

*ChampionsGate Community
Development District*

Agenda

September 14, 2026

AGENDA

ChampionsGate

Community Development District

219 E. Livingston Street, Orlando, Florida 32801
Phone: 407-841-5524 – Fax: 407-839-1526

September 4, 2026

Board of Supervisors Meeting
ChampionsGate Community Development District

Dear Board Members:

The meeting of the Board of Supervisors of the ChampionsGate Community Development District will be held **Monday, September 14, 2026, at 2:00 p.m. at the Offices of Rida and Associates, 8390 ChampionsGate Blvd., Suite 104, ChampionsGate, FL 33896.** Following is the advance agenda for the regular meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the July 13, 2026 Meeting
4. Ratification of Fiscal Year 2026 Audit Engagement Letter from Grau & Associates
5. Staff Reports
 - A. Attorney
 - i. Discussion of Recall Procedure
 - B. Engineer
 - i. Review and Acceptance of Annual Engineer's Report
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - D. On-Site Manager's Report
6. Other Business
7. Supervisor's Requests
8. Adjournment

The balance of the agenda will be discussed at the meeting. In the meantime, if you should have any questions, please contact me.

Sincerely,



Jason M. Showe
District Manager

SECTION III

**MINUTES OF MEETING
CHAMPIONSGATE
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the ChampionsGate Community Development District was held Monday, **July 13, 2026** at 2:00 p.m. at the offices of RIDA Development, 8390 ChampionsGate Boulevard, Suite 104, ChampionsGate, Florida.

Present and constituting a quorum were:

Lee Dawson	Chairman
Darin Tennyson	Vice Chairman
Elizabeth Allen	Assistant Secretary
Darlene Clevenger	Assistant Secretary
Douglas Cady	Assistant Secretary

Also present were:

Jason Showe	District Manager
Scott Clark	District Counsel
Pete Glasscock	Hanson Walter
Marc Reicher	RIDA Associates <i>by telephone</i>
Evan Fracasso	RIDA Associates

FIRST ORDER OF BUSINESS

Roll Call

Mr. Showe called the meeting to order and called the roll.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Showe opened up the meeting for public comments. There being no comments, the next item followed.

**Mr. Reicher joined the meeting by telephone at this time.*

THIRD ORDER OF BUSINESS

Approval of the Minutes of the May 11, 2026 Meeting

On MOTION by Ms. Clevenger seconded by Mr. Tennyson with all in favor the minutes of the May 11, 2026 meeting were approved as presented.

FOURTH ORDER OF BUSINESS

Public Hearing

On MOTION by Ms. Clevenger seconded by Mr. Dawson with all in favor the public hearing was opened.

A. Consideration of Resolution 2026-05 Adopting the Fiscal Year 2027 Budget and Relating to the Annual Appropriations

Mr. Showe stated this is your annual budget resolution and there is no proposed assessment increase for this year. We did allocate approximately \$600,000 for roadway milling and resurfacing based on the engineer's estimate.

Ms. Allen stated it looks like we went over budget this year on irrigation maintenance and next year there is a hefty increase from \$20,000 to \$35,000. Is there an issue, are you going through and replacing?

Mr. Fracaso stated the system is old, connections are failing, a lot of them are the bell connections that are in a lot of the main lines.

Ms. Allen asked did the property appraiser double their fee? It went from \$400,000 to \$950,000.

Mr. Showe stated if you look at the actuals, the actual was \$930,000. They changed the way they calculate their fee and do it by parcel now rather than a flat fee.

Ms. Allen stated you lowered the security budget. Did you find a different vendor or are we not going to police as much as we had?

Mr. Fracaso stated the plan is to go back with FHP. After my conversation with the special inspector, he did say once we get through this process, he would put me in contact with their shift commander to find an individual who does commercial vehicle enforcement.

On MOTION by Mr. Tennyson seconded by Mr. Cady with all in favor Resolution 2026-05 Adopting the Fiscal Year 2027 Budget and Relating to the Annual Appropriations was approved.

B. Consideration of Resolution 2026-06 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Showe stated Resolution 2026-06 imposes the special assessments and attached as Exhibit A will be the budget you just adopted and Exhibit B is the assessment roll.

On MOTION by Ms. Allen seconded by Ms. Clevenger with all in favor Resolution 2026-06 Imposing Special Assessments and Certifying an Assessment Roll was approved.

On MOTION by Mr. Dawson seconded by Mr. Tennyson with all in favor the public hearing was closed.

FIFTH ORDER OF BUSINESS

Consideration of Signage for Hospital

Mr. Showe stated an issue came up between the last meeting and this meeting. There is a new hospital going in closer to Reunion and they have asked to put in some signage along ChampionsGate Boulevard. They claim they are required to put in signs.

Mr. Clark stated I looked at it and it said they can request the owner of the road to place signs and based on that I thought it should come to the board. Staff recommends this.

On MOTION by Mr. Tennyson seconded by Ms. Clevenger with all in favor the request for the installation of signage for the hospital was approved.

