

*Tampa Open Space and
Transportation
Community Development
District*

May 19, 2026

Agenda Package

2005 PAN AM CIRCLE, SUITE 300
TAMPA, FL 33706

CLEAR PARTNERSHIPS



COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

TAMPA PALMS OPEN SPACE AND TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT

Board of Supervisors

Jay Krause, Chairperson
Fred Pfister, Vice Chairman
Leah Black, Assistant Secretary
Luis De Armas, Assistant Secretary
Jane Thompson, Assistant Secretary

Staff

Mark Vega, District Manager
Vivek Babbar, District Counsel
Tonja Stewart, District Engineer
Chet Benson, Clubhouse Manager
Ed Sanchez, Assistant Clubhouse Manager
Jason Liggett, Field Inspector Director
Diana Lopez, Accountant
Tabitha Blackwelder, District Admin Assistant

REGULAR MEETING AGENDA Tuesday, May 19, 2026 – 5:15 p.m.

The Regular Meeting of the **Tampa Palms Open Space and Transportation Community Development District** will be held on **Tuesday, May 19, 2026 at 5:15 p.m.** at the **West Meadows Community Center, 8401 New Tampa Blvd, Tampa, FL 33647**. Please let us know at least 24 hours in advance if you are planning to call into the meeting. Following is the Agenda for the Meeting:

THE REGULAR MEETNIG OF BOARD OF SUPERVISORS

1. Call to Order and Roll Call

2. Audience Comments

(Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)

3. Consent Agenda

- A. Consideration of Regular Meeting Minutes of April 21, 2026 Page 4
- B. Acceptance of March 2026 Financial Statements and Check Register Page 7

4. Staff Reports

- A. District Counsel
- B. District Engineer
- C. District Manager
 - i. Discussion of Form 1 Deadline of July 1, 2026
 - ii. Registered Voters Count (6983) Page27
 - iii. Consideration of Audit Engagement Letter..... Page 29
 - iv. Consideration of Resolution 2026-06; Approving FY2026-2027 Proposed Budget and Setting Public Hearing..... Page 42
 - a. Exhibit A – FY2026-2027 Proposed Budget (under separate cover)
- D. Onsite Manager

5. Board of Supervisor’s Requests or Comments

6. Adjournment

The next workshop is scheduled for Tuesday, June 2, 2026, at 5:15 p.m.
The next meeting is scheduled for Tuesday, June 16, 2026, at 5:15 p.m

1 **MINUTES OF MEETING**
2 **TAMPA PALMS OPEN SPACE AND TRANSPORTATION**
3 **COMMUNITY DEVELOPMENT DISTRICT**
4

5 The regular meeting of the Board of Supervisors of the Tampa Palms Open Space and
6 Transportation Community Development District was held on Tuesday, April 21, 2026, at 5:22 p.m. at
7 the West Meadows Community Center, located at 8401 New Tampa Boulevard, Tampa, Florida.

8
9 Present and constituting a quorum were:

10
11 Jay Krause Chairperson
12 Louis De Armas Assistant Secretary
13 Leah Black Assistant Secretary
14 Jane Thompson Assistant Secretary
15

16 Also present either via TEAMS or in person were:

17
18 Mark Vega District Manager
19 Alize Aninipot District Manager
20 Ed Sanchez Assistant Clubhouse Manager
21
22

23 *This is not a certified or verbatim transcript but rather represents the context and*
24 *summary of the meeting. The full meeting is available in audio format upon request. Contact*
25 *the District Office for any related costs for an audio copy.*
26
27

28 **FIRST ORDER OF BUSINESS**

Call to Order/Roll Call

29 Mr. Vega called the meeting to order, and a quorum was established.
30

31 **SECOND ORDER OF BUSINESS**

Audience Comments

32 There being none, the next order of business followed.
33

34 **THIRD ORDER OF BUSINESS**

Business Administration

35 **A. Consideration of Minutes from Workshop, April 7, 2026, and the Regular Meeting,**
36 **March 17, 2026**

37 **B. Consideration of February 2026 Financial Statements and Check Register**
38

39 On MOTION by Mr. Krause, seconded by Ms. Black, the Workshop, April
40 7, 2026, and the Regular Meeting, March 17, 2026, and the February 2026
41 Financial Statements and Check Register were approved as presented. 4-0

42
43
44 **FIFTH ORDER OF BUSINESS**

Staff Reports

45 **A. District Accountant**

46 Discussion was held regarding potential projects to be considered for the FY 2027 Budget,
47 including mailbox replacements in area 6.

48 **B. District Engineer**

49 None.

50 **C. District Counsel**

51 No updates. Discussion was held regarding the upcoming general election and qualifying
52 period. Mr. Vega will provide additional information.

53 **D. District Manager**

54 **i. Discussion of Bank Rates for Comparison & ICS Letter**

55 Mr. Vega explained the qualified public depository protections associated with Bank
56 United through the ICS program. Discussion ensued.

57 The item was tabled to a future meeting.

58 **ii. Discussion of Yellowstone Final Payment**

59 Discussion was held regarding outstanding work and final payment to Yellowstone.

60 District Management will obtain a quote ASI to clean up the amenity center before
61 contract start. If work is not completed, the cost may be deducted from Yellowstone's
62 final payment.

63
64 On MOTION by Mr. Thompson, seconded by Ms. Black, the Area 6
65 Proposal in the amount of \$4,000 was approved as presented. 4-0

66
67
68 On MOTION by Ms. Black, seconded by Mr. Krause, the Area 3 Proposal
69 in the amount of \$5,000 was approved as presented. 4-0

70
71 **iii. Discussion of FY 2027 Budget Dates**

72 Discussion was held regarding the proposed FY 2027 budget schedule. The proposed
73 budget is anticipated to be presented on May 19, 2026.

