

***TAMPA PALMS OPEN SPACE
AND TRANSPORTATION
COMMUNITY DEVELOPMENT DISTRICT***

**NOVEMBER 18, 2025
AGENDA PACKAGE**



11555 HERON BAY BOULEVARD, SUITE 201
CORAL SPRINGS, FLORIDA 33076

TAMPA PALMS OPEN SPACE AND TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT

Board of Supervisors

- ☐ Bob Lennon, Chairperson
- ☐ Fred Pfister, Vice Chairman
- ☐ Leah Black, Assistant Secretary
- ☐ Luis DeArmas, Assistant Secretary
- ☐ Jay Krause, Assistant Secretary

Staff

Mark Vega, District Manager
Vivek Babbar, District Counsel
Scott Steady, Land Use Counsel
Tonja Stewart, District Engineer
Chet Benson, Clubhouse Manager
Ed Sanchez, Assistant Clubhouse Manager
John Khatiblou, Accountant
Howard Neal, Field Inspector Director
Catalina Martinez, District Admin Assistant

REGULAR MEETING AGENDA

Tuesday, November 18, 2025 – 5:15 p.m.

1. Call to Order and Roll Call

2. Audience Comments – *Three- (3) Minute Time Limit Per Speaker*

3. Business Administration

- A. Consideration of Minutes from the Regular Meeting October 21, 2025.....Page 3
- B. Consideration of September 2025 Financial Statements and Check Register...Page 6
- C. Ratification of FY 2025 Audit Engagement Letter..... Page 29
- D. Consideration of Resolution 2026-01; Budget Amendment FY 2025..... Page 43
- E. Motion for Assigning Fund Balance FY 2025..... Page 50

4. Staff Reports

- A. District Engineer
- B. District Counsel
- C. District Manager
- D. Onsite Manager

5. Board of Supervisor's Requests or Comments

6. Adjournment

The next workshop is scheduled for Tuesday, December 2, 2025, at 5:30 p.m.
The next meeting is scheduled for Tuesday, December 16, 2025, at 5:15 p.m.

District Office:

Inframark
2005 Pan Am Circle, Suite 300
Tampa, FL 33706
813-991-1140

Meeting Location:

West Meadows Community Center
8401 New Tampa Boulevard
Tampa, Florida 33647
813-977-1160

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Present and constituting a quorum were:

Also present were:

This is not a certified or verbatim transcript but rather represents the context and summary of the meeting. The full meeting is available in audio format upon request. Contact the District Office for any related costs for an audio copy.

Roll Call

SECOND ORDER OF BUSINESS

There being none, the next order of business followed.

Staff Reports

Not present, the next discussion followed.

Not present, the next discussion followed.

C. District Manager

Mr. Vega advised that Jason Liggett communicated with Mr. Benson regarding the Landscape RFP and Mr. Benson will provide an update.

D. Onsite Manager

Mr. Benson updated the Board on the Landscape RFP and communicated with Steve from Yellowstone. Yellowstone wants to save the contract and requested if they can get everything back in shape. Richmond Place is not up to par and the manager who took his place has been fired. We have a few months so we will see how things look at that time. Mr. Benson stated it's going out to bid, and the Board said it is ok for Mr. Benson to approve the scope of work. OLM helped put that together so he will keep with that.

Area 6, pressure washing is in progress and will be done tomorrow. Everything looks good.

The placement of dog station to be determined by Mr. Benson.

A quote for \$7,495 for "2 Can Paint" to paint Area 6 poles at Richmond Place was presented.

On MOTION by Mr. Lennon, seconded by Mr. Pfister, the estimate of \$7,495 for 2 cans of paint, to paint Area 6 poles at Richmond Place, was approved. 5-0

Mr. Benson will be gone on the 31st and will not be here for the Workshop.

FOURTH ORDER OF BUSINESS

Business Items

There being none, the next order of business followed.

FIFTH ORDER OF BUSINESS

Business Administration

A. Consideration of Minutes from the Regular Meeting September 15, 2025

B. Consideration of August 2025 Financial Statements and Check Register

On MOTION by Mr. Pfister, seconded by Ms. Black, the Business Administration items were approved. 5-0

SIXTH ORDER OF BUSINESS

Supervisor Requests

There being none, the order of business followed.

SEVENTH ORDER OF BUSINESS

Adjournment

There being no further business,

On MOTION by Mr. Krause, seconded by Ms. DeArmas, with all in favor,
the meeting was adjourned at 5:40 p.m. 5-0

Secretary

**Tampa Palms Open Space and Transportation
Community Development District**

Financial Report

September 30, 2025

Prepared by



Tampa Palms Open Space and Transportation

Community Development District

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**Tampa Palms Open Space and Transportation
Community Development District**

Financial Statements

(Unaudited)

September 30, 2025

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

Governmental Funds**Balance Sheet**
September 30, 2025

ACCOUNT DESCRIPTION	GENERAL FUND	GENERAL FUND AREA 3	GENERAL FUND AREA 6	GENERAL FUND AREA 7	TOTAL
<u>ASSETS</u>					
Cash - Checking Account	\$ 4,121,690	\$ -	\$ -	\$ -	\$ 4,121,690
Accounts Receivable	-	-	-	720	720
Assessments Receivable	-	36,430	-	-	36,430
Due From Other Funds	-	1,298,952	1,241,489	1,530,510	4,070,951
Investments:					
Money Market Account	2,524	-	-	-	2,524
Prepaid Items	-	3,250	3,500	2,250	9,000
Prepaid Insurance	-	14,941	19,124	30,436	64,501
Deposits	-	-	585	-	585
Utility Deposits - TECO	-	5,082	20,523	32,960	58,565
TOTAL ASSETS	\$ 4,124,214	\$ 1,358,655	\$ 1,285,221	\$ 1,596,876	\$ 8,364,966
<u>LIABILITIES</u>					
Accounts Payable	\$ -	\$ 15,511	\$ 25,601	\$ 59,683	\$ 100,795
Accrued Expenses	-	-	-	10,704	10,704
Deposits	-	-	366	14,746	15,112
Deferred Revenue	-	36,430	-	-	36,430
Due To Other Funds	4,070,951	-	-	-	4,070,951
TOTAL LIABILITIES	4,070,951	51,941	25,967	85,133	4,233,992
<u>FUND BALANCES</u>					
Nonspendable:					
Prepaid Items	-	3,250	3,500	2,250	9,000
Prepaid Insurance	-	14,941	19,124	30,436	64,501
Deposits	-	5,082	21,108	32,960	59,150
Assigned to:					
Operating Reserves	-	109,550	151,660	331,615	592,825
Reserves - Clubhouse	-	-	-	163,680	163,680
Reserves - Clubhouse/Cabana	-	-	4,770	-	4,770
Reserves - Court Amenities	-	-	62,975	12,457	75,432
Reserves - Fences	-	-	77,154	-	77,154
Reserves - Irrigation/Landscape	-	-	21,840	90,020	111,860
Reserves - Monuments/Signage	-	-	68,980	-	68,980
Reserves - Other	-	417,382	108,580	245,350	771,312
Reserves - Parking Lots	-	-	28,970	-	28,970
Reserves - Playground	-	-	-	66,876	66,876
Reserves - Ponds	-	-	20,422	90,020	110,442
Reserves - Highwoods Streetl.	-	-	68,012	-	68,012
Reserves - Swimming Pools	-	-	7,492	196,247	203,739
Unassigned:	53,263	756,509	594,667	249,832	1,654,271
TOTAL FUND BALANCES	\$ 53,263	\$ 1,306,714	\$ 1,259,254	\$ 1,511,743	\$ 4,130,974
TOTAL LIABILITIES & FUND BALANCES	\$ 4,124,214	\$ 1,358,655	\$ 1,285,221	\$ 1,596,876	\$ 8,364,966

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

General Fund**Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending September 30, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>					
Interest - Investments	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES	-	-	-	-	0.00%
<u>EXPENDITURES</u>					
TOTAL EXPENDITURES	-	-	-	-	0.00%
<u>Reserves</u>					
	-	-	-	-	0.00%
Total Reserves	-	-	-	-	0.00%
TOTAL EXPENDITURES	-	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	-	0.00%
Net change in fund balance	\$ -	\$ -	\$ -	\$ -	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)	-	-	53,263		
FUND BALANCE, ENDING	\$ -	\$ -	\$ 53,263		

