficient if such reports meet Florida legal requirements.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair: _____ Date: _____

Print Name: _____
Channing Park
Community Development District

District Manager: _____ Date: _____

Print Name: _____
Channing Park
Community Development District

Tab 10

From: Brent Scoggins <scogginsbrent@gmail.com>
Sent: Tuesday, August 4, 2026 10:56 AM
To: Matthew E. Huber <MHuber@rizzetta.com>
Subject: [EXTERNAL]Re: Channing Park CDD - Ruben Durand

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Good morning Matthew,

I wanted to reach out and formally resign from my position on the Board of Supervisors, effective immediately. Please let me know if there are any additional steps I need to take to finalize this process.

Best regards,

Brent Scoggins

Tab 11

CHANNING PARK
COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Channing Park Community Development District
Hillsborough County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Channing Park Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 29, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Grau & Associates

April 29, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Channing Park Community Development District, Hillsborough County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets plus deferred outflows of resources of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of $16,989.

- The change in the District's total net position in comparison with the prior fiscal year was ($16,276), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.

- At September 30, 2025, the District's governmental funds reported combined ending fund balances of $414,319, an increase of $18,435 in comparison with the prior fiscal year. The total fund balance is restricted for debt service, non-spendable for prepaid items and deposits, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other states and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service fund, both of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets plus deferred outflows of resources exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

NET POSITION
SEPTEMBER 30,

	2025	2024
Assets, excluding capital assets	$ 427,088	$ 395,971
Capital assets	751,006	858,292
Total assets	1,178,094	1,254,263
Deferred outflows of resources	46,247	49,922
Current liabilities	32,352	20,920
Long-term liabilities	1,175,000	1,250,000
Total liabilities	1,207,352	1,270,920
Net position		
Net investment in capital assets	(377,747)	569,720
Restricted	79,202	47,682
Unrestricted	315,534	(584,137)
Total net position	$ 16,989	$ 33,265

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenues.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,

	2025	2024
Revenues:		
Program revenues		
Charges for services	$ 218,251	$ 223,658
Operating grants and contributions	5,337	-
General revenues		
Investment earnings	6,456	7,049
Total revenues	230,044	230,707
Expenses:		
General government	68,069	62,684
Maintenance and operations	125,926	125,882
Interest on long-term debt	52,325	55,191
Total expenses	246,320	243,757
Change in net position	(16,276)	(13,050)
Net position - beginning	33,265	46,315
Net position - ending	$ 16,989	$ 33,265

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025, was $246,320. The costs of the District's activities were primarily funded by program revenues. Program revenues of the District are comprised primarily of assessments for both the current and prior fiscal year. The majority of the changes in expenses result from an increase in professional services.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditure may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had $2,682,154 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of $1,931,148 has been taken, which resulted in a net book value of $751,006. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had $1,175,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, landowners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the District's Accounting Department at 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

FINANCIAL STATEMENTS

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

	Governmental Activities
ASSETS	
Cash & cash equivalents	$ 221,514
Investments	104,306
Prepaids and deposits	2,483
Restricted assets:	
Investments	98,785
Capital assets	
Depreciable assets, net	751,006
Total assets	1,178,094
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows	46,247
Total deferred outflows of resources	46,247
LIABILITIES	
Accounts payable	12,769
Accrued interest payable	19,583
Non-current liabilities:	
Due within one year	70,000
Due in more than one year	1,105,000
Total liabilities	1,207,352
NET POSITION	
Net investment in capital assets	(377,747)
Restricted for Debt service	79,202
Unrestricted	315,534
Total net position	$ 16,989

See notes to the financial statements

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Primary government:				
Governmental activities:				
General government	$ 68,069	$ 98,068	$ -	$ 29,999
Maintenance and operations	125,926	-	-	(125,926)
Interest on long-term debt	52,325	120,183	5,337	73,195
Total governmental activities	246,320	218,251	5,337	(22,732)
General revenues:				
Investment earnings				6,456
Total general revenues				6,456
Change in net position				(16,276)
Net position - beginning				33,265
Net position - ending				$ 16,989

See notes to the financial statements

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Major Funds		Total Governmental Funds
	General	Debt Service	
ASSETS			
Cash & cash equivalents	$ 221,514	$ -	$ 221,514
Investments	104,306	98,785	203,091
Prepaids and deposits	2,483	-	2,483
Total assets	$ 328,303	$ 98,785	$ 427,088
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 12,769	$ -	$ 12,769
Total liabilities	12,769	-	12,769
Fund balances:			
Nonspendable:			
Prepaids and deposits	2,483	-	2,483
Restricted for:			
Debt service	-	98,785	98,785
Unassigned	313,051	-	313,051
Total fund balances	315,534	98,785	414,319
Total liabilities and fund balances	$ 328,303	$ 98,785	$ 427,088

See notes to the financial statements

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

Fund balance - governmental funds		$	414,319
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets in the net position of the government as a whole.			
Cost of capital assets	2,682,154		
Accumulated depreciation	(1,931,148)		751,006
Deferred charges on refunding of long-term debt are shown as deferred outflows/inflows of resources in the government-wide financial statements; however, this amount is expensed in the governmental fund financial statements.			46,247
Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.			
Accrued interest payable	(19,583)		
Bonds payable	(1,175,000)		(1,194,583)
Net position of governmental activities		$	16,989

See notes to the financial statements

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Major Funds		Total Governmental Funds
	General	Debt Service	
REVENUES			
Assessments	$ 98,068	$ 120,183	$ 218,251
Investment earnings	6,456	5,337	11,793
Total revenues	104,524	125,520	230,044
EXPENDITURES			
Current:			
General government	68,069	-	68,069
Maintenance and operations	18,640	-	18,640
Debt service:			
Principal	-	75,000	75,000
Interest	-	49,900	49,900
Total expenditures	86,709	124,900	211,609
Excess (deficiency) of revenues over (under) expenditures	17,815	620	18,435
Fund balances - beginning	297,719	98,165	395,884
Fund balances - ending	$ 315,534	$ 98,785	$ 414,319

See notes to the financial statements

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Net change in fund balances - total governmental funds	$	18,435
Amounts reported for governmental activities in the statement of activities are different because:		
Depreciation of capital assets is not recognized in the governmental fund statements but is reported as an expense in the statement of activities.		(107,286)
Repayments of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		75,000
Amortization of the deferred charge on refunding is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(3,675)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.		1,250
Change in net position of governmental activities	$	(16,276)

See notes to the financial statements

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Channing Park Community Development District ("District") was established on October 31, 2006, by the Hillsborough County Ordinance No. 06-30 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. The Board of Supervisors of the District exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:
1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements
The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments imposed on benefitted assessable lands located within the District. Assessments may be levied on property to pay for the operations and maintenance of the District and to pay the debt service obligations of the District. The fiscal year for which annual assessments may be levied begins on October 1, and when such assessments are collected on the tax roll, discounts are available for payments through February 28 and the assessments become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The government reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets
These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments
The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
c) Interest bearing time deposits or savings accounts in qualified public depositories;
d) Direct obligations of the U.S. Treasury.

Securities listed in paragraphs c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Inventories and Prepaid Items
Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

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

Capital Assets
Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Asset	Years
Stormwater management & wetland mitigations	25

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Refundings of Debt
For current refundings and advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources and recognized ratably as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter. In connection with the refunding, $3,675 was recognized as a component of interest expense in the current fiscal year.

Unearned Revenue
Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations
In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources
In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position
In the fund financial statements, governmental funds report nonspendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)
The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements is categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

a) Each year, the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
b) A public hearing is conducted to obtain comments.
c) Prior to October 1, the budget is legally adopted by the District Board.
d) All budget changes must be approved by the District Board.
e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
f) Unused appropriations for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits
The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments

The District's investments were held as follows at September 30, 2025:

	Amortized Cost	Credit Risk	Weighted Average Maturities
Treasury Obligations Fund – Z Class	$ 98,785	S&P AAAm	48 days
FL Class	104,306	S&P AAAm	42 days
Total Investments	$ 203,091		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond indenture limits the type of investments held using unspent Bond proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1: Investments* whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025, was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Governmental activities				
Capital assets, being depreciated				
Stormwater management	$ 2,682,154	$ -	$ -	$ 2,682,154
Total capital assets, being depreciated	2,682,154	-	-	2,682,154
Less accumulated depreciation for:				
Stormwater management	1,823,862	107,286	-	1,931,148
Total accumulated depreciation	1,823,862	107,286	-	1,931,148
Total capital assets, being depreciated, net	858,292	(107,286)	-	751,006
Governmental activities capital assets, net	$ 858,292	$ (107,286)	$ -	$ 751,006

Depreciation expense was charged to the maintenance and operations function.

NOTE 6 – LONG-TERM LIABILITIES

Series 2018

On April 30, 2018, the District issued $1,620,000 of Capital Improvement Revenue Refunding Bonds Series 2018, due on May 1, 2038, with a fixed interest rate of 4.0%. The Bonds were issued to refund a portion of the District's outstanding Capital Improvements Revenue Bonds, Series 2007. Interest is paid semiannually on May 1 and November 1. Principal on the Series 2018 Bonds is paid serially commencing May 1, 2019, through May 1, 2038.

The Series 2018 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2025.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2025, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Bonds payable:					
Series 2018	$ 1,250,000	$ -	$ 75,000	$ 1,175,000	$ 70,000
Total	$ 1,250,000	$ -	$ 75,000	$ 1,175,000	$ 70,000

At September 30, 2025, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2026	$ 70,000	$ 47,000	$ 117,000
2027	75,000	44,200	119,200
2028	80,000	41,200	121,200
2029	80,000	38,000	118,000
2030	80,000	34,800	114,800
2031-2035	470,000	122,000	592,000
2036-2038	320,000	25,600	345,600
Total	$ 1,175,000	$ 352,800	$ 1,527,800

NOTE 7 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting advisory services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 8 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	$ 96,854	$ 98,068	$ 1,214
Interest	-	6,456	6,456
Total revenues	96,854	104,524	7,670
EXPENDITURES			
Current:			
General government	66,317	68,069	(1,752)
Maintenance and operations	30,537	18,640	11,897
Total expenditures	96,854	86,709	10,145
Net change in fund balances	$ -	17,815	$ 17,815
Fund balance - beginning		297,719	
Fund balance - ending		$ 315,534	

See notes to required supplementary information

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
UNAUDITED

Element	Comments
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to w hom nonemployee compensation w as paid in the last month of the District's fiscal year being reported.	1
Employee compensation	0
Independent contractor compensation	$9,062
Construction projects to begin on or after October 1; (>$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	O&M: $ 248.34 - $ 372.51 Debt Service: $340.79 - $1,227.73
Special assessments collected	$218,251
Outstanding Bonds:	
Series 2018, due May 1, 2038	$1,175,000

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Supervisors
Channing Park Community Development District
Hillsborough County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Channing Park Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated April 29, 2026.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Gray & Associates

April 29, 2026

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Supervisors
Channing Park Community Development District
Hillsborough County, Florida

We have examined Channing Park Community Development District, Hillsborough County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

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

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

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Channing Park Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties

Grau & Associates

April 29, 2026

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Supervisors
Channing Park Community Development District
Hillsborough County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Channing Park Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated April 29, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in G*overnment Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards;* and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated April 29, 2026, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General of the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

I. Current year findings and recommendations.
II. Status of prior year findings and recommendations.
III. Compliance with the Provisions of the Auditor General of the State of Florida.

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Channing Park Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Channing Park Community Development District, Hillsborough County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

Grau & Associates

April 29, 2026

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

   There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2024.

2. Any recommendations to improve the local governmental entity's financial management.

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2025.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance.

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2025.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures, and no deteriorating financial conditions were noted as of September 30, 2025. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 22.

Tab 12

LLS Tax Solutions Inc.
1645 Sun City Center Plz., #5027
Sun City Center, FL 33571
Telephone: 850-754-0311
Email: liscott@llstax.com

June 4, 2026

Ms. Shandra Torres
Channing Park Community Development District
c/o Rizzetta & Company, Inc.
3434 Colwell Avenue, Suite 200
Tampa, Florida 33614

$1,620,000
Channing Park Community Development District
Capital Improvement Revenue Refunding Bonds, Series 2018
("Bonds")

Dear Ms. Torres:

Attached you will find our arbitrage rebate report for the above-referenced Bonds for the annual bond year ended April 29, 2026 ("Computation Period"). This report indicates that there is no cumulative rebatable arbitrage liability as of April 29, 2026.

The next annual arbitrage rebate calculation date is April 29, 2027. If you have any questions or comments, please do not hesitate to contact me at (850) 754-0311 or by email at liscott@llstax.com.

Sincerely,

Linda L. Scott
Linda L. Scott, CPA

cc: Ms. Leanne Duffy, US Bank

Channing Park Community Development District

$1,620,000 Channing Park Community Development District Capital Improvement Revenue Refunding Bonds, Series 2018

For the period ended April 29, 2026

LLS Tax Solutions Inc.
1645 Sun City Center Plz., #5027
Sun City Center, FL 33571
Telephone: 850-754-0311
Email: liscott@llstax.com

June 4, 2026

Channing Park Community Development District
c/o Rizzetta & Company, Inc.
3434 Colwell Avenue, Suite 200
Tampa, Florida 33614

Re: $1,620,000 Channing Park Community Development District Capital Improvement Revenue Refunding Bonds, Series 2018 ("Bonds")

Channing Park Community Development District ("Client") has requested that we prepare certain computations related to the above-described Bonds for the period ended April 29, 2026 ("Computation Period"). The scope of our engagement consisted of the preparation of computations to determine the Rebatable Arbitrage for the Bonds for the Computation Period as described in Section 148(f) of the Internal Revenue Code of 1986, as amended ("Code"), and this report is not to be used for any other purpose.