74 Additional discussion included:

- 75 • Area 3 assessment considerations (noting a +/- 50% reduction to be funded from
- 76 unassigned cash to stay level with FY2026)
- 77 • Communication with residents
- 78 • Potential reduction/subsidizing approach in Area 3
- 79 • Highwater mark deadlines

80 The Board indicated no new projects at this time and a preference to maintain a flat
81 budget where possible

82
83 **E. Onsite Manager**

84 Mr. Sanchez presented proposals, including:

- 85 • Well replacement for Area 7 is needed in the amount of \$13,500.00

86 On MOTION by Ms. Black, seconded by Mr. Krause, the Area 7 Proposal,
87 Not-to-exceed \$13,500.00, was approved. 4-0

- 88
- 89 • Replacement of lap pool pump in Area 7 Triangle Pool in the amount of \$10,924.85
- 90

91 On MOTION by Mr. Krause, seconded by Mr. De Armas, the Triangle Pool
92 Proposal was approved as presented. 4-0

93
94

95 **SIXTH ORDER OF BUSINESS**

**Board of Supervisor's Requests and
Comments**

97 There being none, the order of business followed.

98

99 **SEVENTH ORDER OF BUSINESS**

Adjournment

100 There being no further business,

101

102 On MOTION by Mr. Krause, seconded by Ms. Thompson, with all in favor,
103 the meeting was adjourned at 6:20 p.m. 5-0

104

105

106

107

108

109 _____
Mark Vega
110 Secretary

109 _____
Jay Krause
110 Chairperson

111

***TPOST
Community
Development
District***

Financial Report

March 31, 2026

CLEAR PARTNERSHIPS



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)

March 31, 2026

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

Governmental Funds

Balance Sheet
March 31, 2026

ACCOUNT DESCRIPTION	GENERAL FUND	GENERAL FUND AREA 3	GENERAL FUND AREA 6	GENERAL FUND AREA 7	TOTAL
ASSETS					
Cash - Checking Account	\$ 4,900,167	\$ -	\$ -	\$ -	\$ 4,900,167
Accounts Receivable	-	-	-	121	121
Assessments Receivable	-	59,931	-	-	59,931
Due From Other Funds	-	1,245,177	1,616,687	1,987,607	4,849,471
Investments:					
Money Market Account	2,568	-	-	-	2,568
Prepaid Items	-	406	406	406	1,218
Deposits	-	-	585	-	585
Utility Deposits - TECO	-	5,082	20,523	32,960	58,565
TOTAL ASSETS	\$ 4,902,735	\$ 1,310,596	\$ 1,638,201	\$ 2,021,094	\$ 9,872,626
LIABILITIES					
Accounts Payable	\$ -	\$ 3,001	\$ 12,404	\$ 19,952	\$ 35,357
Accrued Expenses	-	12,189	27,378	-	39,567
Deposits	-	-	366	14,746	15,112
Deferred Revenue	-	59,931	-	-	59,931
Due To Other Funds	4,849,471	-	-	-	4,849,471
TOTAL LIABILITIES	4,849,471	75,121	40,148	34,698	4,999,438
FUND BALANCES					
Nonspendable:					
Prepaid Items	-	406	406	406	1,218
Deposits	-	5,082	21,108	32,960	59,150
Assigned to:					
Operating Reserves	-	109,860	166,671	302,868	579,399
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:	53,264	702,745	940,673	785,512	2,482,194
TOTAL FUND BALANCES	\$ 53,264	\$ 1,235,475	\$ 1,598,053	\$ 1,986,396	\$ 4,873,188
TOTAL LIABILITIES & FUND BALANCES	\$ 4,902,735	\$ 1,310,596	\$ 1,638,201	\$ 2,021,094	\$ 9,872,626

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2026

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%
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	-	0.00%
Net change in fund balance	\$ -	\$ -	\$ -	\$ -	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)	-	-	53,264		
FUND BALANCE, ENDING	\$ -	\$ -	\$ 53,264		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2026

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	\$ 2,969	\$ 29,127	\$ 26,158	490.60%
Interest - Tax Collector	-	-	547	547	0.00%
Special Assmnts- Tax Collector	197,893	189,419	109,014	(80,405)	55.09%
Special Assmnts- Developer	36,430	-	-	-	0.00%
Special Assmnts- Discounts	(7,916)	(7,577)	(4,249)	3,328	53.68%
TOTAL REVENUES	232,344	184,811	134,439	(50,372)	57.86%
EXPENDITURES					
Administration					
P/R-Board of Supervisors	8,000	4,000	3,933	67	49.16%
FICA Taxes	612	306	148	158	24.18%
ProfServ-Engineering	11,500	5,750	953	4,797	8.29%
ProfServ-Legal Services	11,500	5,750	185	5,565	1.61%
ProfServ-Mgmt Consulting	41,357	20,678	20,679	(1)	50.00%
ProfServ-Special Assessment	9,664	9,664	9,664	-	100.00%
Auditing Services	3,993	-	-	-	0.00%
Postage and Freight	150	75	164	(89)	109.33%
Insurance - General Liability	13,010	13,010	14,941	(1,931)	114.84%
Printing and Binding	100	50	-	50	0.00%
Legal Advertising	1,500	750	-	750	0.00%
Miscellaneous Services	500	250	1,549	(1,299)	309.80%
Misc-Assessment Collection Cost	3,958	3,789	2,095	1,694	52.93%
Office Supplies	75	38	-	38	0.00%
Annual District Filing Fee	54	54	58	(4)	107.41%
Total Administration	105,973	64,164	54,369	9,795	51.30%
Field					
Florida Retirement System	6,667	3,334	2,850	484	42.75%
ProfServ-Field Management	12,000	6,000	6,000	-	50.00%
Contracts-Landscape	139,822	69,911	66,533	3,378	47.58%
Contracts-Ponds	8,980	4,490	6,616	(2,126)	73.67%
Electricity - Streetlights	134,000	67,000	60,027	6,973	44.80%
R&M-Irrigation	12,500	6,250	324	5,926	2.59%
R&M-Landscape Renovations	8,000	4,000	685	3,315	8.56%
Misc-Holiday Lighting	6,500	6,500	7,795	(1,295)	119.92%
Op Supplies - General	5,000	2,500	3,285	(785)	65.70%
Total Field	333,469	169,985	154,115	15,870	46.22%
TOTAL EXPENDITURES	439,442	234,149	208,484	25,665	47.44%
Excess (deficiency) of revenues Over (under) expenditures	(207,098)	(49,338)	(74,045)	(24,707)	35.75%
Net change in fund balance	\$ (207,098)	\$ (49,338)	\$ (74,045)	\$ (24,707)	35.75%
FUND BALANCE, BEGINNING (OCT 1, 2025)	1,309,520	1,309,520	1,309,520		
FUND BALANCE, ENDING	\$ 1,102,422	\$ 1,260,182	\$ 1,235,475		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2026