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

General Fund Area 3**Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending September 30, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES					
Interest - Investments	\$ 5,937	\$ 5,937	\$ 72,613	\$ 66,676	1223.06%
Interest - Tax Collector	-	-	989	989	0.00%
Special Assmnts- Tax Collector	197,893	197,893	189,372	(8,521)	95.69%
Special Assmnts- Developer	36,430	36,430	-	(36,430)	0.00%
Special Assmnts- Discounts	(7,916)	(7,916)	(6,983)	933	88.21%
Other Miscellaneous Revenues	-	-	158	158	0.00%
TOTAL REVENUES	232,344	232,344	256,149	23,805	110.25%
EXPENDITURES					
Administration					
P/R-Board of Supervisors	8,000	8,000	6,667	1,333	83.34%
FICA Taxes	612	612	510	102	83.33%
ProfServ-Engineering	12,000	12,000	6,229	5,771	51.91%
ProfServ-Legal Services	12,000	12,000	3,142	8,858	26.18%
ProfServ-Mgmt Consulting	40,152	40,152	40,152	-	100.00%
ProfServ-Special Assessment	9,664	9,664	9,664	-	100.00%
Auditing Services	3,993	3,993	1,242	2,751	31.10%
Postage and Freight	165	165	245	(80)	148.48%
Insurance - General Liability	13,010	13,010	19,843	(6,833)	152.52%
Printing and Binding	100	100	-	100	0.00%
Legal Advertising	1,500	1,500	1,194	306	79.60%
Miscellaneous Services	500	500	-	500	0.00%
Misc-Assessment Collection Cost	3,958	3,958	3,648	310	92.17%
Office Supplies	75	75	-	75	0.00%
Annual District Filing Fee	54	54	54	-	100.00%
Total Administration	105,783	105,783	92,590	13,193	87.53%
Field					
Florida Retirement System	6,667	6,667	6,660	7	99.90%
ProfServ-Field Management	12,000	12,000	11,724	276	97.70%
Contracts-Landscape	139,822	139,822	133,065	6,757	95.17%
Contracts-Ponds	8,980	8,980	9,526	(546)	106.08%
Electricity - Streetlights	134,000	134,000	132,195	1,805	98.65%
R&M-Irrigation	13,948	13,948	17,027	(3,079)	122.07%
R&M-Landscape Renovations	8,000	8,000	66,075	(58,075)	825.94%
Holiday Decoration	6,500	6,500	6,500	-	100.00%
Op Supplies - General	2,500	2,500	6,604	(4,104)	264.16%
Total Field	332,417	332,417	389,376	(56,959)	117.13%
TOTAL EXPENDITURES	438,200	438,200	481,966	(43,766)	109.99%

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending September 30, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Excess (deficiency) of revenues					
Over (under) expenditures	(205,856)	(205,856)	(225,817)	(19,961)	109.70%
Net change in fund balance	\$ (205,856)	\$ (205,856)	\$ (225,817)	\$ (19,961)	109.70%
FUND BALANCE, BEGINNING (OCT 1, 2024)	1,532,531	1,532,531	1,532,531		
FUND BALANCE, ENDING	\$ 1,326,675	\$ 1,326,675	\$ 1,306,714		

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

General Fund Area 6**Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending September 30, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>					
Interest - Investments	\$ 20,310	\$ 20,310	\$ 64,310	\$ 44,000	316.64%
Interest - Tax Collector	-	-	989	989	0.00%
Special Assmnts- Tax Collector	676,985	676,985	652,018	(24,967)	96.31%
Special Assmnts- Other	2,270	2,270	-	(2,270)	0.00%
Special Assmnts- Discounts	(27,079)	(27,079)	(24,042)	3,037	88.78%
Other Miscellaneous Revenues	-	-	158	158	0.00%
TOTAL REVENUES	672,486	672,486	693,433	20,947	103.11%
<u>EXPENDITURES</u>					
<u>Administration</u>					
P/R-Board of Supervisors	8,000	8,000	7,131	869	89.14%
FICA Taxes	612	612	510	102	83.33%
ProfServ-Engineering	5,000	5,000	5,739	(739)	114.78%
ProfServ-Legal Services	2,500	2,500	1,495	1,005	59.80%
ProfServ-Mgmt Consulting	30,591	30,591	30,539	52	99.83%
ProfServ-Special Assessment	6,585	6,585	6,585	-	100.00%
Auditing Services	3,500	3,500	1,242	2,258	35.49%
Postage and Freight	150	150	955	(805)	636.67%
Insurance - General Liability	14,307	14,307	15,486	(1,179)	108.24%
Printing and Binding	75	75	-	75	0.00%
Legal Advertising	750	750	-	750	0.00%
Miscellaneous Services	1,000	1,000	1,237	(237)	123.70%
Misc-Assessment Collection Cost	13,540	13,540	12,559	981	92.75%
Office Supplies	99	99	-	99	0.00%
Annual District Filing Fee	41	41	41	-	100.00%
Total Administration	86,750	86,750	83,519	3,231	96.28%
<u>Field</u>					
Payroll-Pool Monitors	10,000	10,000	10,456	(456)	104.56%
FICA Taxes	765	765	842	(77)	110.07%
Florida Retirement System	6,667	6,667	5,294	1,373	79.41%
ProfServ-Field Management	15,592	15,592	11,724	3,868	75.19%
Contracts-Landscape	114,820	114,820	113,358	1,462	98.73%
Communication - Telephone	2,000	2,000	2,885	(885)	144.25%
Electricity - Streetlights	162,500	162,500	232,485	(69,985)	143.07%
Utility - Water	15,000	15,000	12,382	2,618	82.55%
Electricity - Fountain	1,500	1,500	-	1,500	0.00%
R&M-Court Maintenance	3,000	3,000	2,187	813	72.90%
R&M-Equipment	30,000	30,000	15,000	15,000	50.00%

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

*General Fund Area 6***Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending September 30, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
R&M-Irrigation	20,000	20,000	33,968	(13,968)	169.84%
R&M-Landscape Renovations	35,000	35,000	33,930	1,070	96.94%
R&M-Ponds	14,568	14,568	23,128	(8,560)	158.76%
R&M-Pools	8,400	8,400	13,843	(5,443)	164.80%
Misc-Holiday Lighting	5,000	5,000	7,000	(2,000)	140.00%
Misc-Contingency	71,080	71,080	39,153	31,927	55.08%
Op Supplies - General	4,000	4,000	9,723	(5,723)	243.08%
Reserve - Clubhouse/Cabana	2,385	2,385	-	2,385	0.00%
Reserve - Court Amenities	10,034	10,034	500	9,534	4.98%
Reserve - Fences	8,937	8,937	-	8,937	0.00%
Reserve - Irrigation/Landscape	2,594	2,594	-	2,594	0.00%
Reserve - Monuments/Signage	12,022	12,022	-	12,022	0.00%
Reserve - Other	21,716	21,716	-	21,716	0.00%
Reserve - Parking Lot	798	798	-	798	0.00%
Reserve - Ponds	2,888	2,888	-	2,888	0.00%
Reserve - Swimming Pools	2,200	2,200	-	2,200	0.00%
Total Field	583,466	583,466	567,858	15,608	97.32%
TOTAL EXPENDITURES	670,216	670,216	651,377	18,839	97.19%
Excess (deficiency) of revenues					
Over (under) expenditures	2,270	2,270	42,056	39,786	1852.69%
Net change in fund balance	\$ 2,270	\$ 2,270	\$ 42,056	\$ 39,786	1852.69%
FUND BALANCE, BEGINNING (OCT 1, 2024)	1,217,198	1,217,198	1,217,198		
FUND BALANCE, ENDING	\$ 1,219,468	\$ 1,219,468	\$ 1,259,254		

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

General Fund Area 7**Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending September 30, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES					
Interest - Investments	\$ 35,789	\$ 35,789	\$ 64,312	\$ 28,523	179.70%
Room Rentals	5,000	5,000	8,301	3,301	166.02%
Interest - Tax Collector	-	-	989	989	0.00%
Special Assmnts- Tax Collector	1,192,967	1,192,967	1,145,131	(47,836)	95.99%
Special Assmnts- Discounts	(47,719)	(47,719)	(42,225)	5,494	88.49%
Other Miscellaneous Revenues	3,800	3,800	8,356	4,556	219.89%
Access Cards	1,000	1,000	5	(995)	0.50%
TOTAL REVENUES	1,190,837	1,190,837	1,184,869	(5,968)	99.50%