In order to prepare these computations, we were provided by the Client with and have relied upon certain closing documents for the Bonds and investment earnings information on the proceeds of the Bonds during the Computation Period. The attached schedule is based upon the aforementioned information provided to us. The assumptions and computational methods we used in the preparation of the schedule are described in the Summary of Notes, Assumptions, Definitions and Source Information. A brief description of the schedule is also attached.

The results of our computations indicate a negative cumulative Rebatable Arbitrage of $(22,028.13) at April 29, 2026. As such, no amount must be on deposit in the Rebate Fund.

As specified in the Certificate as to Arbitrage and Certain Other Tax Matters, the calculations have been performed based upon a Bond Yield of 3.99995%. Accordingly, we have not recomputed the Bond Yield.

The scope of our engagement was limited to the preparation of a mathematically accurate Rebatable Arbitrage for the Computation Period based on the information provided to us. The Rebatable Arbitrage has been determined as described in the Code, and regulations promulgated thereunder ("Regulations"), as applicable to the Bonds and in effect on the date of this report. We have no obligation to update this report because of events occurring, or information coming to our attention, subsequent to the date of this report.

LLS Tax Solutions Inc.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Channing Park Community Development District
June 4, 2026
$1,620,000 Capital Improvement Revenue Refunding Bonds, Series 2018
For the period ended April 29, 2026

NOTES AND ASSUMPTIONS

1. The issue date of the Bonds is April 30, 2018.

2. The end of the first Bond Year for the Bonds is April 29, 2019.

3. Computations of yield are based upon a 30-day month, a 360-day year and semiannual compounding.

4. We have assumed that the only funds and accounts relating to the Bonds that are subject to rebate under section 148(f) of the Code are shown in the attached schedule.

5. For investment cash flow purposes, all payments and receipts are assumed to be paid or received, respectively, as shown in the attached schedule. In determining the Rebatable Arbitrage for the Bonds, we have relied on information provided by you without independent verification, and we can therefore express no opinion as to the completeness or suitability of such information for such purposes. In addition, we have undertaken no responsibility to review the tax-exempt status of interest on the Bonds.

6. We have assumed that the purchase and sale prices of all investments as represented to us are at fair market value, exclusive of brokerage commissions, administrative expenses, or similar expenses, and representative of arms' length transactions that did not artificially reduce the Rebatable Arbitrage for the Bonds, and that no "prohibited payments" occurred and no "imputed receipts" are required with respect to the Bonds.

7. Ninety percent (90%) of the Rebatable Arbitrage as of the next "computation date" ("Next Computation Date") is due to the United States Treasury not later than 60 days thereafter ("Next Payment Date"). (An issuer may select any date as a computation date, as long as the first computation date is not later than five years after the issue date, and each subsequent computation date is no more than five years after the previous computation date.) No other payment of rebate is required prior to the Next Payment Date. The Rebatable Arbitrage as of the Next Computation Date will not be the Rebatable Arbitrage reflected herein but will be based on future computations that will include the period ending on the Next Computation Date. If all of the Bonds are retired prior to what would have been the Next Computation Date, one hundred percent (100%) of the unpaid Rebatable Arbitrage computed as of the date of retirement will be due to the United States Treasury not later than 60 days thereafter.

8. For purposes of determining what constitutes an "issue" under section 148(f) of the Code, we have assumed that the Bonds constitute a single issue and are not required to be aggregated with any other bonds.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Channing Park Community Development District
June 4, 2026
$1,620,000 Capital Improvement Revenue Refunding Bonds, Series 2018
For the period ended April 29, 2026

NOTES AND ASSUMPTIONS (cont'd)

9. The accrual basis of accounting has been used to calculate earnings on investments. Earnings accrued but not received at the last day of the Computation Period are treated as though received on that day. For investments purchased at a premium or a discount (if any), amortization or accretion is included in the earnings accrued at the last day of the Computation Period. Such amortization or accretion is computed in such a manner as to result in a constant rate of return for such investment. This is equivalent to the "present value" method of valuation that is described in the Regulations.

10. No provision has been made in this report for any debt service fund. Under Section 148(f)(4)(A) of the Code, a "bona fide debt service fund" for public purpose bonds issued after November 10, 1988 is not subject to rebate if the average maturity of the issue of bonds is at least five years and the rates of interest on the bonds are fixed at the issue date. It appears and has been assumed that the debt service fund allocable to the Bonds qualifies as a bona fide debt service fund, and that this provision applies to the Bonds.

11. The Bonds were issued to, together with other legally available moneys of the District: (i) currently refund the District's Capital Improvement Revenue Bonds, Series 2007, which are currently Outstanding in the aggregate principal amount of $1,645,000, (ii) fund a deposit to the Series 2018 Reserve Account, (iii) pay the costs of issuance of the Bonds, and (iv) pay the interest first coming due on the Bonds.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Channing Park Community Development District
June 4, 2026
$1,620,000 Capital Improvement Revenue Refunding Bonds, Series 2018
For the period ended April 29, 2026

DEFINITIONS

1. *Bond Year*: Each one-year period that ends on the day selected by the Client. The first and last Bond Years may be shorter periods.

2. *Bond Yield*: The yield that, when used in computing the present value (at the issue date of the Bonds) of all scheduled payments of principal and interest to be paid over the life of the Bonds, produces an amount equal to the Issue Price.

3. *Allowable Earnings*: The amount that would have been earned if all nonpurpose investments were invested at a rate equal to the Bond Yield, which amount is determined under a future value method described in the Regulations.

4. *Computation Date Credit*: A credit allowed by the Regulations as a reduction to the Rebatable Arbitrage on certain prescribed dates.

5. *Rebatable Arbitrage*: The excess of actual earnings over Allowable Earnings and Computation Date Credits.

6. *Issue Price*: Generally, the initial offering price at which a substantial portion of the Bonds is sold to the public. For this purpose, 10% is a substantial portion.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Channing Park Community Development District
June 4, 2026
$1,620,000 Capital Improvement Revenue Refunding Bonds, Series 2018
For the period ended April 29, 2026

SOURCE INFORMATION

Bonds	Source
Closing Date	Form 8038G
Bond Yield	Certificate as to Arbitrage and Certain Other Tax Matters

Investments	Source
Principal and Interest Receipt Amounts and Dates	Trust Statements
Investment Dates and Purchase Prices	Trust Statements

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Channing Park Community Development District
June 4, 2026
$1,620,000 Capital Improvement Revenue Refunding Bonds, Series 2018
For the period ended April 29, 2026

DESCRIPTION OF SCHEDULE

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

Schedule 1 sets forth the amount of interest receipts and gains/losses on sales of investments and the calculation of the Rebatable Arbitrage.

$1,620,000 CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT
CAPITAL IMPROVEMENT REVENUE REFUNDING BONDS, SERIES 2018

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

4 / 30 / 2018	ISSUE DATE
4 / 30 / 2023	BEGINNING OF COMPUTATION PERIOD
4 / 29 / 2026	COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 3.99995%	ALLOWABLE EARNINGS
4 / 30 / 2023	BEGINNING BALANCE		0.00	29,836.36	33,596.84	3,760.48
4 / 30 / 2023	INTEREST ACCRUAL REVERSAL		(111.36)	0.00	0.00	0.00
5 / 1 / 2023	DEBT SERVICE RESERVE FUND		114.59	0.00	0.00	0.00
5 / 2 / 2023	DEBT SERVICE RESERVE FUND		0.00	(114.59)	(129.00)	(14.41)
6 / 1 / 2023	DEBT SERVICE RESERVE FUND		124.29	0.00	0.00	0.00
6 / 2 / 2023	DEBT SERVICE RESERVE FUND		0.00	(124.29)	(139.46)	(15.17)
7 / 3 / 2023	DEBT SERVICE RESERVE FUND		121.57	0.00	0.00	0.00
7 / 5 / 2023	DEBT SERVICE RESERVE FUND		0.00	(121.57)	(135.92)	(14.35)
8 / 1 / 2023	DEBT SERVICE RESERVE FUND		126.95	0.00	0.00	0.00
8 / 2 / 2023	DEBT SERVICE RESERVE FUND		0.00	(126.95)	(141.51)	(14.56)
9 / 1 / 2023	DEBT SERVICE RESERVE FUND		131.56	0.00	0.00	0.00
9 / 5 / 2023	DEBT SERVICE RESERVE FUND		0.00	(131.56)	(146.12)	(14.56)
10 / 2 / 2023	DEBT SERVICE RESERVE FUND		127.38	0.00	0.00	0.00
10 / 3 / 2023	DEBT SERVICE RESERVE FUND		0.00	(127.38)	(141.04)	(13.66)
11 / 1 / 2023	DEBT SERVICE RESERVE FUND		131.87	0.00	0.00	0.00
11 / 4 / 2023	DEBT SERVICE RESERVE FUND		0.00	(131.87)	(145.51)	(13.64)
12 / 2 / 2023	DEBT SERVICE RESERVE FUND		127.86	0.00	0.00	0.00
12 / 3 / 2023	DEBT SERVICE RESERVE FUND		0.00	(127.86)	(140.64)	(12.78)
12 / 21 / 2023	DEBT SERVICE RESERVE FUND		0.03	0.00	0.00	0.00
12 / 22 / 2023	DEBT SERVICE RESERVE FUND		0.00	(0.03)	(0.03)	0.00
1 / 2 / 2024	DEBT SERVICE RESERVE FUND		132.08	0.00	0.00	0.00
1 / 3 / 2024	DEBT SERVICE RESERVE FUND		0.00	(132.08)	(144.80)	(12.72)
2 / 1 / 2024	DEBT SERVICE RESERVE FUND		131.46	0.00	0.00	0.00
2 / 2 / 2024	DEBT SERVICE RESERVE FUND		0.00	(131.46)	(143.66)	(12.20)
3 / 1 / 2024	DEBT SERVICE RESERVE FUND		122.49	0.00	0.00	0.00
3 / 4 / 2024	DEBT SERVICE RESERVE FUND		0.00	(122.49)	(133.39)	(10.90)
4 / 1 / 2024	DEBT SERVICE RESERVE FUND		130.69	0.00	0.00	0.00
4 / 2 / 2024	DEBT SERVICE RESERVE FUND		0.00	(130.69)	(141.88)	(11.19)
5 / 1 / 2024	DEBT SERVICE RESERVE FUND		126.22	0.00	0.00	0.00
5 / 2 / 2024	DEBT SERVICE RESERVE FUND		0.00	(126.22)	(136.58)	(10.36)
6 / 3 / 2024	DEBT SERVICE RESERVE FUND		130.50	0.00	0.00	0.00
6 / 4 / 2024	DEBT SERVICE RESERVE FUND		0.00	(130.50)	(140.71)	(10.21)
7 / 1 / 2024	DEBT SERVICE RESERVE FUND		126.25	0.00	0.00	0.00
7 / 2 / 2024	DEBT SERVICE RESERVE FUND		0.00	(126.25)	(135.71)	(9.46)
8 / 1 / 2024	DEBT SERVICE RESERVE FUND		130.29	0.00	0.00	0.00

$1,620,000 CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT
CAPITAL IMPROVEMENT REVENUE REFUNDING BONDS, SERIES 2018

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

4 / 30 / 2018	ISSUE DATE
4 / 30 / 2023	BEGINNING OF COMPUTATION PERIOD
4 / 29 / 2026	COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 3.99995%	ALLOWABLE EARNINGS
8 / 2 / 2024	DEBT SERVICE RESERVE FUND		0.00	(130.29)	(139.59)	(9.30)
9 / 3 / 2024	DEBT SERVICE RESERVE FUND		129.79	0.00	0.00	0.00
9 / 4 / 2024	DEBT SERVICE RESERVE FUND		0.00	(129.79)	(138.57)	(8.78)
10 / 1 / 2024	DEBT SERVICE RESERVE FUND		121.52	0.00	0.00	0.00
10 / 2 / 2024	DEBT SERVICE RESERVE FUND		0.00	(121.52)	(129.34)	(7.82)
11 / 1 / 2024	DEBT SERVICE RESERVE FUND		118.91	0.00	0.00	0.00
11 / 4 / 2024	DEBT SERVICE RESERVE FUND		0.00	(118.91)	(126.12)	(7.21)
12 / 2 / 2024	DEBT SERVICE RESERVE FUND		111.26	0.00	0.00	0.00
12 / 3 / 2024	DEBT SERVICE RESERVE FUND		0.00	(111.26)	(117.63)	(6.37)
1 / 2 / 2025	DEBT SERVICE RESERVE FUND		111.60	0.00	0.00	0.00
1 / 3 / 2025	DEBT SERVICE RESERVE FUND		0.00	(111.60)	(117.60)	(6.00)
2 / 3 / 2025	DEBT SERVICE RESERVE FUND		107.75	0.00	0.00	0.00
2 / 4 / 2025	DEBT SERVICE RESERVE FUND		0.00	(107.75)	(113.16)	(5.41)
3 / 3 / 2025	DEBT SERVICE RESERVE FUND		96.83	0.00	0.00	0.00
3 / 4 / 2025	DEBT SERVICE RESERVE FUND		0.00	(96.83)	(101.35)	(4.52)
4 / 1 / 2025	DEBT SERVICE RESERVE FUND		106.35	0.00	0.00	0.00
4 / 2 / 2025	DEBT SERVICE RESERVE FUND		0.00	(106.35)	(110.98)	(4.63)
5 / 1 / 2025	DEBT SERVICE RESERVE FUND		102.67	0.00	0.00	0.00
5 / 2 / 2025	DEBT SERVICE RESERVE FUND		0.00	(102.67)	(106.78)	(4.11)
6 / 2 / 2025	DEBT SERVICE RESERVE FUND		105.63	0.00	0.00	0.00
6 / 3 / 2025	DEBT SERVICE RESERVE FUND		0.00	(105.63)	(109.49)	(3.86)
7 / 1 / 2025	DEBT SERVICE RESERVE FUND		101.95	0.00	0.00	0.00
7 / 2 / 2025	DEBT SERVICE RESERVE FUND		0.00	(101.95)	(105.34)	(3.39)
8 / 1 / 2025	DEBT SERVICE RESERVE FUND		105.35	0.00	0.00	0.00
8 / 4 / 2025	DEBT SERVICE RESERVE FUND		0.00	(105.35)	(108.47)	(3.12)
9 / 2 / 2025	DEBT SERVICE RESERVE FUND		105.08	0.00	0.00	0.00
9 / 3 / 2025	DEBT SERVICE RESERVE FUND		0.00	(105.08)	(107.84)	(2.76)
10 / 1 / 2025	DEBT SERVICE RESERVE FUND		99.45	0.00	0.00	0.00
10 / 2 / 2025	DEBT SERVICE RESERVE FUND		0.00	(99.45)	(101.74)	(2.29)
11 / 3 / 2025	DEBT SERVICE RESERVE FUND		100.13	0.00	0.00	0.00
11 / 4 / 2025	DEBT SERVICE RESERVE FUND		0.00	(100.13)	(102.08)	(1.95)
12 / 1 / 2025	DEBT SERVICE RESERVE FUND		93.95	0.00	0.00	0.00
12 / 2 / 2025	DEBT SERVICE RESERVE FUND		0.00	(93.95)	(95.48)	(1.53)
1 / 2 / 2026	DEBT SERVICE RESERVE FUND		92.85	0.00	0.00	0.00
1 / 5 / 2026	DEBT SERVICE RESERVE FUND		0.00	(92.85)	(94.02)	(1.17)