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	\$ 20,310	\$ 10,155	\$ 29,119	\$ 18,964	143.37%
Interest - Tax Collector	-	-	547	547	0.00%
Special Assmnts- Tax Collector	666,847	638,290	639,759	1,469	95.94%
Special Assmnts- Other	2,270	2,270	-	(2,270)	0.00%
Special Assmnts- Discounts	(26,674)	(25,531)	(24,935)	596	93.48%
TOTAL REVENUES	662,753	625,184	644,490	19,306	97.24%
EXPENDITURES					
Administration					
P/R-Board of Supervisors	8,000	4,000	3,933	67	49.16%
FICA Taxes	612	306	148	158	24.18%
ProfServ-Legal Services	2,500	1,250	185	1,065	7.40%
ProfServ-Mgmt Consulting	32,121	16,061	16,061	-	50.00%
ProfServ-Special Assessment	6,585	6,585	6,585	-	100.00%
Auditing Services	3,500	-	-	-	0.00%
Postage and Freight	145	73	164	(91)	113.10%
Insurance - General Liability	16,528	16,528	19,124	(2,596)	115.71%
Legal Advertising	750	375	-	375	0.00%
Miscellaneous Services	1,000	500	406	94	40.60%
Misc-Assessment Collection Cost	13,337	12,767	12,296	471	92.19%
Office Supplies	99	50	-	50	0.00%
Annual District Filing Fee	41	41	58	(17)	141.46%
Total Administration	85,218	58,536	58,960	(424)	69.19%
Field					
Payroll-Pool Monitors	12,000	6,000	5,771	229	48.09%
FICA Taxes	918	459	441	18	48.04%
Florida Retirement System	6,667	3,334	2,850	484	42.75%
ProfServ-Field Management	15,592	7,796	7,796	-	50.00%
Contracts-Landscape	114,820	57,410	56,679	731	49.36%
Contracts-Pools	8,400	4,200	-	4,200	0.00%
Contracts-Pest Control	1,200	600	844	(244)	70.33%
Communication - Telephone	2,000	1,000	1,567	(567)	78.35%
Electricity - Streetlights	162,500	81,250	101,956	(20,706)	62.74%
Utility - Water	15,000	7,500	6,227	1,273	41.51%
R&M-Court Maintenance	3,000	1,500	-	1,500	0.00%
R&M-Equipment	14,147	7,073	-	7,073	0.00%
R&M-Irrigation	20,000	10,000	13,186	(3,186)	65.93%
R&M-Landscape Renovations	35,000	17,500	-	17,500	0.00%
R&M-Ponds	14,568	7,284	19,831	(12,547)	136.13%
R&M-Playground	5,000	2,500	-	2,500	0.00%
Misc-Holiday Lighting	8,000	8,000	3,500	4,500	43.75%
Misc-Contingency	71,080	35,540	19,623	15,917	27.61%
Op Supplies - General	8,000	4,000	4,657	(657)	58.21%
Reserve - Clubhouse/Cabana	2,385	-	-	-	0.00%
Reserve - Court Amenities	10,034	-	-	-	0.00%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Reserve - Fences	8,937	-	-	-	0.00%
Reserve - Irrigation/Landscape	2,594	-	-	-	0.00%
Reserve - Monuments/Signage	12,022	-	-	-	0.00%
Reserve - Other	21,716	-	-	-	0.00%
Reserve - Parking Lot	798	-	-	-	0.00%
Reserve - Ponds	2,888	-	-	-	0.00%
Reserve - Swimming Pools	2,200	-	-	-	0.00%
Total Field	581,466	262,946	244,928	18,018	42.12%
TOTAL EXPENDITURES	666,684	321,482	303,888	17,594	45.58%
Excess (deficiency) of revenues					
Over (under) expenditures	(3,931)	303,702	340,602	36,900	0.00%
Net change in fund balance	\$ (3,931)	\$ 303,702	\$ 340,602	\$ 36,900	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)	1,257,451	1,257,451	1,257,451		
FUND BALANCE, ENDING	\$ 1,253,520	\$ 1,561,153	\$ 1,598,053		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2026