EXPENDITURES**Administration**

P/R-Board of Supervisors	8,000	8,000	6,333	1,667	79.16%
FICA Taxes	612	612	843	(231)	137.75%
ProfServ-Dissemination Agent	1,000	1,000	1,000	-	100.00%
ProfServ-Engineering	6,000	6,000	3,001	2,999	50.02%
ProfServ-Legal Services	3,000	3,000	1,494	1,506	49.80%
ProfServ-Mgmt Consulting	59,030	59,030	59,093	(63)	100.11%
ProfServ-Special Assessment	12,794	12,794	12,794	-	100.00%
Auditing Services	5,035	5,035	1,242	3,793	24.67%
Postage and Freight	450	450	2,031	(1,581)	451.33%
Insurance - General Liability	22,327	22,327	28,426	(6,099)	127.32%
Printing and Binding	200	200	-	200	0.00%
Legal Advertising	1,000	1,000	-	1,000	0.00%
Miscellaneous Services	500	500	912	(412)	182.40%
Misc-Assessment Collection Cost	23,859	23,859	22,058	1,801	92.45%
Office Supplies	250	250	-	250	0.00%
Annual District Filing Fee	80	80	80	-	100.00%
Total Administration	144,137	144,137	139,307	4,830	96.65%

Field

Payroll-Part Time	120,000	120,000	121,361	(1,361)	101.13%
Payroll-Managers	60,700	60,700	61,017	(317)	100.52%
Payroll-Site Manager	81,500	81,500	97,021	(15,521)	119.04%
FICA Taxes	20,058	20,058	23,126	(3,068)	115.30%
Florida Retirement System	6,667	6,667	7,195	(528)	107.92%
Life and Health Insurance	10,500	10,500	11,285	(785)	107.48%
Workers' Compensation	9,038	9,038	-	9,038	0.00%
Contracts-Security Services	3,750	3,750	8,492	(4,742)	226.45%
Contracts-Landscape	44,590	44,590	49,224	(4,634)	110.39%

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

*General Fund Area 7***Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending September 30, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Contracts-Irrigation	6,600	6,600	-	6,600	0.00%
Contracts-Pools	21,600	21,600	29,480	(7,880)	136.48%
Contracts-Lakes	4,500	4,500	-	4,500	0.00%
Contracts-Pest Control	965	965	-	965	0.00%
Communication - Mobile	1,200	1,200	-	1,200	0.00%
Communication - Teleph - Field	4,548	4,548	5,703	(1,155)	125.40%
Electricity - Streetlights	320,000	320,000	343,163	(23,163)	107.24%
Utility - Water	30,000	30,000	30,903	(903)	103.01%
Utility - Refuse Removal	2,100	2,100	3,710	(1,610)	176.67%
Electricity - Fountain	3,500	3,500	4,507	(1,007)	128.77%
Rentals & Leases	9,420	9,420	3,640	5,780	38.64%
R&M-General	25,000	25,000	30,979	(5,979)	123.92%
R&M-Court Maintenance	10,500	10,500	4,627	5,873	44.07%
R&M-Electrical	9,500	9,500	10,738	(1,238)	113.03%
R&M-Gate	2,000	2,000	-	2,000	0.00%
R&M-Irrigation	4,500	4,500	10,613	(6,113)	235.84%
R&M-Landscape Renovations	30,000	30,000	31,514	(1,514)	105.05%
R&M-Pest Control	100	100	1,209	(1,109)	1209.00%
R&M-Ponds	4,236	4,236	9,580	(5,344)	226.16%
R&M-Pools	15,000	15,000	62,351	(47,351)	415.67%
R&M-Plumbing	2,500	2,500	-	2,500	0.00%
R&M-Painting	9,000	9,000	-	9,000	0.00%
Misc-Access Cards	2,500	2,500	-	2,500	0.00%
Misc-Holiday Lighting	4,000	4,000	4,500	(500)	112.50%
Special Events	25,000	25,000	19,728	5,272	78.91%
Misc-Contingency	8,547	8,547	31,586	(23,039)	369.56%
Misc-Web Hosting	650	650	528	122	81.23%
Cleaning Supplies	2,500	2,500	1,901	599	76.04%
Op Supplies - General	13,500	13,500	12,678	822	93.91%
Cap Outlay-Machinery and Equip	50,000	50,000	-	50,000	0.00%
Reserve - Court Amenities	11,361	11,361	19,315	(7,954)	170.01%
Reserve - Other	49,070	49,070	-	49,070	0.00%
Reserve - Playground	6,000	6,000	-	6,000	0.00%
Total Field	1,046,700	1,046,700	1,051,674	(4,974)	100.48%
TOTAL EXPENDITURES	1,190,837	1,190,837	1,190,981	(144)	100.01%

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending September 30, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Excess (deficiency) of revenues					
Over (under) expenditures	-	-	(6,112)	(6,112)	0.00%
Net change in fund balance	\$ -	\$ -	\$ (6,112)	\$ (6,112)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)	1,517,855	1,517,855	1,517,855		
FUND BALANCE, ENDING	\$ 1,517,855	\$ 1,517,855	\$ 1,511,743		

**Tampa Palms Open Space and Transportation
Community Development District**

Supporting Schedules

September 30, 2025

Tampa Palms Open Space & Transportation

Community Development District

Non Ad Valorem Special Assessments (Hillsborough County - Monthly Collection Distributions) For the Fiscal Year Ending September 30, 2025

Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	General Fund Area 3 Assessments	General Fund Area 6 Assessments	General Fund Area 7 Assessments
Assessments Levied FY2025				\$ 2,083,043	\$ 198,574	\$ 683,698	\$ 1,200,771
Less: Parcels excluded for litigation.				\$ (96,527)	\$ (9,204)	\$ (31,680)	\$ (55,643)
Assessments Levied FY2025 - Revised				\$ 1,986,516	\$ 189,370	\$ 652,018	\$ 1,145,128
Allocation %				100%	9.53%	32.82%	57.65%
11/06/24	\$ 32,158	\$ 1,617	\$ 656	\$ 34,430	\$ 3,282	\$ 11,301	\$ 19,847
11/15/24	112,702	4,792	2,300	119,794	11,420	39,319	69,055
11/21/24	56,619	2,406	1,155	60,180	5,737	19,752	34,691
12/03/24	52,942	2,251	1,080	56,274	5,364	18,470	32,439
12/07/24	779,511	33,141	15,908	828,560	78,986	271,951	477,624
12/17/24	210,594	8,908	4,298	223,800	21,335	73,456	129,009
01/07/25	459,534	19,443	9,378	488,356	46,554	160,288	281,513
02/07/25	62,850	1,806	1,283	65,938	6,286	21,642	38,010
03/11/25	16,407	192	335	16,934	1,614	5,558	9,761
04/03/25	44,808	-	914	45,722	4,359	15,007	26,357
05/07/25	10,761	(230)	220	10,750	1,025	3,528	6,197
06/06/25	4,325	(129)	88	4,285	408	1,406	2,470
06/17/25	31,795	(945)	649	31,499	3,003	10,339	18,158
TOTAL	\$ 1,875,006	\$ 73,250	\$ 38,265	\$ 1,986,522	\$ 189,372	\$ 652,018	\$ 1,145,131
% COLLECTED				100%	100%	100%	100%

TAMPA PALMS OPEN SPACE TRANSPORTATION

Community Development District

Cash and Investment Report 9/30/2025

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>MATURITY</u>	<u>BALANCE</u>
Checking Account - Operating	Valley National	4.33%	n/a	\$ 4,121,690
Money Market Account	Bank United	3.99%	n/a	2,524
			Total	<u><u>\$ 4,124,214</u></u>

TAMPA PALMS OPEN SPACE AND TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 09/01/25 to 09/30/25

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
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GENERAL FUND - 001

CHECK # 5866

001	09/24/25	EGIS INSURANCE & RISK ADVISORS	29412-A	POLICY 100125932 10/1-10/1/26	Prepaid Insurance	155100	\$59,762.00
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Check Total \$59,762.00

Fund Total \$59,762.00

GENERAL FUND AREA 3 - 003

CHECK # 100198

003	09/18/25	STANTEC CONSULTING SERVICES INC	2452687	Engineering Services thru 090525	ProfServ-Engineering	531013-51501	\$270.50
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Check Total \$270.50

CHECK # 100200

003	09/18/25	COMPLETE I.T CORP	17477	Google for Business Email	Op Supplies - General	552001-53901	\$37.20
003	09/18/25	COMPLETE I.T CORP	17537	SEP 25 STAND-BY MSP PLAN	Op Supplies - General	552001-53901	\$21.66

Check Total \$58.86

CHECK # 100201

003	09/18/25	BGE, INC	28559	Methodology Review Area 3 & 6	ProfServ-Engineering	531013-51501	\$5,038.75
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Check Total \$5,038.75

CHECK # 100203

003	09/18/25	YELLOWSTONE LANDSCAPE, INC	992721	IRRIGATION REPAIRS	R&M-Irrigation	546041-53901	\$1,946.24
003	09/18/25	YELLOWSTONE LANDSCAPE, INC	992720	IRRIGATION REPAIRS 3inch Main Line	R&M-Irrigation	546041-53901	\$1,781.21
003	09/18/25	YELLOWSTONE LANDSCAPE, INC	993178	Landscape Maintenance SEP 25	Contracts-Landscape	534050-53901	\$11,088.75