$1,620,000 CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT
CAPITAL IMPROVEMENT REVENUE REFUNDING BONDS, SERIES 2018

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

4 / 30 / 2018	ISSUE DATE
4 / 30 / 2023	BEGINNING OF COMPUTATION PERIOD
4 / 29 / 2026	COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 3.99995%	ALLOWABLE EARNINGS
2 / 2 / 2026	DEBT SERVICE RESERVE FUND		90.41	0.00	0.00	0.00
2 / 3 / 2026	DEBT SERVICE RESERVE FUND		0.00	(90.41)	(91.27)	(0.86)
3 / 2 / 2026	DEBT SERVICE RESERVE FUND		81.25	0.00	0.00	0.00
3 / 3 / 2026	DEBT SERVICE RESERVE FUND		0.00	(81.25)	(81.75)	(0.50)
4 / 1 / 2026	DEBT SERVICE RESERVE FUND		89.61	0.00	0.00	0.00
4 / 2 / 2026	DEBT SERVICE RESERVE FUND		0.00	(89.61)	(89.88)	(0.27)
		29,725.00	3,997.06	25,727.94	29,212.40	3,484.46

ACTUAL EARNINGS	3,997.06
ALLOWABLE EARNINGS	3,484.46
REBATABLE ARBITRAGE	512.60
FUTURE VALUE OF 4/29/2023 CUMULATIVE REBATABLE ARBITRAGE	(15,924.45)
FUTURE VALUE OF 4/29/2024 COMPUTATION DATE CREDIT	(2,240.63)
FUTURE VALUE OF 4/29/2025 COMPUTATION DATE CREDIT	(2,205.65)
COMPUTATION DATE CREDIT	(2,170.00)
CUMULATIVE REBATABLE ARBITRAGE	(22,028.13)

Tab 13

Rizzetta & Company

Channing Park
Community Development District

Financial Statements
(Unaudited)

April 30, 2026

Prepared by: Rizzetta & Company, Inc.

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Channing Park Community Development District

Balance Sheet

As of 04/30/2026

(In Whole Numbers)

	General Fund	Reserve Fund	Debt Service Fund	Total Gvmnt Fund	Fixed Assets Group	Long-Term Debt
Assets						
Cash In Bank	155,677	0	0	155,677	0	0
Investments	0	211,754	196,754	408,508	0	0
Accounts Receivable	1,057	0	1,296	2,353	0	0
Fixed Assets	0	0	0	0	2,682,155	0
Amount Available in Debt Service	0	0	0	0	0	198,050
Amount To Be Provided Debt Service	0	0	0	0	0	976,950
Total Assets	156,734	211,754	198,050	566,538	2,682,155	1,175,000
Liabilities						
Accrued Expenses	879	0	0	879	0	0
Revenue Bonds Payable-Long Term	0	0	0	0	0	1,175,000
Total Liabilities	879	0	0	879	0	1,175,000
Fund Equity & Other Credits						
Beginning Fund Balance	108,263	207,271	98,785	414,319	0	0
Investment In General Fixed Assets	0	0	0	0	2,682,155	0
Net Change in Fund Balance	47,592	4,483	99,265	151,340	0	0
Total Fund Equity & Other Credits	155,855	211,754	198,050	565,659	2,682,155	0
Total Liabilities & Fund Equity	156,734	211,754	198,050	566,538	2,682,155	1,175,000

620 General Fund

Channing Park Community Development District
Statement of Revenues and Expenditures
As of 04/30/2026
(In Whole Numbers)

	Year Ending 09/30/2026	Through 04/30/2026	Year To Date 04/30/2026	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	86	86
Special Assessments				
Tax Roll	96,854	96,854	97,625	771
Total Revenues	96,854	96,854	97,711	857
Expenditures				
Legislative				
Supervisor Fees	2,000	1,167	800	367
Total Legislative	2,000	1,167	800	367
Financial & Administrative				
Accounting Services	12,121	7,070	7,071	0
Administrative Services	3,276	1,911	1,911	0
Arbitrage Rebate Calculation	500	292	0	291
Assessment Roll	5,460	5,460	5,460	0
Auditing Services	3,285	0	3,000	(3,000)
District Engineer	5,000	2,917	0	2,917
District Management	15,397	8,981	8,981	0
Dues, Licenses & Fees	175	175	175	0
Financial & Revenue Collections	3,276	1,911	1,911	0
Legal Advertising	1,000	584	258	325
Public Officials Liability Insurance	3,057	3,057	3,063	(6)
Trustees Fees	3,770	2,400	2,483	(83)
Website Hosting, Maintenance, Backup & E	3,000	1,750	1,469	282
Total Financial & Administrative	59,317	36,508	35,782	726
Legal Counsel				
District Counsel	5,000	2,916	4,474	(1,558)
Total Legal Counsel	5,000	2,916	4,474	(1,558)
Stormwater Control				
Stormwater Monitoring & Maintenance	3,000	1,750	0	1,750
Total Stormwater Control	3,000	1,750	0	1,750
Other Physical Environment				
General Liability Insurance	3,057	3,057	3,063	(6)
Property Management	12,000	6,000	6,000	0
Total Other Physical Environment	15,057	9,057	9,063	(6)
Contingency				
Miscellaneous Contingency	12,480	7,280	0	7,280
Total Contingency	12,480	7,280	0	7,280
Total Expenditures	96,854	58,678	50,119	8,559
Total Excess of Revenues Over(Under) Expenditures	0	38,176	47,592	9,416

620 General Fund

Channing Park Community Development District
Statement of Revenues and Expenditures
As of 04/30/2026
(In Whole Numbers)

	Year Ending 09/30/2026	Through 04/30/2026	Year To Date 04/30/2026	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Fund Balance, Beginning of Period	0	0	108,263	108,263
Total Fund Balance, End of Period	0	38,176	155,855	117,679

620 Reserve Fund

Channing Park Community Development District
Statement of Revenues and Expenditures
As of 04/30/2026
(In Whole Numbers)

	Year Ending 09/30/2026	Through 04/30/2026	Year To Date 04/30/2026	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	4,483	4,483
Total Revenues	0	0	4,483	4,483
Total Excess of Revenues Over(Under) Expenditures	0	0	4,483	4,483
Fund Balance, Beginning of Period	0	0	207,271	207,271
Total Fund Balance, End of Period	0	0	211,754	211,754

620 Debt Service Fund S2018

Channing Park Community Development District
Statement of Revenues and Expenditures
As of 04/30/2026
(In Whole Numbers)

	Year Ending 09/30/2026	Through 04/30/2026	Year To Date 04/30/2026	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	3,121	3,121
Special Assessments				
Tax Roll	118,727	118,727	119,644	916
Total Revenues	118,727	118,727	122,765	4,037
Expenditures				
Debt Service				
Interest	48,727	48,727	23,500	25,228
Principal	70,000	70,000	0	70,000
Total Debt Service	118,727	118,727	23,500	95,228
Total Expenditures	118,727	118,727	23,500	95,228
Total Excess of Revenues Over(Under) Expenditures	0	0	99,265	99,265
Fund Balance, Beginning of Period	0	0	98,785	98,785
Total Fund Balance, End of Period	0	0	198,050	198,050

Channing Park Community Development District
Investment Summary
April 30, 2026

Account	Investment		Balance as of April 30, 2026
Valley National Bank	Governmental Checking	$	105,070
FLCLASS	Average Monthly Yield 3.7259%		106,684
	Total Reserve Fund Investments	**$**	**211,754**
US Bank Series 2018 Prepayment	First American Treasury Obligation Fund Class Z	$	4,091
US Bank Series 2018 Reserve	First American Treasury Obligation Fund Class Z		29,725
US Bank Series 2018 Revenue	First American Treasury Obligation Fund Class Z		162,938
	Total Debt Service Fund Investments	**$**	**196,754**

FirstService Financial, an affiliate by ownership to your management company Rizzetta & Company, provides banking solutions exclusively to clients of Rizzetta & Company. FirstService Financial receives a monthly administration fee from partner financial institutions for our assistance with the development, placement, service, and maintenance of our banking programs without impacting the interest our clients earn on their funds. The monthly administration fee varies as it is negotiated with each participating financial institution.

Channing Park Community Development District
Summary A/R Ledger
From 04/01/2026 to 04/30/2026

	Fund_ID	Fund Name	Customer	Invoice Number	AR Account	Date	Balance Due
620, 2614							
	620-001	620 General Fund	Hillsborough County Tax Collector	AR00002783	12110	10/01/2025	1,057.00
Sum for 620, 2614							**1,057.00**
620, 2615							
	620-200	620 Debt Service Fund S2018	Hillsborough County Tax Collector	AR00002783	12110	10/01/2025	1,295.69
Sum for 620, 2615							**1,295.69**
Sum for 620							**2,352.69**
Sum Total							**2,352.69**

Channing Park Community Development District
Notes to Unaudited Financial Statements
April 30, 2026

Balance Sheet

1. Trust statement activity has been recorded through 04/30/2026.
2. See EMMA (Electronic Municipal Market Access) at https://emma.msrb.org for Municipal Disclosures and Market Data.
3. For presentation purposes, the Reserves are shown in a separate fund titled Reserve Fund.

Summary A/R Ledger – Payment Terms

4. Payment terms for landowner assessments are (a) defined in the FY25-26 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.

Summary A/R Ledger – Subsequent Collections

5. General Fund – Payment for Invoice AR00002783 in the amount of $99.50 was received in May 2026.
6. Debt Service Fund – Payment for Invoice AR00002783 in the amount of $121.96 was received in May 2026.

Rizzetta & Company

Channing Park
Community Development District

Financial Statements
(Unaudited)

May 31, 2026

Prepared by: Rizzetta & Company, Inc.

channingparkcdd.org
rizzetta.com

Channing Park Community Development District

Balance Sheet

As of 05/31/2026

(In Whole Numbers)

	General Fund	Reserve Fund	Debt Service Fund	Total Gvmnt Fund	Fixed Assets Group	Long-Term Debt
Assets						
Cash In Bank	148,577	0	122	148,699	0	0
Investments	0	212,380	103,825	316,206	0	0
Accounts Receivable	958	0	1,174	2,131	0	0
Fixed Assets	0	0	0	0	2,682,155	0
Amount Available in Debt Service	0	0	0	0	0	105,121
Amount To Be Provided Debt Service	0	0	0	0	0	999,879
Total Assets	149,535	212,380	105,121	467,036	2,682,155	1,105,000
Liabilities						
Accrued Expenses	1,061	0	0	1,061	0	0
Revenue Bonds Payable-Long Term	0	0	0	0	0	1,105,000
Total Liabilities	1,061	0	0	1,061	0	1,105,000
Fund Equity & Other Credits						
Beginning Fund Balance	108,263	207,271	98,785	414,319	0	0
Investment In General Fixed Assets	0	0	0	0	2,682,155	0
Net Change in Fund Balance	40,211	5,109	6,336	51,656	0	0
Total Fund Equity & Other Credits	148,474	212,380	105,121	465,975	2,682,155	0
Total Liabilities & Fund Equity	149,535	212,380	105,121	467,036	2,682,155	1,105,000

620 General Fund

Channing Park Community Development District
Statement of Revenues and Expenditures
As of 05/31/2026
(In Whole Numbers)