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
<u>REVENUES</u>					
Interest - Investments	\$ 35,789	\$ 17,894	\$ 29,120	\$ 11,226	81.37%
Room Rentals	5,000	2,500	4,389	1,889	87.78%
Interest - Tax Collector	-	-	547	547	0.00%
Special Assmnts- Tax Collector	1,162,376	1,112,601	1,111,375	(1,226)	95.61%
Special Assmnts- Discounts	(46,495)	(44,503)	(43,317)	1,186	93.16%
Other Miscellaneous Revenues	3,800	1,900	10,546	8,646	277.53%
Access Cards	1,000	500	-	(500)	0.00%
TOTAL REVENUES	1,161,470	1,090,892	1,112,660	21,768	95.80%
<u>EXPENDITURES</u>					
<u>Administration</u>					
P/R-Board of Supervisors	8,000	4,000	3,933	67	49.16%
FICA Taxes	612	306	148	158	24.18%
ProfServ-Dissemination Agent	1,000	-	-	-	0.00%
ProfServ-Engineering	2,500	1,250	725	525	29.00%
ProfServ-Legal Services	3,000	1,500	185	1,315	6.17%
ProfServ-Mgmt Consulting	61,982	30,991	30,991	-	50.00%
ProfServ-Special Assessment	12,794	12,794	12,794	-	100.00%
Auditing Services	5,035	-	-	-	0.00%
Postage and Freight	450	225	404	(179)	89.78%
Insurance - General Liability	22,357	22,357	32,130	(9,773)	143.71%
Printing and Binding	100	50	-	50	0.00%
Legal Advertising	750	375	-	375	0.00%
Miscellaneous Services	500	250	584	(334)	116.80%
Misc-Assessment Collection Cost	23,248	22,253	21,361	892	91.88%
Office Supplies	99	50	-	50	0.00%
Annual District Filing Fee	80	80	58	22	72.50%
Total Administration	142,507	96,481	103,313	(6,832)	72.50%
<u>Field</u>					
Payroll-Part Time	145,000	72,500	60,996	11,504	42.07%
Payroll-Managers	65,700	32,850	31,804	1,046	48.41%
Payroll-Site Manager	86,500	43,250	55,302	(12,052)	63.93%
FICA Taxes	20,058	10,029	12,385	(2,356)	61.75%
Florida Retirement System	6,667	3,334	2,850	484	42.75%
Life and Health Insurance	10,500	10,500	6,891	3,609	65.63%
Workers' Compensation	9,038	-	-	-	0.00%
Contracts-Security Services	7,500	3,750	3,267	483	43.56%
Contracts-Landscape	44,590	22,295	28,714	(6,419)	64.40%
Contracts-Irrigation	7,500	3,750	-	3,750	0.00%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Contracts-Pools	21,600	10,800	26,520	(15,720)	122.78%
Contracts-Ponds	4,500	2,250	5,170	(2,920)	114.89%
Contracts-Pest Control	1,065	533	633	(100)	59.44%
Communication - Teleph - Field	5,748	2,874	2,246	628	39.07%
Electricity - Streetlights	323,500	161,750	165,157	(3,407)	51.05%
Utility - Water	15,000	7,500	10,530	(3,030)	70.20%
Utility - Refuse Removal	2,100	1,050	1,683	(633)	80.14%
Rentals & Leases	9,420	4,710	1,820	2,890	19.32%
R&M-General	31,000	15,500	13,713	1,787	44.24%
R&M-Court Maintenance	30,000	15,000	9,190	5,810	30.63%
R&M-Electrical	9,500	4,750	9,460	(4,710)	99.58%
R&M-Irrigation	10,000	5,000	11,422	(6,422)	114.22%
R&M-Landscape Renovations	19,500	9,750	-	9,750	0.00%
R&M-Pools	15,000	7,500	36,202	(28,702)	241.35%
Misc-Holiday Lighting	4,500	4,500	8,000	(3,500)	177.78%
Special Events	25,000	25,000	933	24,067	3.73%
Misc-Contingency	8,547	4,274	31,094	(26,820)	363.80%
Op Supplies - General	13,500	6,750	7,163	(413)	53.06%
Reserve - Clubhouse/Cabana	50,000	-	-	-	0.00%
Reserve - Court Amenities	11,361	-	3,000	(3,000)	26.41%
Reserve - Other	49,070	-	-	-	0.00%
Reserve - Playground	6,000	-	-	-	0.00%
Total Field	1,068,964	491,749	546,145	(54,396)	51.09%
TOTAL EXPENDITURES	1,211,471	588,230	649,458	(61,228)	53.61%
Excess (deficiency) of revenues					
Over (under) expenditures	(50,001)	502,662	463,202	(39,460)	0.00%
Net change in fund balance	\$ (50,001)	\$ 502,662	\$ 463,202	\$ (39,460)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)	1,523,194	1,523,194	1,523,194		
FUND BALANCE, ENDING	\$ 1,473,193	\$ 2,025,856	\$ 1,986,396		

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

Supporting Schedules

March 31, 2026

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, 2026

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 FY2026				\$ 1,945,510	\$ 114,017	\$ 669,117	\$ 1,162,376
Allocation %				100%	6%	34%	60%
11/07/25	\$ 28,517	\$ 1,468	\$ 582	\$ 30,567	\$ 1,791	\$ 10,513	\$ 18,263
11/14/25	162,808	6,922	3,323	173,053	10,142	59,518	103,393
11/21/25	92,111	3,916	1,880	97,907	5,738	33,673	58,496
12/03/25	355,024	15,088	7,245	377,357	22,115	129,784	225,458
12/05/25	881,773	37,481	17,995	937,249	54,927	322,347	559,975
12/19/25	126,501	5,074	2,582	134,157	7,862	46,140	80,154
01/06/25	50,493	1,573	1,030	53,096	3,112	18,261	31,723
02/04/26	31,386	691	641	32,717	1,917	11,252	19,547
03/05/26	23,282	289	475	24,045	1,409	8,270	14,366
TOTAL	\$ 1,751,894	\$ 72,501	\$ 35,753	\$ 1,860,148	\$ 109,014	\$ 639,759	\$ 1,111,375
% COLLECTED				96%	96%	96%	96%
TOTAL OUTSTANDING				\$ 85,362	\$ 5,006	\$ 29,358	\$ 51,004