Check Total \$14,816.20

CHECK # 100206

003	09/18/25	INFRAMARK LLC	158182	Management Services SEP 2025	ProfServ-Mgmt Consulting	531027-51201	\$3,346.00
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Check Total \$3,346.00

CHECK # 100210

003	09/25/25	YELLOWSTONE LANDSCAPE, INC	997044	IRRIGATION REPAIRS	R&M-Irrigation	546041-53901	\$318.92
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Check Total \$318.92

CHECK # 100211

003	09/25/25	BUSINESS OBSERVER, INC	25-02795H	NOTICE OF MEETINGS FY2025	ProfServ-Legal Services	531023-51301	\$37.92
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Check Total \$37.92

CHECK # 300257

003	09/05/25	TECO - ACH	081525-2836-ACH	SVC 7/12/25-08/11/25	Electricity - Streetlights	543013-53901	\$90.03
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Check Total \$90.03

CHECK # 300258

003	09/05/25	TECO - ACH	081525-5221-ACH	SVC 7/12/25-08/11/25	Electricity - Streetlights	543013-53901	\$165.79
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Check Total \$165.79

CHECK # 300259

003	09/05/25	TECO - ACH	081525-8687-ACH	SVC 7/12/25-08/11/25	Electricity - Streetlights	543013-53901	\$3,713.70
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Check Total \$3,713.70

TAMPA PALMS OPEN SPACE AND TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 09/01/25 to 09/30/25

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 300260							
003	09/05/25	TECO - ACH	081525-7972-ACH	SVC 7/12/25-08/11/25	Electricity - Streetlights	543013-53901	\$68.93
Check Total							\$68.93
CHECK # 300261							
003	09/05/25	TECO - ACH	081525-8651-ACH	SVC 7/12/25-08/11/25	Electricity - Streetlights	543013-53901	\$294.33
Check Total							\$294.33
CHECK # 300265							
003	09/18/25	AMERITAS ACH	090225-401 ACH	401A ER	Deferred Compensation-ICMA 457	218018-53901	\$276.42
Check Total							\$276.42
CHECK # 300266							
003	09/18/25	AMERITAS ACH	090225-457-ACH	457 EE - BENSON	Deferred Compensation-ICMA 457	218018-53901	\$405.98
Check Total							\$405.98
CHECK # 300267							
003	09/18/25	TECO - ACH	090425-ACH	SVC 7/18/25-08/15/25	Electricity - Streetlights	543013-53901	\$6,938.21
Check Total							\$6,938.21
CHECK # 300268							
003	09/23/25	AMERITAS ACH	091625-401 ACH	401 A ER - BENSON & SANCHEZ	Florida Retirement System	522010-53901	\$198.26
Check Total							\$198.26
CHECK # 300269							
003	09/23/25	AMERITAS ACH	091625-457-ACH	457 EE - BENSON	Florida Retirement System	522010-53901	\$405.98
Check Total							\$405.98
CHECK # 300301							
003	09/05/25	REPUBLIC SERVICES #696	0696-001293695-ACH	SVCS 9/1/25-9/30/25	Utility - Refuse Removal	543020-53901	\$140.86
Check Total							\$140.86
CHECK # 5856							
003	09/04/25	FEDEX	8-959-04169	POSTAGE	Postage and Freight	541006-51301	\$9.71
Check Total							\$9.71
CHECK # 5857							
003	09/04/25	INFRAMARK LLC	157213	POSTAGE	Postage and Freight	541006-51301	\$0.72
Check Total							\$0.72
CHECK # 5861							
003	09/04/25	STRALEY ROBIN VERICKER	27071	Legal Service Through 7/31/25	ProfServ-Legal Services	531023-51401	\$610.00
003	09/04/25	STRALEY ROBIN VERICKER	27071	Legal Service Through 7/31/25	ProfServ-Legal Services	531023-51401	\$82.83
Check Total							\$692.83
CHECK # 5863							
003	09/04/25	ZOLLARS LANDSCAPING & IRR LLC	2200	STORM DEBRIS CLEAN UP	R&M-Landscape Renovations	546051-53901	\$6,000.00
Check Total							\$6,000.00
CHECK # 5864							
003	09/04/25	ZOLLARS LANDSCAPING & IRR LLC	2199	TREE TRIMMING - 91 TREES	R&M-Landscape Renovations	546051-53901	\$18,200.00
Check Total							\$18,200.00
CHECK # 5869							
003	09/25/25	ILLUMINATIONS HOLIDAY LIGHTING LLC	206925-DEP	Area 3 Holiday Lighting - 50% DEPOSIT	Prepaid Items	155000-53901	\$3,250.00
Check Total							\$3,250.00

TAMPA PALMS OPEN SPACE AND TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 09/01/25 to 09/30/25

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # DD06015							
003	09/25/25	SCOOPY POOPY DOO LLC- EFT	8461-1888-EFT	Pet Waste Stations &Trash Service	Op Supplies - General	552001-53901	\$304.95
Check Total							\$304.95
Fund Total							\$65,043.85

GENERAL FUND AREA 6 - 006

CHECK # 100198							
006	09/18/25	STANTEC CONSULTING SERVICES INC	2452687	Engineering Services thru 090525	ProfServ-Engineering	531013-51501	\$270.50
Check Total							\$270.50
CHECK # 100199							
006	09/18/25	SOLITUDE LAKE MANAGEMENT	PSI201767	Aquatics Maintenance SEP 25	R&M-Ponds	546073-53901	\$817.68
Check Total							\$817.68
CHECK # 100200							
006	09/18/25	COMPLETE I.T CORP	17477	Google for Business Email	Op Supplies - General	552001-53901	\$37.20
006	09/18/25	COMPLETE I.T CORP	17537	SEP 25 STAND-BY MSP PLAN	Op Supplies - General	552001-53901	\$21.67
Check Total							\$58.87
CHECK # 100201							
006	09/18/25	BGE, INC	28559	Methodology Review Area 3 & 6	ProfServ-Engineering	531013-51501	\$5,038.75
Check Total							\$5,038.75
CHECK # 100203							
006	09/18/25	YELLOWSTONE LANDSCAPE, INC	992722	IRRIGATION REPAIRS	R&M-Irrigation	546041-53901	\$200.64
006	09/18/25	YELLOWSTONE LANDSCAPE, INC	993179	Landscape Maintenance SEP 25	Contracts-Landscape	534050-53901	\$9,446.50
Check Total							\$9,647.14
CHECK # 100206							
006	09/18/25	INFRAMARK LLC	158182	Management Services SEP 2025	ProfServ-Mgmt Consulting	531027-51201	\$2,549.25
Check Total							\$2,549.25
CHECK # 100208							
006	09/25/25	INTEGRITY PRESSURE CLEANING, INC	11355	CLEAN SIDEWALKS/STREETS/GUTTERS	Misc-Contingency	549900-53901	\$6,652.50
Check Total							\$6,652.50
CHECK # 100210							
006	09/25/25	YELLOWSTONE LANDSCAPE, INC	997046	IRRIGATION REPAIRS	R&M-Irrigation	546041-53901	\$327.01
006	09/25/25	YELLOWSTONE LANDSCAPE, INC	997045	IRRIGATION REPAIRS	R&M-Irrigation	546041-53901	\$244.48
Check Total							\$571.49
CHECK # 100211							
006	09/25/25	BUSINESS OBSERVER, INC	25-02795H	NOTICE OF MEETINGS FY2025	ProfServ-Legal Services	531023-51301	\$37.92
Check Total							\$37.92
CHECK # 300256							
006	09/02/25	FRONTIER FLORIDA LLC -ACH	080725-0900-ACH	SVC 07/07/25-08/06/25	Communication - Telephone	541003-53901	\$205.81
Check Total							\$205.81
CHECK # 300264							
006	09/11/25	TECO - ACH	082125-8428-ACH	SVC 7/18/25-08/20/25	Electricity - Streetlights	543013-53901	\$111.43
Check Total							\$111.43

TAMPA PALMS OPEN SPACE AND TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 09/01/25 to 09/30/25