	Year Ending 09/30/2026	Through 05/31/2026	Year To Date 05/31/2026	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	99	99
Special Assessments				
Tax Roll	96,854	96,854	97,625	771
Total Revenues	96,854	96,854	97,724	870
Expenditures				
Legislative				
Supervisor Fees	2,000	1,333	800	533
Total Legislative	2,000	1,333	800	533
Financial & Administrative				
Accounting Services	12,121	8,081	8,081	0
Administrative Services	3,276	2,184	2,184	0
Arbitrage Rebate Calculation	500	333	0	334
Assessment Roll	5,460	5,460	5,460	0
Auditing Services	3,285	0	3,000	(3,000)
District Engineer	5,000	3,334	1,785	1,548
District Management	15,397	10,264	10,264	0
Dues, Licenses & Fees	175	175	175	0
Financial & Revenue Collections	3,276	2,184	2,184	0
Legal Advertising	1,000	667	490	177
Public Officials Liability Insurance	3,057	3,057	3,063	(6)
Trustees Fees	3,770	3,770	2,483	1,287
Website Hosting, Maintenance, Backup & E	3,000	2,000	1,569	431
Total Financial & Administrative	59,317	41,509	40,738	771
Legal Counsel				
District Counsel	5,000	3,333	6,912	(3,579)
Total Legal Counsel	5,000	3,333	6,912	(3,579)
Stormwater Control				
Stormwater Monitoring & Maintenance	3,000	2,000	0	2,000
Total Stormwater Control	3,000	2,000	0	2,000
Other Physical Environment				
General Liability Insurance	3,057	3,057	3,063	(6)
Property Management	12,000	6,000	6,000	0
Total Other Physical Environment	15,057	9,057	9,063	(6)
Contingency				
Miscellaneous Contingency	12,480	8,320	0	8,320
Total Contingency	12,480	8,320	0	8,320
Total Expenditures	96,854	65,552	57,513	8,039
Total Excess of Revenues Over(Under) Expenditures	0	31,302	40,211	8,909

620 General Fund

Channing Park Community Development District
Statement of Revenues and Expenditures
As of 05/31/2026
(In Whole Numbers)

	Year Ending 09/30/2026	Through 05/31/2026	Year To Date 05/31/2026	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Fund Balance, Beginning of Period	0	0	108,263	108,263
Total Fund Balance, End of Period	0	31,302	148,474	117,172

620 Reserve Fund

Channing Park Community Development District
Statement of Revenues and Expenditures
As of 05/31/2026
(In Whole Numbers)

	Year Ending 09/30/2026	Through 05/31/2026	Year To Date 05/31/2026	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	5,109	5,109
Total Revenues	0	0	5,109	5,109
Total Excess of Revenues Over(Under) Expenditures	0	0	5,109	5,109
Fund Balance, Beginning of Period	0	0	207,271	207,271
Total Fund Balance, End of Period	0	0	212,380	212,380

620 Debt Service Fund S2018

Channing Park Community Development District
Statement of Revenues and Expenditures
As of 05/31/2026
(In Whole Numbers)

	Year Ending 09/30/2026	Through 05/31/2026	Year To Date 05/31/2026	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	3,692	3,692
Special Assessments				
Tax Roll	118,727	118,727	119,644	917
Total Revenues	118,727	118,727	123,336	4,609
Expenditures				
Debt Service				
Interest	48,727	48,727	47,000	1,727
Principal	70,000	70,000	70,000	0
Total Debt Service	118,727	118,727	117,000	1,727
Total Expenditures	118,727	118,727	117,000	1,727
Total Excess of Revenues Over(Under) Expenditures	0	0	6,336	6,336
Fund Balance, Beginning of Period	0	0	98,785	98,785
Total Fund Balance, End of Period	0	0	105,121	105,121

Channing Park Community Development District
Investment Summary
May 31, 2026

Account	Investment		Balance as of May 31, 2026
Valley National Bank	Governmental Checking	$	105,360
FLCLASS	Average Monthly Yield 3.7009%		107,020
	Total Reserve Fund Investments	**$**	**212,380**
US Bank Series 2018 Prepayment	First American Treasury Obligation Fund Class Z	$	4,103
US Bank Series 2018 Reserve	First American Treasury Obligation Fund Class Z		29,725
US Bank Series 2018 Revenue	First American Treasury Obligation Fund Class Z		69,997
	Total Debt Service Fund Investments	**$**	**103,825**

FirstService Financial, an affiliate by ownership to your management company Rizzetta & Company, provides banking solutions exclusively to clients of Rizzetta & Company. FirstService Financial receives a monthly administration fee from partner financial institutions for our assistance with the development, placement, service, and maintenance of our banking programs without impacting the interest our clients earn on their funds. The monthly administration fee varies as it is negotiated with each participating financial institution.

Channing Park Community Development District
Summary A/R Ledger
From 05/01/2026 to 05/31/2026

	Fund_ID	Fund Name	Customer	Invoice Number	AR Account	Date	Balance Due
620, 2614							
	620-001	620 General Fund	Hillsborough County Tax Collector	AR00002783	12110	10/01/2025	957.50
Sum for 620, 2614							**957.50**
620, 2615							
	620-200	620 Debt Service Fund S2018	Hillsborough County Tax Collector	AR00002783	12110	10/01/2025	1,173.73
Sum for 620, 2615							**1,173.73**
Sum for 620							**2,131.23**
Sum Total							**2,131.23**

Channing Park Community Development District
Notes to Unaudited Financial Statements
May 31, 2026

Balance Sheet

1. Trust statement activity has been recorded through 05/31/2026.
2. See EMMA (Electronic Municipal Market Access) at https://emma.msrb.org for Municipal Disclosures and Market Data.
3. For presentation purposes, the Reserves are shown in a separate fund titled Reserve Fund.

Summary A/R Ledger – Payment Terms

4. Payment terms for landowner assessments are (a) defined in the FY25-26 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.

Summary A/R Ledger – Subsequent Collections

5. General Fund – Payment for Invoice AR00002783 in the amount of $957.50 was received in June 2026.
6. Debt Service Fund – Payment for Invoice AR00002783 in the amount of $1,173.73 was received in June 2026.

Rizzetta & Company

Channing Park
Community Development District

Financial Statements
(Unaudited)

June 30, 2026

Prepared by: Rizzetta & Company, Inc.

channingparkcdd.org
rizzetta.com

Channing Park Community Development District

Balance Sheet

As of 06/30/2026

(In Whole Numbers)

	General Fund	Reserve Fund	Debt Service Fund	Total Gvmnt Fund	Fixed Assets Group	Long-Term Debt
Assets						
Cash In Bank	138,580	0	0	138,580	0	0
Investments	0	212,989	105,698	318,687	0	0
Prepaid Expenses	2,483	0	0	2,483	0	0
Fixed Assets	0	0	0	0	2,682,155	0
Amount Available in Debt Service	0	0	0	0	0	105,698
Amount To Be Provided Debt Service	0	0	0	0	0	999,302
Total Assets	141,063	212,989	105,698	459,750	2,682,155	1,105,000
Liabilities						
Accounts Payable	400	0	0	400	0	0
Accrued Expenses	1,001	0	0	1,001	0	0
Revenue Bonds Payable-Long Term	0	0	0	0	0	1,105,000
Total Liabilities	1,401	0	0	1,401	0	1,105,000
Fund Equity & Other Credits						
Beginning Fund Balance	108,263	207,271	98,785	414,319	0	0
Investment In General Fixed Assets	0	0	0	0	2,682,155	0
Net Change in Fund Balance	31,399	5,718	6,913	44,030	0	0
Total Fund Equity & Other Credits	139,662	212,989	105,698	458,349	2,682,155	0
Total Liabilities & Fund Equity	141,063	212,989	105,698	459,750	2,682,155	1,105,000

620 General Fund

Channing Park Community Development District
Statement of Revenues and Expenditures
As of 06/30/2026
(In Whole Numbers)

	Year Ending 09/30/2026	Through 06/30/2026	Year To Date 06/30/2026	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	111	111
Special Assessments				
Tax Roll	96,854	96,854	97,843	989
Total Revenues	96,854	96,854	97,954	1,100
Expenditures				
Legislative				
Supervisor Fees	2,000	1,500	1,200	300
Total Legislative	2,000	1,500	1,200	300
Financial & Administrative				
Accounting Services	12,121	9,091	9,090	0
Administrative Services	3,276	2,457	2,457	0
Arbitrage Rebate Calculation	500	375	500	(125)
Assessment Roll	5,460	5,460	5,460	0
Auditing Services	3,285	3,285	3,000	285
District Engineer	5,000	3,750	1,785	1,965
District Management	15,397	11,548	11,548	0
Dues, Licenses & Fees	175	175	175	0
Financial & Revenue Collections	3,276	2,457	2,457	0
Legal Advertising	1,000	750	490	260
Public Officials Liability Insurance	3,057	3,057	3,063	(6)
Trustees Fees	3,770	3,770	4,256	(486)
Website Hosting, Maintenance, Backup & E	3,000	2,250	2,053	197
Total Financial & Administrative	59,317	48,425	46,334	2,090
Legal Counsel				
District Counsel	5,000	3,750	6,958	(3,207)
Total Legal Counsel	5,000	3,750	6,958	(3,207)
Stormwater Control				
Stormwater Monitoring & Maintenance	3,000	2,250	0	2,250
Total Stormwater Control	3,000	2,250	0	2,250
Other Physical Environment				
General Liability Insurance	3,057	3,057	3,063	(6)
Property Management	12,000	9,000	9,000	0
Total Other Physical Environment	15,057	12,057	12,063	(6)
Contingency				
Miscellaneous Contingency	12,480	9,360	0	9,360
Total Contingency	12,480	9,360	0	9,360
Total Expenditures	96,854	77,342	66,555	10,787
Total Excess of Revenues Over(Under) Expenditures	0	19,512	31,399	11,887

620 General Fund

Channing Park Community Development District
Statement of Revenues and Expenditures
As of 06/30/2026
(In Whole Numbers)

	Year Ending 09/30/2026	Through 06/30/2026	Year To Date 06/30/2026	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Fund Balance, Beginning of Period	0	0	108,263	108,262
Total Fund Balance, End of Period	0	19,512	139,662	120,149

620 Reserve Fund

Channing Park Community Development District
Statement of Revenues and Expenditures
As of 06/30/2026
(In Whole Numbers)

	Year Ending 09/30/2026	Through 06/30/2026	Year To Date 06/30/2026	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	5,718	5,718
Total Revenues	0	0	5,718	5,718
Total Excess of Revenues Over(Under) Expenditures	0	0	5,718	5,718
Fund Balance, Beginning of Period	0	0	207,271	207,271
Total Fund Balance, End of Period	0	0	212,989	212,989

620 Debt Service Fund S2018

Channing Park Community Development District
Statement of Revenues and Expenditures
As of 06/30/2026
(In Whole Numbers)

	Year Ending 09/30/2026	Through 06/30/2026	Year To Date 06/30/2026	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	4,001	4,001
Special Assessments				
Tax Roll	118,727	118,727	119,912	1,185
Total Revenues	118,727	118,727	123,913	5,186
Expenditures				
Debt Service				
Interest	48,727	48,727	47,000	1,727
Principal	70,000	70,000	70,000	0
Total Debt Service	118,727	118,727	117,000	1,727
Total Expenditures	118,727	118,727	117,000	1,727
Total Excess of Revenues Over(Under) Expenditures	0	0	6,913	6,913
Fund Balance, Beginning of Period	0	0	98,785	98,785
Total Fund Balance, End of Period	0	0	105,698	105,698

Channing Park Community Development District
Investment Summary
June 30, 2026

Account	Investment		Balance as of June 30, 2026
Valley National Bank	Governmental Checking	$	105,641
FLCLASS	Average Monthly Yield 3.7009%		107,348
	Total Reserve Fund Investments	**$**	**212,989**
US Bank Series 2018 Prepayment	First American Treasury Obligation Fund Class Z	$	4,115
US Bank Series 2018 Reserve	First American Treasury Obligation Fund Class Z		29,725
US Bank Series 2018 Revenue	First American Treasury Obligation Fund Class Z		71,858
	Total Debt Service Fund Investments	**$**	**105,698**

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Channing Park Community Development District
Summary A/P Ledger
From 06/01/2026 to 06/30/2026

	Fund Name	GL posting date	Vendor name	Document number	Description	Balance Due
620, 2614						
	620 General Fund	06/01/2026	Matthew Lane Beckley	MBe011526-620	Board of Supervisors Meeting 01/15/26	200.00
	620 General Fund	06/01/2026	Matthew Lane Beckley	MBe041626-620	Board of Supervisors Meeting 04/16/26	200.00
Sum for 620, 2614						**400.00**
Sum for 620						**400.00**
Sum Total						**400.00**

Channing Park Community Development District
Notes to Unaudited Financial Statements
June 30, 2026

Balance Sheet

1. Trust statement activity has been recorded through 06/30/2026.
2. See EMMA (Electronic Municipal Market Access) at https://emma.msrb.org for Municipal Disclosures and Market Data.
3. For presentation purposes, the Reserves are shown in a separate fund titled Reserve Fund.

Rizzetta & Company

Channing Park
Community Development District

Financial Statements
(Unaudited)

July 31, 2026

Prepared by: Rizzetta & Company, Inc.