SIXTH ORDER OF BUSINESS

District Goals and Objectives

- A. Adoption of Fiscal Year 2027 Goals and Objectives**
- B. Review and Approval of Fiscal Year 2026 Goals and Objectives and Authorizing Chair to Execute Final Form**

On MOTION by Mr. Tennyson seconded by Mr. Dawson with all in favor the fiscal year 2027 goals and objectives were approved and the chair was authorized to execute the fiscal year 2026 goals and objectives at the end of the fiscal year and staff will post the executed version on the website.

SEVENTH ORDER OF BUSINESS**Staff Reports****A. Attorney**

Mr. Clark updated the board on the issue with the FHP investigation and stated we have to figure out what our strategy is going to be, it is disappointing to find out that these things went on and the other question is going to be, do we get our money back. At this point I have identified the assistant state attorney who is assigned to the case, I have reached out to him and said ChampionsGate CDD is interested in being a party to the things that go on, we are not an official party in the case because it is criminal but we are the victim and we have certain rights to participate to be informed of what is going on so I have notified them that we want to do that and that if there are any negotiations, plea deals and things like that, that we want restitution to be part of that. I think that is the action we need to take right now and see how it plays out, what charges they decide to bring, what penalties they are looking for and keep our hand extended and see if we could get our money back. I'm sure that will move slowly through the system, but I will keep you informed.

At a prior board meeting you authorized me to draft a right of way utilization agreement for Spectrum. I did that, we sent it to them, they sent it to their legal department and marked it up. We initially pushed back and said we would like to work with you, but you are not rewriting our agreement and they pushed back some, so I have done a revision of their revision and requested that they reimburse us \$1,000 for our fees associated with that. I don't want to be unreasonable because it is to our benefit that we have an agreement and they probably could come in and do this without an agreement because of the nature of the work. We will try to come up with something. Some of their requests were not reasonable. In the meantime, there is another user who wants to sign up for this service. We will try to come up with a single agreement and say this is our standard agreement for whoever wants to come in for this type of service.

The CDD supervisor recall passed both houses unanimously but in the process they made the bill more complex. They took the bill and fit it into a process that already exists for cities and counties for recall. It is an almost identical process; it is very cumbersome and expensive. I'm impressed with some drafting a rule of procedure that I'm going to recommend to all my districts, laying out the process and I'm wanting to put it in a rule for a couple reasons that aren't in the statute. I think the CDD needs to adopt a formal policy of neutrality. I'm suggesting a policy of neutrality that the CDD does not get involved other than to do the steps required by the statute. The other thing I want to do in a rule is to codify that we have a user fee. We have a fee

and they will have to pay us ahead of time because there is also an ad to run, and it is probably an expensive ad, mailing and staff time. I'm going to make sure we are made whole if someone wants to go through this process. Not surprisingly there is a step in the process where the supervisor involved can just resign instead of going through the process. I will come back at our next meeting with some language and explanation of what the approach is all about.

I also tracked a change of a bill that also passed to raise the sovereign immunity caps and the governor vetoed that.

B. Engineer

There being no comments, the next item followed.

C. Manager

i. Approval of Check Register

On MOTION by Mr. Cady seconded by Ms. Allen with all in favor the check register was approved.
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ii. Balance Sheet and Income Statement

A copy of the financials was included in the agenda package.

iii. Approval of Fiscal Year 2027 Meeting Schedule

On MOTION by Mr. Tennyson seconded by Mr. Dawson with all in favor the fiscal year 2027 meeting schedule was approved.
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D. Onsite Manager's Report

Mr. Fracaso stated there was a large underground irrigation break across the street from my office that resulted in a giant hole, and we were able to get that taken care of on a Sunday evening and get the road opened. The following week we cut out a 15-foot section on either side of the depression and cut it down to base, compacted it and repaved that area.

Mr. Fracaso gave an overview of the onsite manager's report, copy of which was included in the agenda package.

EIGHTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS

Supervisor's Requests

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Tennyson seconded by Ms. Allen with all in favor the meeting adjourned at 2:50 p.m.
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Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road • Suite 301
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
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July 29, 2026

Board of Supervisors
ChampionsGate Community Development District
219 East Livingston Street
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide ChampionsGate Community Development District, Osceola County, Florida ("the District") for the fiscal year ended September 30, 2026. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of ChampionsGate Community Development District as of and for the fiscal year ended September 30, 2026. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2026 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We will also issue a management letter as required by Chapter 10.550, Rules of the Auditor General of the State of Florida. As part of our audit, we will apply financial condition assessment procedures pursuant to Section 218.39(5), Florida Statutes, and Rule 10.556(8), Rules of the Auditor General, and will report, as applicable, whether the District met any of the conditions described in Section 218.503(1), Florida Statutes.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that 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.

You are responsible for 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 government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which 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 the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession

or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSFCFL.COM, PH: (407) 841-5524.

Our fee for these services will not exceed \$3,800 for the September 30, 2026 audit, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2025 peer review report accompanies this letter.