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 300265							
006	09/18/25	AMERITAS ACH	090225-401 ACH	401A ER	Deferred Compensation-ICMA 457	218018-53901	\$276.42
Check Total							<u>\$276.42</u>
CHECK # 300266							
006	09/18/25	AMERITAS ACH	090225-457-ACH	457 EE - BENSON	Deferred Compensation-ICMA 457	218018-53901	\$405.98
Check Total							<u>\$405.98</u>
CHECK # 300267							
006	09/18/25	TECO - ACH	090425-ACH	SVC 7/18/25-08/15/25	Electricity - Streetlights	543013-53901	\$16,825.79
Check Total							<u>\$16,825.79</u>
CHECK # 300268							
006	09/23/25	AMERITAS ACH	091625-401 ACH	401 A ER - BENSON & SANCHEZ	Florida Retirement System	522010-53901	\$198.27
Check Total							<u>\$198.27</u>
CHECK # 300269							
006	09/23/25	AMERITAS ACH	091625-457-ACH	457 EE - BENSON	Florida Retirement System	522010-53901	\$405.98
Check Total							<u>\$405.98</u>
CHECK # 300270							
006	09/02/25	AT&T MOBILITY-ACH	080925-3710-ACH	SVC 07/10/25-08/09/25	Communication - Telephone	541003-53901	\$37.47
006	09/02/25	AT&T MOBILITY-ACH	080925-3710-ACH	SVC 07/10/25-08/09/25	Communication - Telephone	541003-53901	\$37.47
006	09/02/25	AT&T MOBILITY-ACH	080925-3710-ACH	SVC 07/10/25-08/09/25	Communication - Telephone	541003-53901	\$37.48
Check Total							<u>\$112.42</u>
CHECK # 300271							
006	09/29/25	CITY OF TAMPA UTILITIES ACH	091525-4936-ACH	2034936 SVC TO 09/09/25	Utility - Water	543018-53901	\$336.16
Check Total							<u>\$336.16</u>
CHECK # 300272							
006	09/29/25	CITY OF TAMPA UTILITIES ACH	091525-4462-ACH	2204462 SVC TO 09/09/25	Utility - Water	543018-53901	\$63.61
Check Total							<u>\$63.61</u>
CHECK # 300273							
006	09/29/25	CITY OF TAMPA UTILITIES ACH	091525-4456-ACH	2204456 SVC TO 09/09/25	Utility - Water	543018-53901	\$98.02
Check Total							<u>\$98.02</u>
CHECK # 300274							
006	09/29/25	CITY OF TAMPA UTILITIES ACH	091525-4464-ACH	2204464 SVC TO 09/09/25	Utility - Water	543018-53901	\$7.70
Check Total							<u>\$7.70</u>
CHECK # 300275							
006	09/29/25	CITY OF TAMPA UTILITIES ACH	091525-4466-ACH	2204466 SVC TO 09/09/25	Utility - Water	543018-53901	\$7.70
Check Total							<u>\$7.70</u>
CHECK # 300276							
006	09/29/25	CITY OF TAMPA UTILITIES ACH	091525-4467-ACH	2204467 SVC TO 09/09/25	Utility - Water	543018-53901	\$7.70
Check Total							<u>\$7.70</u>
CHECK # 300277							
006	09/29/25	CITY OF TAMPA UTILITIES ACH	091525-4463-ACH	2204463 SVC TO 09/10/25	Utility - Water	543018-53901	\$67.91
Check Total							<u>\$67.91</u>
CHECK # 300278							
006	09/29/25	CITY OF TAMPA UTILITIES ACH	091525-4465-ACH	2204465 SVC TO 09/15/25	Utility - Water	543018-53901	\$7.70
Check Total							<u>\$7.70</u>

TAMPA PALMS OPEN SPACE AND TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 09/01/25 to 09/30/25

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 300279							
006	09/29/25	CITY OF TAMPA UTILITIES ACH	091525-4460-ACH	2204460 SVC TO 09/09/25	Utility - Water	543018-53901	\$7.70
Check Total							<u>\$7.70</u>
CHECK # 300280							
006	09/29/25	CITY OF TAMPA UTILITIES ACH	091525-4461-ACH	2204461 SVC TO 09/09/25	Utility - Water	543018-53901	\$59.31
Check Total							<u>\$59.31</u>
CHECK # 300281							
006	09/29/25	CITY OF TAMPA UTILITIES ACH	091525-4457-ACH	2204457 SVC TO 09/09/25	Utility - Water	543018-53901	\$7.70
Check Total							<u>\$7.70</u>
CHECK # 300282							
006	09/29/25	CITY OF TAMPA UTILITIES ACH	091525-4458-ACH	WATER SERVICE TO 09/10/25	Utility - Water	543018-53901	\$7.70
Check Total							<u>\$7.70</u>
CHECK # 300283							
006	09/29/25	CITY OF TAMPA UTILITIES ACH	091525-4459-ACH	2204459 SVC TO 09/15/25	Utility - Water	543018-53901	\$7.70
Check Total							<u>\$7.70</u>
CHECK # 300284							
006	09/29/25	CITY OF TAMPA UTILITIES ACH	091525-4455-ACH	2204455 SVC TO 09/15/25	Utility - Water	543018-53901	\$7.70
Check Total							<u>\$7.70</u>
CHECK # 300294							
006	09/15/25	VALLEY NATIONAL BANK-ACH	081825-1723-ACH	SUPPLIES/SPECIAL EVENTS/R&M GEN/REFU	Op Supplies - General	552001-53901	\$18.98
Check Total							<u>\$18.98</u>
CHECK # 300301							
006	09/05/25	REPUBLIC SERVICES #696	0696-001293695-ACH	SVCS 9/1/25-9/30/25	Utility - Refuse Removal	543020-53901	\$140.86
Check Total							<u>\$140.86</u>
CHECK # 5856							
006	09/04/25	FEDEX	8-959-04169	POSTAGE	Postage and Freight	541006-51301	\$9.71
Check Total							<u>\$9.71</u>
CHECK # 5857							
006	09/04/25	INFRAMARK LLC	157213	POSTAGE	Postage and Freight	541006-51201	\$0.72
Check Total							<u>\$0.72</u>
CHECK # 5860							
006	09/04/25	SOLITUDE LAKE MANAGEMENT	PSI198180	Aquatics Maintenance SEP 25	R&M-Ponds	546073-53901	\$1,407.36
Check Total							<u>\$1,407.36</u>
CHECK # 5861							
006	09/04/25	STRALEY ROBIN VERICKER	27071	Legal Service Through 7/31/25	ProfServ-Legal Services	531023-51401	\$82.83
Check Total							<u>\$82.83</u>
CHECK # 5862							
006	09/04/25	TRIANGLE POOL SERVICE	082796	Pool Maintenance SEP 25	R&M-Pools	546074-53901	\$1,220.00
Check Total							<u>\$1,220.00</u>
CHECK # 5870							
006	09/25/25	ILLUMINATIONS HOLIDAY LIGHTING LLC	816925-DEP	Holiday Lighting - 50% Deposit	Prepaid Items	155000-53901	\$3,500.00
Check Total							<u>\$3,500.00</u>

TAMPA PALMS OPEN SPACE AND TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 09/01/25 to 09/30/25

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # DD06014							
006	09/25/25	SCOOPY POOPY DOO LLC- EFT	8461-1887-EFT	Pet Waste Stations &Trash Service	Op Supplies - General	552001-53901	\$404.95
Check Total							<u>\$404.95</u>
Fund Total							<u>\$51,665.92</u>

GENERAL FUND AREA 7 - 007

CHECK # 100198							
007	09/18/25	STANTEC CONSULTING SERVICES INC	2452687	Engineering Services thru 090525	ProfServ-Engineering	531013-51501	\$270.50
Check Total							<u>\$270.50</u>
CHECK # 100200							
007	09/18/25	COMPLETE I.T CORP	17477	Google for Business Email	Op Supplies - General	552001-53901	\$37.20
007	09/18/25	COMPLETE I.T CORP	17537	SEP 25 STAND-BY MSP PLAN	Op Supplies - General	552001-53901	\$21.67
Check Total							<u>\$58.87</u>
CHECK # 100202							
007	09/18/25	TIERRA, INC	47613	GEOTECHNICAL ENGINEERING	ProfServ-Engineering	531013-51501	\$2,300.00
Check Total							<u>\$2,300.00</u>
CHECK # 100204							
007	09/18/25	FITNESS LOGIC INC.	126109	Quarterly Maintenance Contract	R&M-General	546001-53901	\$185.00
Check Total							<u>\$185.00</u>
CHECK # 100205							
007	09/18/25	HUNTER AC, INC	082525	AC Maintenance / repair	R&M-General	546001-53901	\$1,068.00
Check Total							<u>\$1,068.00</u>
CHECK # 100206							
007	09/18/25	INFRAMARK LLC	158182	Management Services SEP 2025	ProfServ-Mgmt Consulting	531027-51201	\$4,919.17
007	09/18/25	INFRAMARK LLC	158182	Management Services SEP 2025	Postage and Freight	541006-51201	\$240.00
Check Total							<u>\$5,159.17</u>
CHECK # 100207							
007	09/18/25	TRIANGLE POOL SERVICE	0829430	2inch 3 WAY VALVE	R&M-Pools	546074-53901	\$264.95
Check Total							<u>\$264.95</u>
CHECK # 100209							
007	09/25/25	BATES ELECTRIC INC	W34111	Replace 32 Existing 100W Lamps	R&M-Electrical	546020-53901	\$5,015.00
Check Total							<u>\$5,015.00</u>
CHECK # 100211							
007	09/25/25	BUSINESS OBSERVER, INC	25-02795H	NOTICE OF MEETINGS FY2025	ProfServ-Legal Services	531023-51401	\$37.91
Check Total							<u>\$37.91</u>
CHECK # 300262							
007	09/10/25	TECO - ACH	082025-8193-ACH	SVC 7/17/25-8/14/25 Pickleball	Electricity - Streetlights	543013-53901	\$1,204.59
Check Total							<u>\$1,204.59</u>
CHECK # 300263							
007	09/10/25	TECO PEOPLES GAS ACH	082025-2285-ACH	SVC 7/18/25-08/20/25	Electricity - Streetlights	543013-53901	\$75.56
Check Total							<u>\$75.56</u>