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Channing Park Community Development District

Balance Sheet

As of 07/31/2026

(In Whole Numbers)

	General Fund	Reserve Fund	Debt Service Fund	Total Gvmnt Fund	Fixed Assets Group	Long-Term Debt
Assets						
Cash In Bank	135,023	0	0	135,023	0	0
Investments	0	213,621	106,003	319,624	0	0
Prepaid Expenses	2,483	0	0	2,483	0	0
Fixed Assets	0	0	0	0	2,682,155	0
Amount Available in Debt Service	0	0	0	0	0	106,003
Amount To Be Provided Debt Service	0	0	0	0	0	998,997
Total Assets	137,506	213,621	106,003	457,130	2,682,155	1,105,000
Liabilities						
Accrued Expenses	812	0	0	812	0	0
Revenue Bonds Payable-Long Term	0	0	0	0	0	1,105,000
Total Liabilities	812	0	0	812	0	1,105,000
Fund Equity & Other Credits						
Beginning Fund Balance	108,263	207,271	98,785	414,319	0	0
Investment In General Fixed Assets	0	0	0	0	2,682,155	0
Net Change in Fund Balance	28,431	6,350	7,218	41,999	0	0
Total Fund Equity & Other Credits	136,694	213,621	106,003	456,318	2,682,155	0
Total Liabilities & Fund Equity	137,506	213,621	106,003	457,130	2,682,155	1,105,000

620 General Fund

Channing Park Community Development District
Statement of Revenues and Expenditures
As of 07/31/2026
(In Whole Numbers)

	Year Ending 09/30/2026	Through 07/31/2026	Year To Date 07/31/2026	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	122	122
Special Assessments				
Tax Roll	96,854	96,854	97,860	1,006
Total Revenues	96,854	96,854	97,982	1,128
Expenditures				
Legislative				
Supervisor Fees	2,000	1,667	1,200	467
Total Legislative	2,000	1,667	1,200	467
Financial & Administrative				
Accounting Services	12,121	10,101	10,100	0
Administrative Services	3,276	2,730	2,730	0
Arbitrage Rebate Calculation	500	416	500	(83)
Assessment Roll	5,460	5,460	5,460	0
Auditing Services	3,285	3,285	3,000	285
District Engineer	5,000	4,167	1,785	2,382
District Management	15,397	12,831	12,831	0
Dues, Licenses & Fees	175	175	175	0
Financial & Revenue Collections	3,276	2,730	2,730	0
Legal Advertising	1,000	833	661	172
Public Officials Liability Insurance	3,057	3,057	3,063	(6)
Trustees Fees	3,770	3,770	4,256	(486)
Website Hosting, Maintenance, Backup & E	3,000	2,500	2,153	347
Total Financial & Administrative	59,317	52,055	49,444	2,611
Legal Counsel				
District Counsel	5,000	4,167	6,844	(2,677)
Total Legal Counsel	5,000	4,167	6,844	(2,677)
Stormwater Control				
Stormwater Monitoring & Maintenance	3,000	2,500	0	2,500
Total Stormwater Control	3,000	2,500	0	2,500
Other Physical Environment				
General Liability Insurance	3,057	3,057	3,063	(6)
Property Management	12,000	9,000	9,000	0
Total Other Physical Environment	15,057	12,057	12,063	(6)
Contingency				
Miscellaneous Contingency	12,480	10,400	0	10,400
Total Contingency	12,480	10,400	0	10,400
Total Expenditures	96,854	82,846	69,551	13,295
Total Excess of Revenues Over(Under) Expenditures	0	14,008	28,431	14,423

620 General Fund

Channing Park Community Development District
Statement of Revenues and Expenditures
As of 07/31/2026
(In Whole Numbers)

	Year Ending 09/30/2026	Through 07/31/2026	Year To Date 07/31/2026	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Fund Balance, Beginning of Period	0	0	108,263	108,263
Total Fund Balance, End of Period	0	14,008	136,694	122,686

620 Reserve Fund

Channing Park Community Development District
Statement of Revenues and Expenditures
As of 07/31/2026
(In Whole Numbers)

	Year Ending 09/30/2026	Through 07/31/2026	Year To Date 07/31/2026	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	6,350	6,350
Total Revenues	0	0	6,350	6,350
Total Excess of Revenues Over(Under) Expenditures	0	0	6,350	6,350
Fund Balance, Beginning of Period	0	0	207,271	207,271
Total Fund Balance, End of Period	0	0	213,621	213,621

620 Debt Service Fund S2018

Channing Park Community Development District
Statement of Revenues and Expenditures
As of 07/31/2026
(In Whole Numbers)

	Year Ending 09/30/2026	Through 07/31/2026	Year To Date 07/31/2026	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	4,306	4,306
Special Assessments				
Tax Roll	118,727	118,727	119,912	1,185
Total Revenues	118,727	118,727	124,218	5,491
Expenditures				
Debt Service				
Interest	48,727	48,727	47,000	1,727
Principal	70,000	70,000	70,000	0
Total Debt Service	118,727	118,727	117,000	1,727
Total Expenditures	118,727	118,727	117,000	1,727
Total Excess of Revenues Over(Under) Expenditures	0	0	7,218	7,218
Fund Balance, Beginning of Period	0	0	98,785	98,785
Total Fund Balance, End of Period	0	0	106,003	106,003

Channing Park Community Development District
Investment Summary
June 30, 2026

Account	Investment		Balance as of June 30, 2026
Valley National Bank	Governmental Checking	$	105,933
FLCLASS	Average Monthly Yield 3.7289%		107,688
	Total Reserve Fund Investments	**$**	**213,621**
US Bank Series 2018 Prepayment	First American Treasury Obligation Fund Class Z	$	4,127
US Bank Series 2018 Reserve	First American Treasury Obligation Fund Class Z		29,725
US Bank Series 2018 Revenue	First American Treasury Obligation Fund Class Z		72,151
	Total Debt Service Fund Investments	**$**	**106,003**

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Channing Park Community Development District
Notes to Unaudited Financial Statements
July 31, 2026

Balance Sheet

1. Trust statement activity has been recorded through 07/31/2026.
2. See EMMA (Electronic Municipal Market Access) at https://emma.msrb.org for Municipal Disclosures and Market Data.
3. For presentation purposes, the Reserves are shown in a separate fund titled Reserve Fund.

Tab 14

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT

District Office · Riverview, Florida · (813) 533-2950
Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
www.channingparkcdd.org

Operation and Maintenance Expenditures
March 2026
For Board Approval

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: **$6,607.54**

Approval of Expenditures:

_____

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Channing 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
Channing Park Property Owners Association	300055	620-030126	POA Maintenance Agreement Qtr 03/26	$ 3,000.00
Kilinski Van Wyk, PLLC	300056	14433	Legal Services 02/26	$ 284.00
Rizzetta & Company, Inc.	300053	INV0000107496	Accounting Services 03/26	$ 2,939.16
School Now	300054	INV-SN-1306	Website Compliance & Management 03/26	$ 384.38
Report Total				**$ 6,607.54**

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT

District Office · Riverview, Florida · (813) 533-2950
Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
www.channingparkcdd.org

Check Request

Amount: $3,000.00

Date: 3/1/26

Payable to: Channing Park Property Owners Association
C/o Terra Management
14914 Winding Creek Ct
Tampa FL 33613

Description : Per Maintenance Agreement

Requestor: Brian L'Heureux

Code To: 53900-3129 POA Maintenance Agreement

From: Matthew E. Huber
To: Sam Stevens; Brian LHeureux
Cc: Derrick Evans
Subject: RE: Channing Park-POA reimbursement
Date: Thursday, January 8, 2026 9:59:49 AM
Attachments: image001.png
image002.png
image003.png
email_37d13b03-4cd9-4622-bdb2-3e6a3a37fbd4.png
phone_db3ab6a9-86a2-43ab-9f35-664caba8bc71.png
location_c55001ba-ec57-4854-a054-c2e943f62d0b.png

Hi Brian,

Yes please continue to pay this as we have in the past. Nothing in this matter has changed.

Thank you,

Matthew Huber
Director, District Services
Rizzetta & Company

MHuber@rizzetta.com
2772 Ashlyn Park

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From: Sam Stevens <SStevens@rizzetta.com>
Sent: Wednesday, January 7, 2026 9:51 AM
To: Brian LHeureux <BLHeureux@rizzetta.com>; Matthew E. Huber <MHuber@rizzetta.com>
Cc: Derrick Evans <DEvans@rizzetta.com>
Subject: Re: Channing Park-POA reimbursement

Hi Brian,

I'm not really sure, as I'm still getting familiar with the community's history. However, maybe Matt Huber can help.

@Matthew E. Huber, could you please help us figure this out?

Thanks!

Sam Stevens
District Manager
Rizzetta & Company

SStevens@rizzetta.com
2929 Riverview

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From: Brian LHeureux <BLHeureux@rizzetta.com>
Sent: Wednesday, January 7, 2026 9:24 AM
To: Sam Stevens <SStevens@rizzetta.com>
Subject: Channing Park-POA reimbursement

Hi Sam, the budget for Channing park has $12,000 for reimbursing the POA for a maintenance agreement. This is the same as prior years. Is the district continuing to pay this? We would usually pay them $3,000 4 times a year. If this is continuing I will send a check request to Avid.

Brian LHeureux
Staff Accountant II
Rizzetta & Company

BLHeureux@rizzetta.com
9488 Ashlyn Park

This electronic message transmission and any attachments contain information from Rizzetta & Company, Inc. which may be confidential or privileged. The information is solely intended for the use of the individual or entity named above. If you are not the intended recipient, be aware that any disclosure, copying, distribution or use of the contents of this information is prohibited. If you have received this electronic transmission in error, please immediately notify us by return email or telephone at (888) 208-5008 and delete the original message. Under Florida law, certain written communications with the sender of this message may be subject to public records disclosure requirements. Please be aware of this possibility when including personal information in your communications. Unless specifically

KILINSKI | VAN WYK

Kilinski | Van Wyk PLLC

P.O. Box 6386
Tallahassee, Florida 32314
United States

INVOICE

Invoice # 14433
Date: 03/18/2026
Due On: 04/17/2026

Channing Park CDD
5844 Old Pasco Road Suite 100
Wesley Chapel, Florida 33544

Statement of Account

Outstanding Balance		New Charges		Payments Received		Total Amount Outstanding
($0.00	+	$284.00	) - (	$0.00	) =	**$284.00**

CPACDD-01

Channing Park CDD - General

Type	Attorney	Date	Notes	Quantity	Rate	Total
Service	GR	02/02/2026	Confer with District Manager regarding Notices of Rule Development and Rulemaking for Amended Rules of Procedure.	0.40	$0.00	$0.00
Service	LG	02/04/2026	Send 2026 ethics reminder.	0.30	$375.00	$112.50
Service	LG	02/09/2026	Review status of legal action items.	0.20	$375.00	$75.00
Service	SH	02/23/2026	Monitor and report on bills affecting special districts.	0.20	$295.00	$59.00
Service	LG	02/27/2026	Analyze legislative updates for bills affecting special district clients.	0.10	$375.00	$37.50
					Total	**$284.00**

Please make all amounts payable to: Kilinski | Van Wyk PLLC

Please pay within 30 days.

Rizzetta & Company, Inc.
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Invoice

Date	Invoice #
3/2/2026	INV0000107496

Bill To:

CHANNING PARK CDD
3434 Colwell Avenue, Suite 200
Tampa FL 33614

Services for the month of	Terms	Client Number
March	Upon Receipt	00620

Description	Qty	Rate	Amount
Accounting Services	1.00	$1,010.08	$1,010.08
Administrative Services	1.00	$273.00	$273.00
Financial & Revenue Collections	1.00	$273.00	$273.00
Management Services	1.00	$1,283.08	$1,283.08
Website Compliance & Management	1.00	$100.00	$100.00

Subtotal	$2,939.16
Total	$2,939.16

INVOICE

Channing Park CDD
2700 S. Falkenburg Rd., Suite 2745
Riverview FL 33578
United States

Invoice #	INV-SN-1306
Invoice Date:	3/1/2026
Due Date:	3/31/2026
PO#:	Quarterly Invoice

Item	Description	AMOUNT
SchoolNow CDD ADA-PDF		$234.38
SchoolNow CDD	Community Development District (CDD) governmental unit management company ADA-compliant website	$150.00

	Subtotal:	$384.38
Subscription start: 10/1/2025	Tax Total:	
Subscription end: 9/30/2026	Total:	$384.38
	Amount Paid:	$0.00
Direct Deposit Instruction:	**Amount Due:**	**$384.38**

[redacted]

Click Here to pay with Credit Card

Check Remittance:

Innersync Studios Ltd
P.O. Box 771470
St. Louis, MO 63177-9816
United States

Questions? Contact accounts receivable at ar@schoolstatus.com. Please include your invoice number on your payment. Click here to view our W-9.

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT

District Office · Riverview, Florida · (813) 533-2950
Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
www.channingparkcdd.org

Operation and Maintenance Expenditures
April 2026
For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from April 1, 2026 through April 30, 2026. This does not include expenditures previously approved by the Board.

The total items being presented: **$6,982.16**

Approval of Expenditures:

_____

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Channing Park Community Development District

Paid Operation & Maintenance Expenditures

April 1, 2026 Through April 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Gary Randolph Sr.	300058	GR041626-620	Board of Supervisors Meeting 04/16/26	$ 200.00
Grau & Associates, P.A.	300061	28560	Audit Services FY24/25	$ 500.00
Grau & Associates, P.A.	300061	28982	Audit Services FY 24/25	$ 2,500.00
Kilinski Van Wyk, PLLC	300060	14679	Legal Services 03/26	$ 643.00
Rizzetta & Company, Inc.	300057	INV0000108091	Accounting Services 04/26	$ 2,939.16
Steven M. Kelly	300059	SK041626-620	Board of Supervisors Meeting 04/16/26	$ 200.00
Report Total				**$ 6,982.16**

Channing Park CDD
Meeting Date: April 16, 2026

SUPERVISOR PAY REQUEST

Name of Board Supervisor	Check if paid
Michael Basso	
Steven Kelly	✓
Gary Randolph	✓
Brent Scoggins	
Matt Beckley	✓

(*) Does not get paid

NOTE: Supervisors are only paid if checked present.