TAMPA PALMS OPEN SPACE TRANSPORTATION

Community Development District

Cash and Investment Report 3/31/2026

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>MATURITY</u>	<u>BALANCE</u>
Checking Account - Operating	Valley National	3.56%	n/a	\$ 4,900,167
Money Market Account	Bank United	3.40%	n/a	2,568
			Total	<u>\$ 4,902,735</u>

TAMPA PALMS OPEN SPACE AND TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 3/1/26 to 3/31/26

(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 AREA 3 - 003

CHECK # 100260

003	03/11/26	INFRAMARK LLC	172998	ADMINISTRATIVE FEES MAR26	ProfServ-Mgmt Consulting	531027-51201	\$3,446.42
							Check Total
							<u>\$3,446.42</u>

CHECK # 100261

003	03/31/26	INFRAMARK LLC	173960	FEB POSTAGE	Postage and Freight	541006-51301	\$4.19
							Check Total
							<u>\$4.19</u>

CHECK # 300463

003	03/05/26	AMERITAS	030226-457-ACH	PD 3/5/26-457	Florida Retirement System	522010-53901	\$405.99
							Check Total
							<u>\$405.99</u>

CHECK # 300464

003	03/05/26	AMERITAS	030226-401 ACH	PD 3/5/26-401	Florida Retirement System	522010-53901	\$285.86
							Check Total
							<u>\$285.86</u>

CHECK # 300465

003	03/10/26	TECO	021726-8687-ACH	SVC 1/14/26-2/11/26	Electricity - Streetlights	543013-53901	\$3,715.87
							Check Total
							<u>\$3,715.87</u>

CHECK # 300466

003	03/10/26	TECO	021726-7972-ACH	SVC 1/14/26-2/11/26	Electricity - Streetlights	543013-53901	\$74.64
							Check Total
							<u>\$74.64</u>

CHECK # 300469

003	03/17/26	AMERITAS	20251231122526431B	MARCH PROCESSING FEES	Florida Retirement System	522010-53901	\$250.00
							Check Total
							<u>\$250.00</u>

CHECK # 300470

003	03/19/26	AMERITAS	031726-401-ACH	PD 3/19/26-401	Florida Retirement System	522010-53901	\$88.16
							Check Total
							<u>\$88.16</u>

CHECK # 300471

003	03/20/26	TECO	030626-ACH	SVC 1/17/26-2/17/26	Electricity - Streetlights	543013-53901	\$7,020.50
							Check Total
							<u>\$7,020.50</u>

CHECK # 300475

003	03/26/26	TECO	031826-8404-ACH	SVC 2/12/26-3/12/26 acct # 28404	Electricity - Streetlights	543013-53901	\$516.32
							Check Total
							<u>\$516.32</u>

TAMPA PALMS OPEN SPACE AND TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 3/1/26 to 3/31/26

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
CHECK # 300491								
003	03/10/26	TECO	021726-8347-ACH	SVC 1/14/26-2/11/26	Electricity - Streetlights	543013-53901	\$51.88	
							Check Total	<u>\$51.88</u>
CHECK # 300492								
003	03/10/26	TECO	021726-8321-ACH	SVC 1/14/26-2/11/26	Electricity - Streetlights	543013-53901	\$235.78	
							Check Total	<u>\$235.78</u>
CHECK # 300493								
003	03/10/26	TECO	021726-8404-ACH	SVC 1/14/26-2/11/26	Electricity - Streetlights	543013-53901	\$501.13	
							Check Total	<u>\$501.13</u>
CHECK # 300494								
003	03/10/26	TECO	021726-8651-ACH	SVC 1/14/26-2/11/26	Electricity - Streetlights	543013-53901	\$289.31	
							Check Total	<u>\$289.31</u>
CHECK # 5969								
003	03/19/26	INFRAMARK LLC	1165520	Mar Landscape RFP Services	Misc-Contingency	549900-53901	\$500.00	
							Check Total	<u>\$500.00</u>
							Fund Total	<u><u>\$17,386.05</u></u>

GENERAL FUND AREA 6 - 006

CHECK # 100260								
006	03/11/26	INFRAMARK LLC	172998	ADMINISTRATIVE FEES MAR26	ProfServ-Mgmt Consulting	531027-51201	\$2,676.75	
							Check Total	<u>\$2,676.75</u>
CHECK # 100261								
006	03/31/26	INFRAMARK LLC	173960	FEB POSTAGE	Postage and Freight	541006-51301	\$4.19	
							Check Total	<u>\$4.19</u>
CHECK # 300463								
006	03/05/26	AMERITAS	030226-457-ACH	PD 3/5/26-457	Florida Retirement System	522010-53901	\$405.99	
							Check Total	<u>\$405.99</u>
CHECK # 300464								
006	03/05/26	AMERITAS	030226-401 ACH	PD 3/5/26-401	Florida Retirement System	522010-53901	\$285.86	
							Check Total	<u>\$285.86</u>

TAMPA PALMS OPEN SPACE AND TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 3/1/26 to 3/31/26