TAMPA PALMS OPEN SPACE AND TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 09/01/25 to 09/30/25

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 300265							
007	09/18/25	AMERITAS ACH	090225-401 ACH	401A ER	Deferred Compensation-ICMA 457	218018-53901	\$276.43
Check Total							\$276.43
CHECK # 300266							
007	09/18/25	AMERITAS ACH	090225-457-ACH	457 EE - BENSON	Deferred Compensation-ICMA 457	218018-53901	\$405.99
Check Total							\$405.99
CHECK # 300267							
007	09/18/25	TECO - ACH	090425-ACH	SVC 7/18/25-08/15/25	Electricity - Streetlights	543013-53901	\$29,708.81
007	09/18/25	TECO - ACH	090425-ACH	SVC 7/18/25-08/15/25	Electricity - Fountain	543036-53901	\$343.37
Check Total							\$30,052.18
CHECK # 300268							
007	09/23/25	AMERITAS ACH	091625-401 ACH	401 A ER - BENSON & SANCHEZ	Florida Retirement System	522010-53901	\$198.27
Check Total							\$198.27
CHECK # 300269							
007	09/23/25	AMERITAS ACH	091625-457-ACH	457 EE - BENSON	Florida Retirement System	522010-53901	\$405.99
Check Total							\$405.99
CHECK # 300285							
007	09/29/25	CITY OF TAMPA UTILITIES ACH	091525-1953-ACH	WATER SERVICE TO 09/09/25	Utility - Water	543018-53901	\$1,095.36
Check Total							\$1,095.36
CHECK # 300286							
007	09/29/25	CHARTER COMMUNICATIONS -ACH	091425-0401-ACH	SVC 09/14/25-10/13/25	Communication - Teleph - Field	541005-53901	\$371.64
Check Total							\$371.64
CHECK # 300294							
007	09/15/25	VALLEY NATIONAL BANK-ACH	081825-1723-ACH	SUPPLIES/SPECIAL EVENTS/R&M GEN/REFU	Op Supplies - General	552001-53901	\$1,106.46
007	09/15/25	VALLEY NATIONAL BANK-ACH	081825-1723-ACH	SUPPLIES/SPECIAL EVENTS/R&M GEN/REFU	Special Events	549052-53901	\$1,899.74
007	09/15/25	VALLEY NATIONAL BANK-ACH	081825-1723-ACH	SUPPLIES/SPECIAL EVENTS/R&M GEN/REFU	R&M-General	546001-53901	\$431.16
007	09/15/25	VALLEY NATIONAL BANK-ACH	081825-1723-ACH	SUPPLIES/SPECIAL EVENTS/R&M GEN/REFU	Utility - Refuse Removal	543020-53901	\$417.58
Check Total							\$3,854.94
CHECK # 300301							
007	09/05/25	REPUBLIC SERVICES #696	0696-001293695-ACH	SVCS 9/1/25-9/30/25	Utility - Refuse Removal	543020-53901	\$140.86
Check Total							\$140.86
CHECK # 5855							
007	09/04/25	EDWARD SANCHEZ	ES-082625	Sept 2025 Health STIPEND - E. Sanchez	Life and Health Insurance	523001-53901	\$775.00
Check Total							\$775.00
CHECK # 5856							
007	09/04/25	FEDEX	8-959-04169	POSTAGE	Postage and Freight	541006-51301	\$9.71
Check Total							\$9.71
CHECK # 5857							
007	09/04/25	INFRAMARK LLC	157213	POSTAGE	Postage and Freight	541006-51201	\$0.73
Check Total							\$0.73
CHECK # 5858							
007	09/04/25	MCGUIRE CREATIVE LLC	1232	Replace two bridge landing Boards	R&M-General	546001-53901	\$385.00
Check Total							\$385.00
CHECK # 5859							
007	09/04/25	REPUBLIC SERVICES #696	0696-001293695	3-0696-1003705 - Sep'25 plus overage	Utility - Refuse Removal	543020-53901	\$422.58
Check Total							\$422.58

TAMPA PALMS OPEN SPACE AND TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 09/01/25 to 09/30/25

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 5860							
007	09/04/25	SOLITUDE LAKE MANAGEMENT	PSI199257	Aquatics Maintenance SEP 25	R&M-Ponds	546073-53901	\$367.12
Check Total							\$367.12
CHECK # 5861							
007	09/04/25	STRALEY ROBIN VERICKER	27071	Legal Service Through 7/31/25	ProfServ-Legal Services	531023-51401	\$82.84
Check Total							\$82.84
CHECK # 5862							
007	09/04/25	TRIANGLE POOL SERVICE	0311585	18x18 Pool Suction Grate	R&M-Pools	546074-53901	\$2,975.00
007	09/04/25	TRIANGLE POOL SERVICE	0311586	Stenner Head & Toro Valve	R&M-Pools	546074-53901	\$915.85
007	09/04/25	TRIANGLE POOL SERVICE	082797	Pool Maintenance SEP 25	Contracts-Pools	534078-53901	\$4,720.00
Check Total							\$8,610.85
CHECK # 5865							
007	09/22/25	EGIS INSURANCE & RISK ADVISORS	29260	POLICY WC100124932 10/1/25-9/30/26	Prepaid Insurance	155100-53901	\$4,738.10
Check Total							\$4,738.10
CHECK # 5867							
007	09/25/25	CHET BENSON	CB-092225	HEALTH INSURANCE - C. BENSON	Life and Health Insurance	523001-53901	\$272.70
Check Total							\$272.70
CHECK # 5868							
007	09/25/25	EDWARD SANCHEZ	ES-092225	OCT 2025 Health STIPEND - E. Sanchez	Life and Health Insurance	523001-53901	\$775.00
Check Total							\$775.00
CHECK # 5871							
007	09/25/25	ILLUMINATIONS HOLIDAY LIGHTING LLC	313925-DEP	Holiday Lighting 50% Deposit	Prepaid Items	155000-53901	\$2,250.00
Check Total							\$2,250.00
Fund Total							\$71,130.84

Total Checks Paid	\$247,602.61
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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

October 14, 2025

Tampa Palms Open Space and Transportation Community Development District
Inframark LLC
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

The Objective and Scope of the Audit of the Financial Statements

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

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America ("GAAS") and *Government Auditing Standards* issued by the Comptroller General of the United States ("GAS") will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls.

The Responsibilities of the Auditor

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

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



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2. Consider the entity's system of internal control in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit;
3. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation; and
4. Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for the reasonable period of time.

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

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

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

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

Management is responsible for:

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



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

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

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

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

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



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

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

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

Reporting

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

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

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

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



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Records and Assistance

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

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

Non-audit Services

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

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

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

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



Tampa Palms Open Space and Transportation Community Development District
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3. The District will evaluate the adequacy and results of the services performed; and
4. The District accepts responsibility for the results and ultimate use of the services.

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

Other Relevant Information

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

Fees and Costs

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2025 will not exceed \$6,500 unless the scope of the engagement is changed, the assistance which the District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. Our fee and the timely completion of our work are based on anticipated cooperation from District personnel, timely responses to our inquiries, timely completion and delivery of client assistance requests, timely communication of all significant accounting and financial reporting matters, and the assumption that no unexpected circumstances will be encountered during the engagement. All other provisions of this letter will survive any fee adjustment.