EXTENDED MEETING TIMECARD

Meeting Start Time:	4:30
Meeting End Time:	5:46 PM
Total Meeting Time:	1H 16 min

Time Over ____ (?) Hours:	

Total at $____per Hour:	

ADDITIONAL OR CONTINUED MEETING TIMECA

Meeting Date:	
Additional or Continued Meeting?	
Total Meeting Time:	
Total at $175 per Hour:	$0.00

Business Mileage Round Trip	
IRS Rate per Mile	$0.700
Mileage to Charge	$0.00

DM Signature: _____

Grau and Associates

1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431
www.graucpa.com

Phone: 561-994-9299 **Fax: 561-994-5823**

Channing Park Community Development District
3434 Colwell Ave, Suite 200
Tampa, FL 33614

Invoice No. *28560*
Date *02/02/2026*

SERVICE		AMOUNT
Audit FYE 09/30/2025		$ 500.00
	Current Amount Due	$ 500.00

0 - 30	31- 60	61 - 90	91 - 120	Over 120	Balance
500.00	0.00	0.00	0.00	0.00	500.00

Payment due upon receipt.

Grau and Associates

1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431
www.graucpa.com

Phone: 561-994-9299 **Fax: 561-994-5823**

Channing Park Community Development District
3434 Colwell Ave, Suite 200
Tampa, FL 33614

Invoice No. *28982*
Date *04/02/2026*

SERVICE		AMOUNT
Audit FYE 09/30/2025		$ 2,500.00
	Current Amount Due	$ 2,500.00

0 - 30	31- 60	61 - 90	91 - 120	Over 120	Balance
2,500.00	500.00	0.00	0.00	0.00	3,000.00

Payment due upon receipt.

KILINSKI | VAN WYK

Kilinski | Van Wyk PLLC

P.O. Box 6386
Tallahassee, Florida 32314
United States

INVOICE

Invoice # 14679
Date: 04/20/2026
Due On: 05/20/2026

Channing Park CDD
5844 Old Pasco Road Suite 100
Wesley Chapel, Florida 33544

Statement of Account

Outstanding Balance		New Charges		Payments Received		Total Amount Outstanding
($0.00	+	$643.00	) - (	$0.00	) =	**$643.00**

CPACDD-01

Channing Park CDD - General

Type	Attorney	Date	Notes	Quantity	Rate	Total
Service	LM	03/01/2026	Prepare general election resolution for three supervisor seats	0.30	$305.00	$91.50
Service	SD	03/19/2026	Research Website; Draft Fiscal Year 2027 Budget Resolutions, Notices, Affidavits and Notices of Mailings and Appropriation Resolution; Update Tracking Chart.	0.50	$185.00	$92.50
Service	SH	03/20/2026	Monitor and report on bills affecting special districts, including final bill passage analysis and final distribution of the newsletter.	0.30	$295.00	$88.50
Service	LM	03/23/2026	Confer with District Staff re: preliminary budget	0.20	$305.00	$61.00
Service	LG	03/29/2026	Review and analyze bills passed in 2026 legislative session and impacts on District operations.	0.10	$375.00	$37.50
Service	LM	03/30/2026	Confer with District Staff and review tentative agenda	0.20	$305.00	$61.00

Service	LG	03/31/2026	Review draft agenda and send revisions; provide information for FY 27 budget.	0.40	$375.00	$150.00
Service	LM	03/31/2026	Confer with District Staff re: public hearing for amended rules of procedure, preliminary budget	0.20	$305.00	$61.00
					Total	**$643.00**

Please make all amounts payable to: Kilinski | Van Wyk PLLC

Please pay within 30 days.

Rizzetta & Company, Inc.
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Invoice

Date	Invoice #
4/2/2026	INV0000108091

Bill To:

CHANNING PARK CDD
3434 Colwell Avenue, Suite 200
Tampa FL 33614

Services for the month of	Terms	Client Number
April	Upon Receipt	00620

Description	Qty	Rate	Amount
Accounting Services	1.00	$1,010.08	$1,010.08
Administrative Services	1.00	$273.00	$273.00
Financial & Revenue Collections	1.00	$273.00	$273.00
Management Services	1.00	$1,283.08	$1,283.08
Website Compliance & Management	1.00	$100.00	$100.00

Subtotal	$2,939.16
Total	$2,939.16

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT

District Office · Riverview, Florida · (813) 533-2950
Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
www.channingparkcdd.org

Operation and Maintenance Expenditures
May 2026
For Board Approval

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

The total items being presented: **$7,212.04**

Approval of Expenditures:

_____

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Channing Park Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2026 Through May 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Atwell, LLC	300065	0000445440	Engineering Services 01/26	$ 1,657.50
Atwell, LLC	300065	0000466553	Engineering Services 04/26	$ 127.50
Kilinski Van Wyk, PLLC	300064	14868	Legal Services 04/26	$ 2,256.00
Rizzetta & Company, Inc.	300062	INV0000109183	Accounting Services 05/26	$ 2,939.16
The Observer Group, Inc.	300063	26-01442H	Legal Advertising 05/26	$ 175.00
The Observer Group, Inc.	300066	26-01857H	Legal Advertising 05/26	$ 56.88
Report Total				**$ 7,212.04**

ATWELL

INVOICE

Channing Park Community Development District
3434 Colwell Ave Suite 200
Tampa, FL 33614

February 12, 2026
Project No: 21050211-007-00
Invoice No: 0000445440

Invoice Total $1,657.50

Payment: Atwell Online Payment Portal
Reference #:

Project 21050211-007-00 Channing Park CDD - CDD Coordination and Public Facilities Report
Subject Line: Channing Park CDD
Email: cddinvoice@rizzetta.com

Professional Services Rendered from January 1, 2026 to January 31, 2026

Task 001:00 CDD Coordination

Professional Personnel

	Hours	Rate	Amount	
Project Manager II				
Barbosa, Victor	6.50	255.00	1,657.50	
Total	6.50		1,657.50	
Total Labor				**1,657.50**
			Total this Task	**$1,657.50**
			Total this Invoice	**$1,657.50**

Methods of Payment accepted:

- **ACH or Wire (Preferred)** – Remittance information available upon request.
- Check
- Credit Card

Check Payments to:

Atwell, LLC
Two Towne Square; Suite 700
Southfield, MI 48076
Phone: 248-447-2000

Payment due in accordance with terms of agreement. Accounts past due are subject to 1½% per month (18% annual) service charge.
Remittance notifications or questions can be directed to atwellar@atwell-group.com or by calling the phone number listed above.

ATWELL

INVOICE

TAX ID
27-1219822

CHECK REMITTANCE
Atwell, LLC
P.O. Box 7412609 | Chicago, IL 60674

REMITTANCE & QUESTIONS
AtwellAR@atwell.com

BILL TO
Channing Park Community Development District
3434 Colwell Ave Suite 200
Tampa, FL 33614

May 12, 2026
Project No: 21050211-007-00
Invoice No: 0000466553

Invoice Total: $127.50

Payment: Atwell Online Payment Portal
Reference #:

21050211-007-00 Channing Park CDD - CDD Coordination and Public Facilities Report
Subject Line: Channing Park CDD
Email: cddinvoice@rizzetta.com

Professional Services Rendered from April 1, 2026 to April 24, 2026

Task 001:00 CDD Coordination

Professional Personnel

	Hours	Rate	Amount	
Project Manager II				
Barbosa, Victor	.50	255.00	127.50	
Total	.50		127.50	
Total Labor				127.50
			Total this Task	**$127.50**
			Total this Invoice	**$127.50**

KILINSKI | VAN WYK

Kilinski | Van Wyk PLLC

P.O. Box 6386
Tallahassee, Florida 32314
United States

INVOICE

Invoice # 14868
Date: 05/15/2026
Due On: 06/14/2026

Channing Park CDD
5844 Old Pasco Road Suite 100
Wesley Chapel, Florida 33544

Statement of Account

Outstanding Balance		New Charges		Payments Received		Total Amount Outstanding
($0.00	+	$2,256.00	) - (	$0.00	) =	**$2,256.00**

CPACDD-01

Channing Park CDD - General

Type	Attorney	Date	Notes	Quantity	Rate	Discount	Total
Service	LM	04/02/2026	Review supervisor comment on proposed amended rules of procedure	0.20	$305.00	100.0%	$0.00
Service	LG	04/02/2026	Prepare FY27 budget approval resolution options; revise general election resolution.	0.70	$375.00	-	$262.50
Service	LG	04/03/2026	Prepare resolution adopting amended and restated Rules of Procedure; respond to Supervisor Kelly inquiries regarding same; finalize budget resolution and general election resolution and send for agenda.	0.70	$375.00	-	$262.50
Service	LM	04/06/2026	Confer with District Staff re: agenda items	0.10	$305.00	100.0%	$0.00
Service	LG	04/09/2026	Review and send	0.30	$375.00	-	$112.50

			revisions to April agenda.				
Service	LG	04/10/2026	Confer with District Manager regarding meeting preparation.	0.30	$375.00	-	$112.50
Service	LG	04/13/2026	Review agenda and prepare for board meeting.	0.80	$375.00	-	$300.00
Service	LM	04/15/2026	Review revised agenda package; Prepare for Board meeting; Redline audit committee meeting minutes; Confer with S. Stevens re: revisions to draft minutes	0.80	$305.00	-	$244.00
Service	GR	04/15/2026	Review and revise draft January 15, 2026, meeting minutes; review draft August 21, 2025, meeting minutes.	0.40	$305.00	-	$122.00
Service	LM	04/16/2026	Attend Board meeting, pending quorum	0.40	$305.00	100.0%	$0.00
Service	LM	04/16/2026	Attend Board meeting	0.60	$305.00	100.0%	$0.00
Service	LG	04/16/2026	Attend board meeting.	1.30	$375.00	-	$487.50
Service	AH	04/20/2026	Confer with Stevens regarding executed resolution approving fiscal year 2027 budget; prepare updates to district file regarding same; prepare notice of public hearing on fiscal year 2027 budget; prepare updates to budget status chart.	0.60	$185.00	-	$111.00
Service	AH	04/21/2026	Confer with Bregg regarding publication of notice of public hearing on fiscal year 2027 budget.	0.20	$185.00	-	$37.00
Service	SD	04/24/2026	Draft Channing Park CDD Auditor Letter Response for FY25 and transmit to Auditor.	0.70	$185.00	-	$129.50
Service	LG	04/30/2026	Prepare Q2 updates and deadlines for board.	0.20	$375.00	-	$75.00
				Line Item Discount Subtotal			**-$396.50**

Total **$2,256.00**

Please make all amounts payable to: Kilinski | Van Wyk PLLC

Please pay within 30 days.

Rizzetta & Company, Inc.
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Invoice

Date	Invoice #
5/2/2026	INV0000109183

Bill To:

CHANNING PARK CDD
3434 Colwell Avenue, Suite 200
Tampa FL 33614

Services for the month of	Terms	Client Number
May	Upon Receipt	00620

Description	Qty	Rate	Amount
Accounting Services	1.00	$1,010.08	$1,010.08
Administrative Services	1.00	$273.00	$273.00
Financial & Revenue Collections	1.00	$273.00	$273.00
Management Services	1.00	$1,283.08	$1,283.08
Website Compliance & Management	1.00	$100.00	$100.00

Subtotal	$2,939.16
Total	$2,939.16

Business Observer

1970 Main Street
3rd Floor
Sarasota, FL 34236
, 941-906-9386 x322

INVOICE

Legal Advertising

Invoice # 26-01442H **Date 05/01/2026**

Attn:
Channing Park CDD Rizzetta
3434 COLWELL AVENUE SUITE 200
TAMPA FL 33614

Please make checks payable to:
(Please note Invoice # on check)
Business Observer
1970 Main Street
3rd Floor
Sarasota, FL 34236

Description	Amount
Serial # 26-01442H **Notice of Public Hearing to Consider the Adoption of the Fiscal Year 2027 Budgets** **RE:** Channing Park CDD Board of Supervisors Meeting on 8/20/26 at 4:30 PM **Published:** 5/1/2026, 5/8/2026	$175.00

Important Message

Please include our Serial # on your check

Pay by credit card online: https://legals.businessobserverfl.com/send-payment/

Paid	()
Total	**$175.00**

Payment is due within 30 days of the 1st publication date of your notice. if payment is not made, affidavits may be held

Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.

NOTICE

The Business Observer makes every effort to ensure that its public notice advertising is accurate and in full compliance with all applicable statutes and ordinances and that its information is correct. Nevertheless, we ask that our advertisers scrutinize published ads carefully and alert us immediately to any errors so that we may correct them as soon as possible. We cannot accept responsibility for mistakes beyond bearing the cost of republishing advertisements that contain errors.

Business Observer

1970 Main Street
3rd Floor
Sarasota, FL 34236
, 941-906-9386 x322

INVOICE

Legal Advertising

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2027 BUDGETS; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors (**"Board"**) of the Channing Park Community Development District (**"District"**) will hold a public hearing on **Thursday, August 20, 2026 at 4:30 p.m. at the Channing Park Recreation Center, 17358 Chelsea Downs Circle, Lithia, FL 33547,** or the purpose of hearing comments and objections on the adoption of the proposed budgets (**"Proposed Budget"**) of the District for the Fiscal Year beginning October 1, 2026 and ending September 30, 2027 (**"Fiscal Year 2027"**).

A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, Rizzetta & Company, Inc., 2700 S. Falkenburg Road, Suite 2745, Riverview, FL 33578 (**"District Manager's Office"**), during normal business hours, or by visiting the District's website at www.channingparkcdd.org/

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least three (3) business days prior to the meeting. 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), for aid in contacting the District Manager's Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of 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 such appeal is to be based.

Channing Park Community Development District
Sam Stevens, District Manager

May 1, 8, 2026 26-01442H

Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.