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
CHECK # 300468								
006	03/16/26	TECO	022326-8428-ACH	SVC 1/17/26-2/17/26	Electricity - Streetlights	543013-53901	\$111.54	
							Check Total	<u>\$111.54</u>
CHECK # 300469								
006	03/17/26	AMERITAS	20251231122526431B	MARCH PROCESSING FEES	Florida Retirement System	522010-53901	\$250.00	
							Check Total	<u>\$250.00</u>
CHECK # 300470								
006	03/19/26	AMERITAS	031726-401-ACH	PD 3/19/26-401	Florida Retirement System	522010-53901	\$88.16	
							Check Total	<u>\$88.16</u>
CHECK # 300471								
006	03/20/26	TECO	030626-ACH	SVC 1/17/26-2/17/26	Electricity - Streetlights	543013-53901	\$16,903.62	
							Check Total	<u>\$16,903.62</u>
CHECK # 300472								
006	03/26/26	CITY OF TAMPA UTILITIES	031326-4457-ACH	#2204457 THRU 3/10/26	Utility - Water	543018-53901	\$8.80	
							Check Total	<u>\$8.80</u>
CHECK # 300473								
006	03/26/26	CITY OF TAMPA UTILITIES	031326-4467-ACH	#2204467 THRU 3/10/26	Utility - Water	543018-53901	\$8.80	
							Check Total	<u>\$8.80</u>
CHECK # 300474								
006	03/26/26	CITY OF TAMPA UTILITIES	031326-4465-ACH	#2204465 THRU 3/10/26	Utility - Water	543018-53901	\$8.80	
							Check Total	<u>\$8.80</u>
CHECK # 300476								
006	03/27/26	CITY OF TAMPA UTILITIES	031326-4456-ACH	#2204456 THRU 3/10/26	Utility - Water	543018-53901	\$78.10	
							Check Total	<u>\$78.10</u>
CHECK # 300477								
006	03/27/26	CITY OF TAMPA UTILITIES	031326-4464-ACH	#2204464 THRU 3/10/26	Utility - Water	543018-53901	\$8.80	
							Check Total	<u>\$8.80</u>
CHECK # 300478								
006	03/27/26	CITY OF TAMPA UTILITIES	031326-4463-ACH	#2204463 THRU 3/10/26	Utility - Water	543018-53901	\$64.24	
							Check Total	<u>\$64.24</u>
CHECK # 300479								
006	03/27/26	CITY OF TAMPA UTILITIES	031326-4455-ACH	#2204455 THRU 3/10/26	Utility - Water	543018-53901	\$8.80	
							Check Total	<u>\$8.80</u>

TAMPA PALMS OPEN SPACE AND TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 3/1/26 to 3/31/26

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
CHECK # 300480								
006	03/27/26	CITY OF TAMPA UTILITIES	031326-4459-ACH	#2204459 THRU 3/10/26	Utility - Water	543018-53901	\$8.80	
							Check Total	<u>\$8.80</u>
CHECK # 300481								
006	03/27/26	CITY OF TAMPA UTILITIES	031326-4458-ACH	#2204458 THRU 3/10/26	Utility - Water	543018-53901	\$8.80	
							Check Total	<u>\$8.80</u>
CHECK # 300482								
006	03/27/26	CITY OF TAMPA UTILITIES	031326-4462-ACH	#2204462 THRU 3/10/26	Utility - Water	543018-53901	\$73.48	
							Check Total	<u>\$73.48</u>
CHECK # 300483								
006	03/27/26	CITY OF TAMPA UTILITIES	031326-4460-ACH	#2204460 THRU 3/10/26	Utility - Water	543018-53901	\$8.80	
							Check Total	<u>\$8.80</u>
CHECK # 300484								
006	03/27/26	CITY OF TAMPA UTILITIES	031326-4461-ACH	#2204461 THRU 3/10/26	Utility - Water	543018-53901	\$59.62	
							Check Total	<u>\$59.62</u>
CHECK # 300485								
006	03/27/26	CITY OF TAMPA UTILITIES	031326-4466-ACH	#2204466 THRU 3/10/26	Utility - Water	543018-53901	\$8.80	
							Check Total	<u>\$8.80</u>
CHECK # 300486								
006	03/27/26	CITY OF TAMPA UTILITIES	031326-4936-ACH	#2034936 THRU 3/10/26	Utility - Water	543018-53901	\$364.05	
							Check Total	<u>\$364.05</u>
CHECK # 300488								
006	03/30/26	FRONTIER FLORIDA LLC	030726-20-5	SVC 03/07/26-04/06/26	Communication - Telephone	541003-53901	\$239.70	
							Check Total	<u>\$239.70</u>
CHECK # 5966								
006	03/11/26	T&M TOTAL SERVICES LLC	1164	Dredging Retention Pond Kennesaw Final	R&M-Ponds	546073-53901	\$8,240.00	
							Check Total	<u>\$8,240.00</u>
CHECK # 5969								
006	03/19/26	INFRAMARK LLC	1165520	Mar Landscape RFP Services	Misc-Contingency	549900-53901	\$500.00	
							Check Total	<u>\$500.00</u>

TAMPA PALMS OPEN SPACE AND TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 3/1/26 to 3/31/26

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
CHECK # DD06032								
006	03/11/26	SCOOPY POOPY DOO LLC-EFT	8461-2438AA-EFT	PET WASTE STATION AND TRASH SERVICE	Op Supplies - General	552001-53901	\$404.95	
							Check Total	<u>\$404.95</u>
							Fund Total	<u><u>\$30,829.45</u></u>