Use and Ownership; Access to Audit Documentation

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



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

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

Indemnification, Limitation of Liability, and Claim Resolution

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

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

Confidentiality

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



Tampa Palms Open Space and Transportation Community Development District
October 14, 2025
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Retention of Records

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

Termination

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

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

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

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



Tampa Palms Open Space and Transportation Community Development District
October 14, 2025
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Miscellaneous

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

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

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

Governing Law

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

Entire Agreement

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

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

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



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Electronic Signatures and Counterparts

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

Acknowledgement and Acceptance

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

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

Sincerely,

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

Melissa Marlin, CPA

Confirmed on behalf of the addressee:

Sign: Mark A. Vega

Title: Mark A. Vega District Manager

Date: 10/29/25



6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

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

November 30, 2022

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

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



Bodine Perry

(BERGER_REPORT22)

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,
ELAM, GAINES AND FRANK AND TAMPA PALMS OPEN SPACE AND
TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT
(DATED OCTOBER 14, 2025)**

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

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

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

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

**INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES
2005 PAN AM CIRCLE, SUITE 300
TAMPA, FL 33607
TELEPHONE: 954-603-0033
EMAIL: publicrecords@inframark.com**

E-VERIFY REQUIREMENTS. Auditor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, beginning January 1, 2021, to the extent required by Florida Statute, Auditor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Auditor has knowingly violated Section 448.091, Florida Statutes.

If the Auditor anticipates entering into agreements with a subcontractor for the Work, Auditor will not enter into the subcontractor agreement without first receiving an affidavit from the subcontractor regarding compliance with Section 448.095, *Florida Statutes*, and stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Auditor shall maintain a copy of such affidavit for the duration of the agreement and provide a copy to the District upon request.

In the event that the District has a good faith belief that a subcontractor has knowingly violated Section 448.095, *Florida Statutes*, but the Auditor has otherwise complied with its obligations hereunder, the District shall promptly notify the Auditor. The Auditor agrees to immediately terminate the agreement with the subcontractor upon notice from the District. Further, absent such notification from the District, the Auditor or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated s. 448.09(1), Florida Statutes, shall promptly terminate its agreement with such person or entity.

By entering into this Agreement, the Auditor represents that no public employer has terminated a contract with the Auditor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

Auditor: Melissa Marlin

**District: TPOST Community
Development District**

By: M. Marlin

By: Mark A. Vega

Title: Director

Title: Mark A. Vega District Manager

Date: October 14, 2025

Date: 10/29/25

RESOLUTION 2026-01

**A RESOLUTION AMENDING THE TAMPA PALMS OPEN SPACE
COMMUNITY DEVELOPMENT DISTRICT GENERAL FUND BUDGETS
FOR FISCAL YEAR 2025**

WHEREAS, the Board of Supervisors, hereinafter referred to as the “Board”, of Tampa Palms Open Space, hereinafter referred to as “District”, adopted a General Fund Budget for Fiscal Year 2025, and

WHEREAS, the Board desires to reallocate funds budgeted to re-appropriate Revenues and Expenses approved during the Fiscal Year.

**NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF
SUPERVISORS OF TAMPA PALMS OPEN SPACE COMMUNITY
DEVELOPMENT DISTRICT THE FOLLOWING:**

1. The General Funds Budget are hereby amended in accordance with Exhibit “A” attached.
2. This resolution shall become effective this 18th day of November, 2025 and be reflected in the monthly and Fiscal Year End 9/30/2025 Financial Statements and Audit Report of the District.

**TPOST Community
Development District II**

By: _____
Chairman/Vice Chairman

Attest:

By: Mark Vega
Secretary

Proposed Budget Amendment
For the Period Ending September 30, 2025

"Exhibit A"

ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
REVENUES					
Interest - Investments	\$ 5,937	\$ -	\$ 5,937	\$ 72,613	\$ 66,676
Interest - Tax Collector	-	-	-	989	989
Special Assmnts- Tax Collector	197,893	-	197,893	189,372	(8,521)
Special Assmnts- Developer	36,430	-	36,430	-	(36,430)
Special Assmnts- Discounts	(7,916)	-	(7,916)	(6,983)	933
Other Miscellaneous Revenues	-	-	-	158	158
TOTAL REVENUES	232,344	-	232,344	256,149	23,805
EXPENDITURES					
Administration					
P/R-Board of Supervisors	8,000	-	8,000	6,667	1,333
FICA Taxes	612	-	612	510	102
ProfServ-Engineering	12,000	-	12,000	6,229	5,771
ProfServ-Legal Services	12,000	-	12,000	3,142	8,858
ProfServ-Mgmt Consulting	40,152	-	40,152	40,152	-
ProfServ-Special Assessment	9,664	-	9,664	9,664	-
Auditing Services	3,993	-	3,993	1,242	2,751
Postage and Freight	165	-	165	245	(80)
Insurance - General Liability	13,010	7,000	20,010	19,843	167
Printing and Binding	100	-	100	-	100
Legal Advertising	1,500	-	1,500	1,194	306
Miscellaneous Services	500	-	500	-	500
Misc-Assessment Collection Cost	3,958	-	3,958	3,648	310
Office Supplies	75	-	75	-	75
Annual District Filing Fee	54	-	54	54	-
Total Administration	105,783	7,000	112,783	92,590	20,193
Field					
Florida Retirement System	6,667	-	6,667	6,660	7
ProfServ-Field Management	12,000	-	12,000	11,724	276
Contracts-Landscape	139,822	-	139,822	133,065	6,757
Contracts-Ponds	8,980	-	8,980	9,526	(546)
Electricity - Streetlights	134,000	-	134,000	132,195	1,805
R&M-Irrigation	13,948	3,000	16,948	17,027	(79)
R&M-Landscape Renovations	8,000	60,000	68,000	66,075	1,925
Holiday Decoration	6,500	-	6,500	6,500	-
Op Supplies - General	2,500	4,000	6,500	6,604	(104)
Total Field	332,417	67,000	399,417	389,376	10,041
TOTAL EXPENDITURES	438,200	74,000	512,200	481,966	30,234

Proposed Budget Amendment
For the Period Ending September 30, 2025

"Exhibit A"

ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
Excess (deficiency) of revenues					
Over (under) expenditures	(205,856)	(74,000)	(279,856)	(225,817)	54,039
Net change in fund balance	(205,856)	(74,000)	(279,856)	(225,817)	54,039
FUND BALANCE, BEGINNING (OCT 1, 2024)	1,532,531	-	1,532,531	1,532,531	-
FUND BALANCE, ENDING	\$ 1,326,675	\$ (74,000)	\$ 1,252,675	\$ 1,306,714	\$ 54,039

Proposed Budget Amendment
For the Period Ending September 30, 2025

"Exhibit A"

ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
REVENUES					
Interest - Investments	\$ 20,310	\$ -	\$ 20,310	\$ 64,310	\$ 44,000
Interest - Tax Collector	-	-	-	989	989
Special Assmnts- Tax Collector	676,985	-	676,985	652,018	(24,967)
Special Assmnts- Other	2,270	-	2,270	-	(2,270)
Special Assmnts- Discounts	(27,079)	-	(27,079)	(24,042)	3,037
Other Miscellaneous Revenues	-	-	-	158	158
TOTAL REVENUES	672,486	-	672,486	693,433	20,947
EXPENDITURES					
Administration					
P/R-Board of Supervisors	8,000	-	8,000	7,131	869
FICA Taxes	612	-	612	510	102
ProfServ-Engineering	5,000	-	5,000	5,739	(739)
ProfServ-Legal Services	2,500	-	2,500	1,495	1,005
ProfServ-Mgmt Consulting	30,591	-	30,591	30,539	52
ProfServ-Special Assessment	6,585	-	6,585	6,585	-
Auditing Services	3,500	-	3,500	1,242	2,258
Postage and Freight	150	-	150	955	(805)
Insurance - General Liability	14,307	-	14,307	15,486	(1,179)
Printing and Binding	75	-	75	-	75
Legal Advertising	750	-	750	-	750
Miscellaneous Services	1,000	-	1,000	1,237	(237)
Misc-Assessment Collection Cost	13,540	-	13,540	12,559	981
Office Supplies	99	-	99	-	99
Annual District Filing Fee	41	-	41	41	-
Total Administration	86,750	-	86,750	83,519	3,231
Field					
Payroll-Pool Monitors	10,000	-	10,000	10,456	(456)
FICA Taxes	765	-	765	842	(77)
Florida Retirement System	6,667	-	6,667	5,294	1,373
ProfServ-Field Management	15,592	-	15,592	11,724	3,868
Contracts-Landscape	114,820	-	114,820	113,358	1,462
Communication - Telephone	2,000	-	2,000	2,885	(885)
Electricity - Streetlights	162,500	70,000	232,500	232,485	15
Utility - Water	15,000	-	15,000	12,382	2,618
Electricity - Fountain	1,500	-	1,500	-	1,500
R&M-Court Maintenance	3,000	-	3,000	2,187	813
R&M-Equipment	30,000	-	30,000	15,000	15,000
R&M-Irrigation	20,000	-	20,000	33,968	(13,968)
R&M-Landscape Renovations	35,000	-	35,000	33,930	1,070
R&M-Ponds	14,568	-	14,568	23,128	(8,560)