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Serial Number
26-01442H

Business Observer

Published Weekly
Tampa, Hillsborough County, Florida

COUNTY OF HILLSBOROUGH

MAY 13 2026

STATE OF FLORIDA

Before the undersigned authority personally appeared Kelly Martin who on oath says that he/she is Publisher's Representative of the Business Observer a weekly newspaper published at Tampa, Hillsborough County, Florida; that the attached copy of advertisement,

being a Notice of Public Hearing to Consider the Adoption of the Fiscal Year 2027 Budgets

in the matter of Channing Park CDD Board of Supervisors Meeting on 8/20/26 at 4:30 PM

in the Court, was published in said newspaper by print in the

issues of 5/1/2026, 5/8/2026

Affiant further says that the Business Observer complies with all legal requirements for publication in chapter 50, Florida Statutes.

*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.

Kelly Martin

Sworn to and subscribed, and personally appeared by physical presence before me,

8th day of May, 2026 A.D.

by Kelly Martin who is personally known to me.

Notary Public, State of Florida
(SEAL)

Pamela A Nelson
Comm.:HH 277515
Expires: Aug. 23, 2026
Notary Public - State of Florida

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2027 BUDGETS; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors ("**Board**") of the Channing Park Community Development District ("**District**") will hold a public hearing on **Thursday, August 20, 2026 at 4:30 p.m. at the Channing Park Recreation Center, 17358 Chelsea Downs Circle, Lithia, FL 33547,** or the purpose of hearing comments and objections on the adoption of the proposed budgets ("**Proposed Budget**") of the District for the Fiscal Year beginning October 1, 2026 and ending September 30, 2027 ("**Fiscal Year 2027**").

A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, Rizzetta & Company, Inc., 2700 S. Falkenburg Road, Suite 2745, Riverview, FL 33578 ("**District Manager's Office**"), during normal business hours, or by visiting the District's website at www.channingparkcdd.org/

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Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least three (3) business days prior to the meeting. 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), for aid in contacting the District Manager's Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of 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 such appeal is to be based.

Channing Park Community Development District
Sam Stevens, District Manager

May 1, 8, 2026

26-01442H

Business Observer

1970 Main Street
3rd Floor
Sarasota, FL 34236
, 941-906-9386 x322

INVOICE

Legal Advertising

Invoice # 26-01857H **Date 05/22/2026**

Attn:
Channing Park CDD Rizzetta
3434 COLWELL AVENUE SUITE 200
TAMPA FL 33614

Please make checks payable to:
(Please note Invoice # on check)
Business Observer
1970 Main Street
3rd Floor
Sarasota, FL 34236

Description	Amount
Serial # 26-01857H **Notice of Qualifying Period for Candidates for the Board of Supervisors** **RE:** Channing Park CDD Board of Supervisors Qualifying Period Commence at noon on Monday 6/8/26 and Close at noon on 6/12/26 **Published:** 5/22/2026	$56.88

Important Message	Paid	()
Please include our Serial # on your check **Pay by credit card online: https://legals.businessobserverfl.com/send-payment/**	**Total**	**$56.88**

Payment is due within 30 days of the 1st publication date of your notice. if payment is not made, affidavits may be held

Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.

NOTICE

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Business Observer

1970 Main Street
3rd Floor
Sarasota, FL 34236
, 941-906-9386 x322

INVOICE

Legal Advertising

NOTICE OF QUALIFYING PERIOD FOR CANDIDATES FOR THE BOARD OF SUPERVISORS OF THE CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the Channing Park Community Development District ("District") will commence at noon on June 8, 2026, and close at noon on June 12, 2026. Candidates must qualify for the office of Supervisor with the Hillsborough County Supervisor of Elections located at 601 East Kennedy Boulevard, 16th Floor, Tampa, Florida 33602; Ph: (813) 272-5850. All candidates shall qualify for individual seats in accordance with Section 99.061, Florida Statutes, and must also be a "qualified elector" of the District, as defined in Section 190.003, Florida Statutes. A "qualified elector" is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Hillsborough County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, Florida Statutes.

The Channing Park Community Development District has three (3) seats up for election, specifically seats 1 and 2, and 3. Each seat carries a four-year term of office. Elections are nonpartisan and will be held at the same time as the general election on November 3, 2026, and in the manner prescribed by law for general elections.

For additional information, please contact the Hillsborough County Supervisor of Elections.

Sam Stevens, District Manager
May 22, 2026 26-01857H

Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.

NOTICE

The Business Observer makes every effort to ensure that its public notice advertising is accurate and in full compliance with all applicable statutes and ordinances and that its information is correct. Nevertheless, we ask that our advertisers scrutinize published ads carefully and alert us immediately to any errors so that we may correct them as soon as possible. We cannot accept responsibility for mistakes beyond bearing the cost of republishing advertisements that contain errors.

Serial Number
26-01857H

Business Observer

Published Weekly
Tampa, Hillsborough County, Florida

MAY 26 2026

COUNTY OF HILLSBOROUGH

STATE OF FLORIDA

Before the undersigned authority personally appeared Kelly Martin who on oath says that he/she is Publisher's Representative of the Business Observer a weekly newspaper published at Tampa, Hillsborough County, Florida; that the attached copy of advertisement,

being a Notice of Qualifying Period for Candidates for the Board of Supervisors

in the matter of Channing Park CDD Board of Supervisors Qualifying Period Commence at noon on Monday 6/8/26 and Close at noon on 6/12/26

in the Court, was published in said newspaper by print in the

issues of 5/22/2026

Affiant further says that the Business Observer complies with all legal requirements for publication in chapter 50, Florida Statutes.

*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.

NOTICE OF QUALIFYING PERIOD FOR CANDIDATES FOR THE BOARD OF SUPERVISORS OF THE CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the Channing Park Community Development District ("District") will commence at noon on June 8, 2026, and close at noon on June 12, 2026. Candidates must qualify for the office of Supervisor with the Hillsborough County Supervisor of Elections located at 601 East Kennedy Boulevard, 16th Floor, Tampa, Florida 33602; Ph: (813) 272-5850. All candidates shall qualify for individual seats in accordance with Section 99.061, Florida Statutes, and must also be a "qualified elector" of the District, as defined in Section 190.003, Florida Statutes. A "qualified elector" is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Hillsborough County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, Florida Statutes.

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For additional information, please contact the Hillsborough County Supervisor of Elections.

Sam Stevens, District Manager
May 22, 2026

26-01857H

Kelly Martin

Sworn to and subscribed, and personally appeared by physical presence before me,

22nd day of May, 2026 A.D.

by Kelly Martin who is personally known to me.

Notary Public, State of Florida
(SEAL)

Pamela A Nelson
Comm.:HH 277515
Expires: Aug. 23, 2026
Notary Public - State of Florida

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT

District Office · Riverview, Florida · (813) 533-2950
Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
www.channingparkcdd.org

Operation and Maintenance Expenditures
June 2026
For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from June 1, 2026 through June 30, 2026. This does not include expenditures previously approved by the Board.

The total items being presented: **$11,185.17**

Approval of Expenditures:

_____

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Channing Park Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Channing Park Property Owners Association	300069	620-060126	POA Maintenance Agreement Qtr 06/26	$ 3,000.00
Kilinski Van Wyk, PLLC	300072	15111	Legal Services 05/26	$ 105.50
LLS Tax Solutions, Inc.	300070	004165	Arbitrage Rebate 04/26	$ 500.00
Rizzetta & Company, Inc.	300067	INV0000109971	Accounting Services 06/26	$ 2,939.16
School Now	300068	INV-SN-1439	Website Compliance & Management 06/26	$ 384.38
U.S. Bank	300071	8196950	Trustee Fees S2018 05/01/26-04/30/27	$ 4,256.13
Report Total				**$ 11,185.17**

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT

District Office · Riverview, Florida · (813) 533-2950
Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
www.channingparkcdd.org

Check Request

Amount: $3,000.00

Date: 6/1/26

Payable to: Channing Park Property Owners Association
C/o Terra Management
14914 Winding Creek Ct
Tampa FL 33613

Description : Per Maintenance Agreement

Requestor: Brian L'Heureux

Code To: 53900-3129 POA Maintenance Agreement

KILINSKI | VAN WYK

Kilinski | Van Wyk PLLC

P.O. Box 6386
Tallahassee, Florida 32314
United States

INVOICE

Invoice # 15111
Date: 06/16/2026
Due On: 07/16/2026

Channing Park CDD
5844 Old Pasco Road Suite 100
Wesley Chapel, Florida 33544

Statement of Account

	Outstanding Balance		New Charges		Payments Received		Total Amount Outstanding
(	$0.00	+	$105.50	) - (	$0.00	) =	**$105.50**

CPACDD-01

Channing Park CDD - General

Type	Attorney	Date	Notes	Quantity	Rate	Total
Service	LM	05/04/2026	Confer with District Staff re: budget	0.10	$305.00	$30.50
Service	LG	05/05/2026	Confirm status of legal action items.	0.20	$375.00	$75.00
					Total	**$105.50**

Please make all amounts payable to: Kilinski | Van Wyk PLLC

Please pay within 30 days.

LLS Tax Solutions Inc.
1645 Sun City Center Plz # 5027
Sun City Center, FL 335718003
+18507540311
liscott@llstax.com

INVOICE

BILL TO
Channing Park
Community Development
District
c/o Rizzetta & Company,
Inc.
3434 Colwell Avenue,
Suite 200
Tampa, FL 33614

INVOICE # 004165
DATE 06/04/2026
DUE DATE 07/04/2026
TERMS Net 30

DESCRIPTION	AMOUNT
Total Billing for Arbitrage Services in connection with the $1,620,000 Channing Park Community Development District Capital Improvement Revenue Refunding Bonds, Series 2018 – Rebatable Arbitrage Calculation for the period ended April 29, 2026.	500.00

BALANCE DUE **$500.00**

Thank You For Your Business

Rizzetta & Company, Inc.
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Invoice

Date	Invoice #
6/2/2026	INV0000109971

Bill To:

CHANNING PARK CDD
3434 Colwell Avenue, Suite 200
Tampa FL 33614

Services for the month of	Terms	Client Number
June	Upon Receipt	00620

Description	Qty	Rate	Amount
Accounting Services	1.00	$1,010.08	$1,010.08
Administrative Services	1.00	$273.00	$273.00
Financial & Revenue Collections	1.00	$273.00	$273.00
Management Services	1.00	$1,283.08	$1,283.08
Website Compliance & Management	1.00	$100.00	$100.00

Subtotal	$2,939.16
Total	$2,939.16

INVOICE

Channing Park CDD
2700 S. Falkenburg Rd., Suite 2745
Riverview FL 33578
United States

Invoice #	INV-SN-1439
Invoice Date:	6/1/2026
Due Date:	7/1/2026
PO#:	Quarterly Invoice

Item	Description	AMOUNT
SchoolNow CDD ADA-PDF		$234.38
SchoolNow CDD	Community Development District (CDD) governmental unit management company ADA-compliant website	$150.00

	Subtotal:	$384.38
Subscription start: 10/1/2025	Tax Total:	
Subscription end: 9/30/2026	Total:	$384.38
	Amount Paid:	$0.00
Direct Deposit Instruction:	**Amount Due:**	**$384.38**

Click Here to pay with Credit Card

Questions? Contact accounts receivable at ar@schoolstatus.com. Please include your invoice number on your payment. Click here to view our W-9.

Corporate Trust Services
EP-MN-WN3L
60 Livingston Ave.
St. Paul, MN 55107

Invoice Number:	8196950
Account Number:	260379000
Invoice Date:	05/22/2026
Direct Inquiries To:	Duffy, Leanne M
Phone:	(407)-835-3807

Rizzetta & CO Inc
ATTN District Manager
3434 Colwell Avenue, Suite 200
Tampa, FL 33614
United States

CHANNING PARK CDD 2018

The following is a statement of transactions pertaining to your account. For further information, please review the attached.

STATEMENT SUMMARY

PLEASE REMIT BOTTOM COUPON PORTION OF THIS PAGE WITH CHECK PAYMENT OF INVOICE.

TOTAL AMOUNT DUE	$4,256.13

All invoices are due upon receipt.

Please detach at perforation and return bottom portion of the statement with your check, payable to U.S. Bank.