GENERAL FUND AREA 7 - 007

CHECK # 100258

007	03/11/26	YELLOWSTONE LANDSCAPE, INC	1081804	IRRIGATION REPAIRS	R&M-Irrigation	546041-53901	\$143.00
007	03/11/26	YELLOWSTONE LANDSCAPE, INC	1063234	IRRIGATION REPAIRS	R&M-Irrigation	546041-53901	\$1,003.55
007	03/11/26	YELLOWSTONE LANDSCAPE, INC	1057761	Rid O Rust Tank Fill 12/5/25	R&M-Irrigation	546041-53901	\$1,125.00
007	03/11/26	YELLOWSTONE LANDSCAPE, INC	1081805	Rid O Rust Tank Fill	R&M-Irrigation	546041-53901	\$1,125.00
007	03/11/26	YELLOWSTONE LANDSCAPE, INC	976587	IRRIGATION REPAIRS	R&M-Irrigation	546041-53901	\$1,356.86
007	03/11/26	YELLOWSTONE LANDSCAPE, INC	998470	IRRIGATION REPAIRS	R&M-Irrigation	546041-53901	\$582.87
007	03/11/26	YELLOWSTONE LANDSCAPE, INC	1019365	Rid O Rust Tank Fill 10/10/25	R&M-Irrigation	546041-53901	\$1,125.00
007	03/11/26	YELLOWSTONE LANDSCAPE, INC	1025986	IRRIGATION REPAIRS	R&M-Irrigation	546041-53901	\$454.46
007	03/11/26	YELLOWSTONE LANDSCAPE, INC	1019366	IRRIGATION REPAIRS	R&M-Irrigation	546041-53901	\$454.46
007	03/11/26	YELLOWSTONE LANDSCAPE, INC	1035220	IRRIGATION REPAIRS	R&M-Irrigation	546041-53901	\$110.36
007	03/11/26	YELLOWSTONE LANDSCAPE, INC	1030196	LANDSCAPE MAINTENANCE NOV2025	Contracts-Landscape	534050-53901	\$4,102.00
007	03/11/26	YELLOWSTONE LANDSCAPE, INC	993180	LANDSCAPE MAINTENANCE SEP2025	Contracts-Landscape	534050-53901	\$4,102.00
007	03/11/26	YELLOWSTONE LANDSCAPE, INC	992725	Irrigation Repairs	R&M-Irrigation	546041-53901	\$3,676.74
007	03/11/26	YELLOWSTONE LANDSCAPE, INC	1013636	LANDSCAPE MAINTENANCE OCT2025	Contracts-Landscape	534050-53901	\$4,102.00
007	03/11/26	YELLOWSTONE LANDSCAPE, INC	973362	LANDSCAPE MAINTENANCE AUG2025	Contracts-Landscape	534050-53901	\$4,102.00

Check Total \$27,565.30

CHECK # 100259

007	03/11/26	YELLOWSTONE LANDSCAPE, INC	1081954	LANDSCAPE MAINTENANCE JAN2026	Contracts-Landscape	534050-53901	\$4,102.00
007	03/11/26	YELLOWSTONE LANDSCAPE, INC	1053618	LANDSCAPE MAINTENANCE DEC2025	Contracts-Landscape	534050-53901	\$4,102.00

Check Total \$8,204.00

CHECK # 100260

007	03/11/26	INFRAMARK LLC	172998	ADMINISTRATIVE FEES MAR26	ProfServ-Mgmt Consulting	531027-51201	\$5,165.17
007	03/11/26	INFRAMARK LLC	172998	ADMINISTRATIVE FEES MAR26	Miscellaneous Services	549001-51301	\$240.00

Check Total \$5,405.17

CHECK # 100261

007	03/31/26	INFRAMARK LLC	173960	FEB POSTAGE	Postage and Freight	541006-51301	\$4.20
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Check Total \$4.20

TAMPA PALMS OPEN SPACE AND TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 3/1/26 to 3/31/26

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
CHECK # 300462								
007	03/05/26	TECO PEOPLES GAS	022026-2285-ACH	SVC 1/17/26-2/17/26	Electricity - Streetlights	543013-53901	\$4,636.18	
							Check Total	<u>\$4,636.18</u>
CHECK # 300463								
007	03/05/26	AMERITAS	030226-457-ACH	PD 3/5/26-457	Florida Retirement System	522010-53901	\$405.97	
							Check Total	<u>\$405.97</u>
CHECK # 300464								
007	03/05/26	AMERITAS	030226-401 ACH	PD 3/5/26-401	Florida Retirement System	522010-53901	\$285.84	
							Check Total	<u>\$285.84</u>
CHECK # 300467								
007	03/13/26	TECO	022026-8193-ACH	SVC 1/16/26-2/16/26	Electricity - Streetlights	543013-53901	\$1,204.59	
							Check Total	<u>\$1,204.59</u>
CHECK # 300469								
007	03/17/26	AMERITAS	20251231122526431B	MARCH PROCESSING FEES	Florida Retirement System	522010-53901	\$250.00	
							Check Total	<u>\$250.00</u>
CHECK # 300470								
007	03/19/26	AMERITAS	031726-401-ACH	PD 3/19/26-401	Florida Retirement System	522010-53901	\$88.16	
							Check Total	<u>\$88.16</u>
CHECK # 300471								
007	03/20/26	TECO	030626-ACH	SVC 1/17/26-2/17/26	Electricity - Streetlights	543013-53901	\$29,641.31	
007	03/20/26	TECO	030626-ACH	SVC 1/17/26-2/17/26	Electricity - Fountain	543036-53901	\$378.01	
							Check Total	<u>\$30,019.32</u>
CHECK # 300487								
007	03/27/26	CITY OF TAMPA UTILITIES	031326-1953-ACH	#2031953 THRU 3/9/26 Acct # 2031953	Utility - Water	543018-53901	\$1,733.46	
							Check Total	<u>\$1,733.46</u>
CHECK # 300489								
007	03/30/26	CHARTER COMMUNICATIONS	243840401031426-ACH	SVC 3/14/26-4/13/26	Communication - Teleph - Field	541005-53901	\$404.55	
							Check Total	<u>\$404.55</u>
CHECK # 300490								
007	03/02/26	AT&T MOBILITY	020926-3710-ACH	SVC 1/10/26-2/9/26 Acct # 13710	Communication - Telephone	541003-53901	\$187.81	
							Check Total	<u>\$187.81</u>
CHECK # 5964								
007	03/05/26	EDWARD SANCHEZ	ES-022326A	MAR2026 Health STIPEND - E. Sanchez	Life and Health Insurance	523001-53901	\$775.00	
							Check Total	<u>\$775.00</u>

TAMPA PALMS OPEN SPACE AND TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 3/1/26 to 3/31/26