Proposed Budget Amendment
For the Period Ending September 30, 2025

"Exhibit A"

ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
R&M-Pools	8,400	-	8,400	13,843	(5,443)
Misc-Holiday Lighting	5,000	-	5,000	7,000	(2,000)
Misc-Contingency	71,080	-	71,080	39,153	31,927
Op Supplies - General	4,000	-	4,000	9,723	(5,723)
Reserve - Clubhouse/Cabana	2,385	-	2,385	-	2,385
Reserve - Court Amenities	10,034	-	10,034	500	9,534
Reserve - Fences	8,937	-	8,937	-	8,937
Reserve - Irrigation/Landscape	2,594	-	2,594	-	2,594
Reserve - Monuments/Signage	12,022	-	12,022	-	12,022
Reserve - Other	21,716	-	21,716	-	21,716
Reserve - Parking Lot	798	-	798	-	798
Reserve - Ponds	2,888	-	2,888	-	2,888
Reserve - Swimming Pools	2,200	-	2,200	-	2,200
Total Field	583,466	70,000	653,466	567,858	85,608
TOTAL EXPENDITURES	670,216	70,000	740,216	651,377	88,839
Excess (deficiency) of revenues					
Over (under) expenditures	2,270	(70,000)	(67,730)	42,056	109,786
Net change in fund balance	2,270	(70,000)	(67,730)	42,056	109,786
FUND BALANCE, BEGINNING (OCT 1, 2024)	1,217,198	-	1,217,198	1,217,198	-
FUND BALANCE, ENDING	\$ 1,219,468	\$ (70,000)	\$ 1,149,468	\$ 1,259,254	\$ 109,786

Proposed Budget Amendment
For the Period Ending September 30, 2025

"Exhibit A"

ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
REVENUES					
Interest - Investments	\$ 35,789	\$ -	\$ 35,789	\$ 64,312	\$ 28,523
Room Rentals	5,000	-	5,000	8,301	3,301
Interest - Tax Collector	-	-	-	989	989
Special Assmnts- Tax Collector	1,192,967	-	1,192,967	1,145,131	(47,836)
Special Assmnts- Discounts	(47,719)	-	(47,719)	(42,225)	5,494
Other Miscellaneous Revenues	3,800	-	3,800	8,356	4,556
Access Cards	1,000	-	1,000	5	(995)
TOTAL REVENUES	1,190,837	-	1,190,837	1,184,869	(5,968)
EXPENDITURES					
Administration					
P/R-Board of Supervisors	8,000	-	8,000	6,333	1,667
FICA Taxes	612	-	612	843	(231)
ProfServ-Dissemination Agent	1,000	-	1,000	1,000	-
ProfServ-Engineering	6,000	-	6,000	3,001	2,999
ProfServ-Legal Services	3,000	-	3,000	1,494	1,506
ProfServ-Mgmt Consulting	59,030	-	59,030	59,093	(63)
ProfServ-Special Assessment	12,794	-	12,794	12,794	-
Auditing Services	5,035	-	5,035	1,242	3,793
Postage and Freight	450	-	450	2,031	(1,581)
Insurance - General Liability	22,327	-	22,327	28,426	(6,099)
Printing and Binding	200	-	200	-	200
Legal Advertising	1,000	-	1,000	-	1,000
Miscellaneous Services	500	-	500	912	(412)
Misc-Assessment Collection Cost	23,859	-	23,859	22,058	1,801
Office Supplies	250	-	250	-	250
Annual District Filing Fee	80	-	80	80	-
Total Administration	144,137	-	144,137	139,307	4,830
Field					
Payroll-Part Time	120,000	-	120,000	121,361	(1,361)
Payroll-Managers	60,700	-	60,700	61,017	(317)
Payroll-Site Manager	81,500	-	81,500	97,021	(15,521)
FICA Taxes	20,058	-	20,058	23,126	(3,068)
Florida Retirement System	6,667	-	6,667	7,195	(528)
Life and Health Insurance	10,500	-	10,500	11,285	(785)
Workers' Compensation	9,038	-	9,038	-	9,038
Contracts-Security Services	3,750	-	3,750	8,492	(4,742)
Contracts-Landscape	44,590	-	44,590	49,224	(4,634)
Contracts-Irrigation	6,600	-	6,600	-	6,600
Contracts-Pools	21,600	-	21,600	29,480	(7,880)
Contracts-Lakes	4,500	-	4,500	-	4,500

Proposed Budget Amendment
For the Period Ending September 30, 2025

"Exhibit A"

ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
Contracts-Pest Control	965	-	965	-	965
Communication - Mobile	1,200	-	1,200	-	1,200
Communication - Teleph - Field	4,548	-	4,548	5,703	(1,155)
Electricity - Streetlights	320,000	-	320,000	343,163	(23,163)
Utility - Water	30,000	-	30,000	30,903	(903)
Utility - Refuse Removal	2,100	-	2,100	3,710	(1,610)
Electricity - Fountain	3,500	-	3,500	4,507	(1,007)
Rentals & Leases	9,420	-	9,420	3,640	5,780
R&M-General	25,000	-	25,000	30,979	(5,979)
R&M-Court Maintenance	10,500	-	10,500	4,627	5,873
R&M-Electrical	9,500	-	9,500	10,738	(1,238)
R&M-Gate	2,000	-	2,000	-	2,000
R&M-Irrigation	4,500	-	4,500	10,613	(6,113)
R&M-Landscape Renovations	30,000	-	30,000	31,514	(1,514)
R&M-Pest Control	100	-	100	1,209	(1,109)
R&M-Ponds	4,236	-	4,236	9,580	(5,344)
R&M-Pools	15,000	48,000	63,000	62,351	649
R&M-Plumbing	2,500	-	2,500	-	2,500
R&M-Painting	9,000	-	9,000	-	9,000
Misc-Access Cards	2,500	-	2,500	-	2,500
Misc-Holiday Lighting	4,000	-	4,000	4,500	(500)
Special Events	25,000	-	25,000	19,728	5,272
Misc-Contingency	8,547	24,000	32,547	31,586	961
Misc-Web Hosting	650	-	650	528	122
Cleaning Supplies	2,500	-	2,500	1,901	599
Op Supplies - General	13,500	-	13,500	12,678	822
Cap Outlay-Machinery and Equip	50,000	-	50,000	-	50,000
Reserve - Court Amenities	11,361	-	11,361	19,315	(7,954)
Reserve - Other	49,070	-	49,070	-	49,070
Reserve - Playground	6,000	-	6,000	-	6,000
Total Field	1,046,700	72,000	1,118,700	1,051,674	67,026
TOTAL EXPENDITURES	1,190,837	72,000	1,262,837	1,190,981	71,856
Excess (deficiency) of revenues					
Over (under) expenditures	-	(72,000)	(72,000)	(6,112)	65,888
Net change in fund balance	-	(72,000)	(72,000)	(6,112)	65,888
FUND BALANCE, BEGINNING (OCT 1, 2024)	1,517,855	-	1,517,855	1,517,855	-
FUND BALANCE, ENDING	\$ 1,517,855	\$ (72,000)	\$ 1,445,855	\$ 1,511,743	\$ 65,888

TAMPA PALMS OPEN SPACE COMMUNITY DEVELOPMENT DISTRICT

Motion: Assigning Fund Balance as of 09/30/25

The Board hereby assigns the FY 2025 Reserves as follows:

FY2025

Fund 003

Operating Reserves	109,550
Reserves - Other	417,382

Fund 006

Operating Reserves	151,660
Reserves - Clubhouse/Cabana	4,770
Reserves - Court Amenities	62,975
Reserves - Fences	77,154
Reserves - Irrigation/Landscape	21,840
Reserves - Monuments/Signage	68,980
Reserves - Other	108,580
Reserves - Parking Lots	28,970
Reserves - Ponds	20,422
Reserves - Highwoods Streetlights	68,012
Reserves - Swimming Pools	7,492

Fund 007

Operating Reserves	331,615
Reserves - Clubhouse	163,680
Reserves - Court Amenities	12,457
Reserves - Irrigation/Landscape	90,020
Reserves - Other	245,350
Reserves - Playground	66,876
Reserves - Ponds	90,020
Reserves - Swimming Pools	196,247