CHANNING PARK CDD 2018

Invoice Number:	8196950
Account Number:	260379000
Current Due:	$4,256.13
Direct Inquiries To:	Duffy, Leanne M
Phone:	(407)-835-3807

Please mail payments to:
U.S. Bank
CM-9690
PO BOX 70870
St. Paul, MN 55170-9690

Corporate Trust Services
EP-MN-WN3L
60 Livingston Ave.
St. Paul, MN 55107

Invoice Number:	8196950
Invoice Date:	05/22/2026
Account Number:	260379000
Direct Inquiries To:	Duffy, Leanne M
Phone:	(407)-835-3807

CHANNING PARK CDD 2018

Accounts Included In This Relationship: 260379000 260379002 260379003 260379004 260379005

CURRENT CHARGES SUMMARIZED FOR ENTIRE RELATIONSHIP

Detail of Current Charges	Volume	Rate	Portion of Year	Total Fees
04200 Trustee	1.00	3,950.00	100.00%	$3,950.00
Subtotal Administration Fees - In Advance 05/01/2026 - 04/30/2027				**$3,950.00**
Incidental Expenses 05/01/2026 to 04/30/2027	3,950.00	0.0775		$306.13
Subtotal Incidental Expenses				**$306.13**
TOTAL AMOUNT DUE				**$4,256.13**

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT

District Office · Riverview, Florida · (813) 533-2950
Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
www.channingparkcdd.org

Operation and Maintenance Expenditures
July 2026
For Board Approval

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

The total items being presented: **$3,584.78**

Approval of Expenditures:

_____

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Channing Park Community Development District

Paid Operation & Maintenance Expenditures

July 1, 2026 Through July 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Kilinski Van Wyk, PLLC	300075	15348	Legal Services 06/26	$ 75.00
Matthew Lane Beckley	300074	MBe011526-620	Board of Supervisors Meeting 01/15/26	$ 200.00
Matthew Lane Beckley	300074	MBe041626-620	Board of Supervisors Meeting 04/16/26	$ 200.00
Rizzetta & Company, Inc.	300073	INV0000110645	Accounting Services 07/26	$ 2,939.16
The Observer Group, Inc.	300076	26-02587H	Legal Advertising 07/26	$ 170.62
Report Total				**$ 3,584.78**

INVOICE

Invoice # 15348
Date: 07/15/2026
Due On: 08/14/2026

Kilinski | Van Wyk PLLC

P.O. Box 6386
Tallahassee, Florida 32314
United States

Channing Park CDD
5844 Old Pasco Road Suite 100
Wesley Chapel, Florida 33544

Statement of Account

	Outstanding Balance		New Charges		Payments Received		Total Amount Outstanding
(	$0.00	+	$75.00	) - (	$0.00	) =	**$75.00**

CPACDD-01

Channing Park CDD - General

Type	Attorney	Date	Notes	Quantity	Rate	Total
Service	LG	06/30/2026	Review list of legislative bills signed into law; analyze steps needed for implementation.	0.20	$375.00	$75.00
					Total	**$75.00**

Please make all amounts payable to: Kilinski | Van Wyk PLLC

Please pay within 30 days.

Channing Park CDD
Meeting Date: January 15th, 2026

SUPERVISOR PAY REQUEST

present But left → Befor Meeting Started

Name of Board Supervisor	Check if paid
Michael Basso	
Steven Kelly	✓
Gary Randolph	✓
Brent Scoggins	
Matt Beckley	✓

(*) Does not get paid

NOTE: Supervisors are only paid if checked present.

EXTENDED MEETING TIMECARD

Meeting Start Time:	4:24 PM
Meeting End Time:	5:32 PM
Total Meeting Time:	1 Hour 8 min

Time Over ____ (?) Hours:	

Total at $____ per Hour:	

ADDITIONAL OR CONTINUED MEETING TIMECA

Meeting Date:	
Additional or Continued Meeting?	
Total Meeting Time:	
Total at $175 per Hour:	$0.00

Business Mileage Round Trip	
IRS Rate per Mile	$0.700
Mileage to Charge	$0.00

DM Signature: _____

Channing Park CDD
Meeting Date: April 16, 2026

SUPERVISOR PAY REQUEST

Name of Board Supervisor	Check if paid
Michael Basso	
Steven Kelly	✓
Gary Randolph	✓
Brent Scoggins	
Matt Beckley	✓

(*) Does not get paid

NOTE: Supervisors are only paid if checked present.

EXTENDED MEETING TIMECARD

Meeting Start Time:	4:30
Meeting End Time:	5:46 PM
Total Meeting Time:	1H 16 min

Time Over ____ (?) Hours:	

Total at $____per Hour:	

ADDITIONAL OR CONTINUED MEETING TIMECA

Meeting Date:	
Additional or Continued Meeting?	
Total Meeting Time:	
Total at $175 per Hour:	$0.00

Business Mileage Round Trip	
IRS Rate per Mile	$0.700
Mileage to Charge	$0.00

DM Signature: _____

Rizzetta & Company, Inc.
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Invoice

Date	Invoice #
7/2/2026	INV0000110645

Bill To:

CHANNING PARK CDD
3434 Colwell Avenue, Suite 200
Tampa FL 33614

Services for the month of	Terms	Client Number
July	Upon Receipt	00620

Description	Qty	Rate	Amount
Accounting Services	1.00	$1,010.08	$1,010.08
Administrative Services	1.00	$273.00	$273.00
Financial & Revenue Collections	1.00	$273.00	$273.00
Management Services	1.00	$1,283.08	$1,283.08
Website Compliance & Management	1.00	$100.00	$100.00

Subtotal	$2,939.16
Total	$2,939.16

Business Observer

1970 Main Street
3rd Floor
Sarasota, FL 34236
, 941-906-9386 x322

INVOICE

Legal Advertising

Invoice # 26-02587H **Date 07/24/2026**

Attn:
Channing Park CDD Rizzetta
3434 COLWELL AVENUE SUITE 200
TAMPA FL 33614

Please make checks payable to:
(Please note Invoice # on check)
Business Observer
1970 Main Street
3rd Floor
Sarasota, FL 34236

Description	Amount
Serial # 26-02587H **Notice of Public Hearing to Consider the Adoption of the Fiscal Year 2027 Budgets** **RE:** Channing Park CDD Board of Supervisors Meeting on 8/20/26 at 4:30 PM **Published:** 7/24/2026, 7/31/2026	$170.62

Important Message

Please include our Serial # on your check

Pay by credit card online: https://legals.businessobserverfl.com/send-payment/

Paid	()
Total	**$170.62**

Payment is due within 30 days of the 1st publication date of your notice. if payment is not made, affidavits may be held

Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.

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Business Observer

1970 Main Street
3rd Floor
Sarasota, FL 34236
, 941-906-9386 x322

INVOICE

Legal Advertising

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2027 BUDGETS; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors (**"Board"**) of the Channing Park Community Development District (**"District"**) will hold a public hearing on **Thursday, August 20, 2026 at 4:30 p.m. at the Channing Park Recreation Center, 17358 Chelsea Downs Circle, Lithia, FL 33547,** or the purpose of hearing comments and objections on the adoption of the proposed budgets (**"Proposed Budget"**) of the District for the Fiscal Year beginning October 1, 2026 and ending September 30, 2027 (**"Fiscal Year 2027"**).

A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, Rizzetta & Company, Inc., 3434 Colwell Avenue Suite 200, Tampa, FL 33614 (**"District Manager's Office"**), during normal business hours, or by visiting the District's website at www.channingparkcdd.org/

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least three (3) business days prior to the meeting. 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), for aid in contacting the District Manager's Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of 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 such appeal is to be based.

Channing Park Community Development District
Sam Stevens, District Manager
July 24, 31, 2026 26-02587H

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Serial Number
26-02587H

Business Observer

AUG - 3 2021

Published Weekly
Tampa, Hillsborough County, Florida

COUNTY OF HILLSBOROUGH

STATE OF FLORIDA

Before the undersigned authority personally appeared Kelly Martin who on oath says that he/she is Publisher's Representative of the Business Observer a weekly newspaper published at Tampa, Hillsborough County, Florida; that the attached copy of advertisement,

being a Notice of Public Hearing to Consider the Adoption of the Fiscal Year 2027 Budgets

in the matter of Channing Park CDD Board of Supervisors Meeting on 8/20/26 at 4:30 PM

in the Court, was published in said newspaper by print in the

issues of 7/24/2026, 7/31/2026

Affiant further says that the Business Observer complies with all legal requirements for publication in chapter 50, Florida Statutes.

*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.

Kelly Martin

Sworn to and subscribed, and personally appeared by physical presence before me,

31st day of July, 2026 A.D.

by Kelly Martin who is personally known to me.

Notary Public, State of Florida
(SEAL)

Pamela A Nelson
Comm.:HH 277515
Expires: Aug. 23, 2026
Notary Public - State of Florida

CHANNING PARK COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2027 BUDGETS; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

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Channing Park Community Development District
Sam Stevens, District Manager
July 24, 31, 2026 26-02587H

Tab 15

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.

CHANNING PARK
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Channing Park Community Development District was held on **Thursday, April 16, 2026, at 5:14 p.m.** at the Channing Park Recreation Center, located at 17358 Chelsea Downs Circle, Lithia, Florida 33547.

Present was:

Steven Kelly	**Vice Chairman**
Gary Randolph, Sr.	**Assistant Secretary**
Matt Beckley	**Assistant Secretary**

Also present were:

Sam Stevens	**District Manager, Rizzetta & Company, Inc.**
Lauren Gentry	**District Counsel, KVW Law**
Lindsay Moczynski	**District Counsel, KVW Law**
Audience	**None**

FIRST ORDER OF BUSINESS **Call to Order**

Ms. Stevens called the meeting to order and read the call confirming a quorum for the meeting.

SECOND ORDER OF BUSINESS **Audience Comments on Agenda Items**

No audience in attendance.

THIRD ORDER OF BUSINESS **Staff Reports**

A. District Council

i. **Discussion of General Election**

Ms. Gentry stated seats up for election in November 2026 must qualify with Manatee County Supervisor of Elections between Noon, June 8, 2026 through Noon June 12, 2026 and recommends qualifying in-person.

DRAFT

ii. Discussion of Rules of Procedure

Ms. Gentry reminding the board that a hearing was set at the last meeting to adopt updates to the Rules of Procedure. The rules govern the procedural operations of the district, such as meeting agendas and formal RFP processes, ensuring compliance with Florida statutes. The proposed rules were unchanged since the last meeting. A memo and a redlined version showing additions and deletions were included in the agenda packet for review.

B. District Engineer

Mr. Barbosa was not present.

Pond Inspection Report says few minor deficiencies since January Report

C. District Manager

Ms. Stevens reminded the Board of Supervisors that the next regularly scheduled meeting will be held on August 20, 2026, at the Channing Park Recreation Center 17358 Chelsea Downs Circle, Lithia, FL 33547.

FOURTH ORDER OF BUSINESS **Discussion of Fiscal Year 2026-2027 Proposed Budget**

i. Consideration of Resolution 2026-03; Approving Proposed Budget for Fiscal Year 2026/2027

On a motion by Mr. Kelly, seconded by Mr. Randolph, Sr., with all in favor, the Board of Supervisors approved the Proposed Budget for Fiscal Year 2026/2027 with no Assessment Increase and set public hearing for August 20, 2026 at 4:30 p.m. at the Channing Park Recreation Center, located at 17358 Chelsea Downs Circle, Lithia, Florida 33547, for the Channing Park Community Development District.

FIFTH ORDER OF BUSINESS **Consideration of Resolution 2026-04; For General Election**

On a motion by Mr. Randolph, Sr, seconded by Mr. Beckley, with all in favor, the Board of Supervisors approved Resolution 2026-04; General Election, for the Channing Park Community Development District.

DRAFT

SIXTH ORDER OF BUSINESS **Public Hearing on Amended and Restated Rules of Procedure**

> On a Motion by Mr. Randolph, Sr, seconded by Mr. Kelly, with all in favor, the Board of Supervisors opened the public hearing on the Amended and Restated Rules of Procedure, for the Channing Park Community Development District.

There were no questions or comments put forward.

> On a motion by Mr. Kelly, seconded by Mr. Beckley, with all in favor, the Board of Supervisors closed the public hearing on Amended and Restated Rules of Procedure, for the Channing Park Community Development District.

i. Consideration of Resolution 2026-05; Adopting Amended and Restated Rules of Procedure

> On a Motion by Mr. Randolph, Sr, seconded by Mr. Kelly, with all in favor, the Board of Supervisors adopted Resolution 2026-05 Amended and Restated Rules of Procedure, for the Channing Park Community Development District.

SEVENTH ORDER OF BUSINESS **Consideration of 4th Quarter Website Audit**

> On a Motion by Mr. Beckley, seconded by Mr. Kelly, with all in favor, the Board of Supervisors approved the 4th Quarter Website Audit, for the Channing Park Community Development District.

EIGHTH ORDER OF BUSINESS **Ratification of Audit Engagement Letter**

> On a Motion by Mr. Kelly, seconded by Mr. Beckley, with all in favor, the Board of Supervisors ratified the Audit Engagement Letter, for Grau & Associates for Fiscal Year September 30, 2025, for the Channing Park Community Development District.

NINTH ORDER OF BUSINESS **Consideration of Financial Statement for November, December 2025, January and February 2026**

> On a motion by Mr. Kelly, seconded by Mr. Randolph Sr., with all in favor, the Board of Supervisors approved Financial statements for November & December 2025 and January & February 2026, for the Channing Park Community Development District.

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TENTH ORDER OF BUSINESS **Consideration of Operation & Maintenance Expenditures for December 2025, January 2026, and February 2026**

> On a motion by Mr. Beckley, seconded by Mr. Randolph Sr., the Board unanimously approved the Operations and Maintenance Expenditures for December 2025 ($3,457.57), January 2026 ($6,608.91), and February 2026 ($5,246.54), for the Channing Park Community Development District.

ELEVENTH ORDER OF BUSINESS **Consideration of Minutes of the Board of Supervisors' Meeting held on January 15, 2026**

> On a Motion by Mr. Beckley, seconded by Mr. Basso, with all in favor, the Board of Supervisors approved the January 15, 2026 Regular Meeting Minutes, as amended, for the Channing Park Community Development District.

TWELFTH ORDER OF BUSINESS **Consideration of the Audit Committee Meeting Minutes held on January 15, 2026**

> On a motion by Mr. Kelly, seconded by Mr. Randolph Sr., with all in favor, the Board of Supervisors approved the Audit Committee Meeting Minutes held on January 15, 2026, as amended, for the Channing Park Community Development District.

THIRTEENTH ORDER OF BUSINESS **Supervisor Requests**

There were no supervisor requests.

FOURTEENTH ORDER OF BUSINESS **Adjournment**

> On a motion by Mr. Randolph Sr., seconded by Mr. Beckley, with all in favor, the Board of Supervisors approved to adjourn the meeting at 5:46p.m. for the Channing Park Community Development District.

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Secretary/Assistant Secretary Chairman/Vice Chairman

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