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
CHECK # 5965								
007	03/05/26	NEXT RIDGE LINE OVER	20326	BRIDGE REPAIRS - 50% FINAL	Misc-Contingency	549900-53901	\$16,664.00	
							Check Total	<u>\$16,664.00</u>
CHECK # 5967								
007	03/16/26	LL & SON CUSTOM WELDING, LLC	524045-DEP	INSTALL LINK FENCE DEPOSIT	Reserve - Court Amenities	568048-53901	\$1,900.00	
							Check Total	<u>\$1,900.00</u>
CHECK # 5968								
007	03/19/26	CHET BENSON	CB-031126	HEALTH INSURANCE - C BENSON	Life and Health Insurance	523001-53901	\$732.50	
							Check Total	<u>\$732.50</u>
CHECK # 5969								
007	03/19/26	INFRAMARK LLC	1165520	Mar Landscape RFP Services	Misc-Contingency	549900-53901	\$500.00	
							Check Total	<u>\$500.00</u>
CHECK # DD06036								
007	03/09/26	REPUBLIC SERVICES #696	0696-001334947-ACH	REFUSE REMOVAL SVC 3/1-31/26	Utility - Refuse Removal	543020-53901	\$383.71	
							Check Total	<u>\$383.71</u>
							Fund Total	<u><u>\$101,349.76</u></u>

Total Checks Paid	\$149,565.26
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Craig Latimer
Supervisor of Elections

Our Vision: To be the best place in America to vote

GOVERNOR'S STERLING
AWARD RECIPIENT

April 20, 2026

To whom it may concern,

As per F.S. 190.006, you'll find the number of qualified registered electors for your Community Development District as of April 15, 2026, listed below.

Community Development District	Number of Registered Electors
Tampa Palms Open Space CDD	6983

We ask that you respond to our office with a current list of CDD office holders by **June 1st** and that you update us throughout the year if there are changes. This will enable us to provide accurate information to potential candidates during filing and qualifying periods.

Please note it is the responsibility of each district to keep our office updated with current district information. If you have any questions, please do not hesitate to contact me at (813) 367-8829 or pthomas@votehillsborough.gov.

Respectfully,

Patricia "Patti" Thomas
Administrative Assistant/Candidate Services





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

April 13, 2026

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 years ending September 30, 2026, 2027, and 2028, 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 years ending September 30, 2026, 2027, and 2028, 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;

Tampa Palms Open Space and Transportation Community Development District
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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 and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
4. For report distribution; and
5. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
 - b. Information relevant to the preparation and fair presentation of the financial statements, when needed, to allow for the completion of the audit in accordance with the proposed timeline;
 - c. Additional information that we may request from management for the purpose of the audit; and

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

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

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

Reporting

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

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

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

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

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Records and Assistance

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

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

Non-audit Services

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

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

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

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

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

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

Other Relevant Information

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

Fees and Costs

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2026 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. Our fee for the years ending September 30, 2027 and 2028 will not exceed \$6,500. All other provisions of this letter will survive any fee adjustment.

Use and Ownership; Access to Audit Documentation

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

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

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

Indemnification, Limitation of Liability, and Claim Resolution

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

Confidentiality

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

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Retention of Records

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

Termination

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

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

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

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

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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: _____

Title: _____

Date: _____

Report on the Firm's System of Quality Control

December 4, 2025

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

We have reviewed 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, 2025. 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 www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with the requirements of applicable 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 and compliance with the firm's system of quality control based on our review.

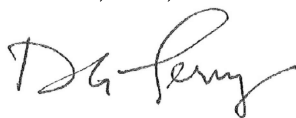
Required Selections and Considerations

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, 2025 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, PL has received a peer review rating of pass.



DG Perry

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,
ELAM, GAINES AND FRANK AND TAMPA PALMS OPEN SPACE AND
TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT
(DATED APRIL 13, 2026)**

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
2005 PAN AM CIRCLE, SUITE 300
TAMPA, FL 33607
TELEPHONE: 954-603-0033**

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: _____

Title: Director

Title: _____

Date: April 13, 2026

Date: _____

RESOLUTION 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TAMPA PALMS OPEN SPACE & TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT (TPOST) APPROVING A PROPOSED OPERATION AND MAINTENANCE BUDGET FOR FISCAL YEAR 2026/2027; SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING, AND PUBLICATION REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Tampa Palms Open Space & Transportation Community Development District (TPOST) (“**District**”) prior to June 15, 2026, a proposed operation and maintenance budget for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**Proposed Budget**”); and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE DISTRICT:

- 1. Proposed Budget Approved.** The Proposed Budget, including any modifications made by the Board, attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.
- 2. Setting a Public Hearing.** The public hearing on said Proposed Budget is hereby declared and set for Tuesday, August 18, 2026, at 5:15 p.m. at West Meadows Community Center, 8401 New Tampa Blvd., Tampa, Florida 33647.
- 3. Transmittal of Proposed Budget to Local General Purpose Government.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Hillsborough County at least 60 days prior to the hearing set above.
- 4. Posting of Proposed Budget.** In accordance with Section 189.016, Florida Statutes, the District’s Secretary is further directed to post the Proposed Budget on the District’s website at least 2 days before the budget hearing date and shall remain on the website for at least 45 days.
- 5. Publication of Notice.** Notice of this public hearing shall be published in the manner prescribed by Florida law.
- 6. Effective Date.** This Resolution shall take effect immediately upon adoption.

Passed and Adopted on May 19, 2026.

Attested By:

**Tampa Open Space & Transportation
Community Development District (TPOST)**

Print Name: _____

Secretary/Assistant Secretary

Print Name: _____

Chair/Vice Chair of the Board of Supervisors

Exhibit A: Proposed Budget for Fiscal Year 2026/2027