We appreciate the opportunity to be of service to ChampionsGate Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of ChampionsGate Community Development District.

By:  _____

Title: Assistant Secretary _____

Date: 9/4/26 _____



Peer Review
Program

Administered in Florida
by the Florida Institute of CPAs

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114

Review Number: 616829

SECTION V

SECTION A

SECTION i

CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT

RULE OF PROCEDURE 2.0

RECALL PETITION PROCEEDINGS

Adopted pursuant to Section 190.0071, Florida Statutes

SECTION 1 PURPOSE AND SCOPE

1.1 Purpose. This Rule establishes uniform procedures for processing recall petitions filed against members of the Board of Supervisors of the Championsgate Community Development District ("District") who are elected by the qualified electors of the District. These procedures are adopted pursuant to the authority granted under Section 190.0071, Florida Statutes, and shall govern all recall proceedings initiated on or after the effective date of this Rule.

1.2 Scope of Application. This Rule applies exclusively to recall proceedings against Board members who are elected by qualified electors of the District and who have served at least one-fourth of their term of office at the time a recall petition is filed. Board members who are not elected by qualified electors or who have not served the requisite portion of their term are not subject to recall under this Rule.

SECTION 2 DEFINITIONS

For purposes of this Rule, the following definitions shall apply:

2.1 "Board" means the Board of Supervisors of the District.

2.2 "Clerk," as the context requires, means the Clerk of Osceola County, Florida.

2.3 "Qualified Elector" means a person who is registered to vote with the Supervisor of Elections and who resides within the boundaries of the District.

2.4 "Recall Committee" means the qualified electors of the District making charges contained in the statement of grounds for recall, as well as those signing the recall petition, as designated pursuant to Section 190.0071(4)(c), Florida Statutes.

2.5 "Recall Petition" means the initial petition containing the name of the Board member sought to be recalled, the statement of grounds for recall, and the requisite number of verified signatures, as prescribed by Section 190.0071(4), Florida Statutes.

2.6 "Recall Referendum Petition" means the petition circulated after preparation of the Record of Recall Proceedings seeking authorization to hold a referendum on whether the Board member should be recalled, as prescribed by Section 190.0071(6), Florida Statutes.

2.7 "Record of Recall Proceedings" means the document prepared by the Clerk that includes the recall petition, the determination of the Supervisor of Elections regarding verified and valid signatures, and the rebuttal statement (if any) of the Board member subject to recall.

2.8 "Supervisor of Elections" means the Supervisor of Elections for Osceola County, Florida.

SECTION 3 GROUNDS FOR RECALL

3.1 Exclusive Statutory Grounds. The grounds for removal of elected Board members are limited exclusively to the following reasons and must be contained in the recall petition:

- (a) Malfeasance;
- (b) Misfeasance;
- (c) Neglect of duty;
- (d) Drunkenness;
- (e) Incompetence;
- (f) Permanent inability to perform official duties; or
- (g) Conviction of a felony involving moral turpitude.

3.2 Legal Sufficiency Standard. A recall petition must allege conduct constituting a valid ground for removal. The mere recital of a statutory ground, without supporting factual allegations describing conduct that fulfills that ground, is legally insufficient to require a recall election.

SECTION 4 RECALL PETITION REQUIREMENTS

4.1 Petition Content. A recall petition must contain:

- (a) The name of the Board member sought to be recalled;
- (b) A factual statement of grounds for recall, limited solely to those specified in Section 3.1.
- (c) Designation of the recall committee;
- (d) Designation of a specific person as chair of the recall committee, who shall act on behalf of the committee; and
- (e) If more than one Board member is sought to be recalled, a separate recall petition must be prepared for each Board member.

4.2 Requisite Number of Signatures. The recall petition must be signed by at least ten percent (10%) of the total number of qualified electors of the District.

4.3 Signature Requirements. Each qualified elector signing the recall petition must provide:

- (a) Original signature in ink or indelible pencil;
- (b) Printed name;
- (c) Street address;
- (d) City;

- (e) County;
- (f) Voter registration number or date of birth;
- (g) Florida driver license number, Florida identification card number issued pursuant to Section 322.051, Florida Statutes, or the last four digits of the elector's social security number; and
- (h) Date signed.

4.4 Eligibility to Sign. Only qualified electors of the District are eligible to sign the recall petition.

4.5 Time Limit for Collecting Signatures. All signatures must be obtained and the signed petition must be filed with the Clerk no later than thirty-five (35) days after the date on which the first signature is obtained on the recall petition.

4.6 Prohibition on Amendment. The recall petition may not be amended after it is filed with the Clerk, except as provided in Section 5.7.

SECTION 5 FILING AND PROCESSING OF RECALL PETITION

5.1 Filing with Clerk. The recall petition and its accompanying signature pages must be filed by the chair of the recall committee with the Clerk within the time period specified in Section 4.5.

5.2 Clerk's Initial Notification. Within seven (7) days of receipt of the recall petition, the Clerk shall provide written notice, by certified mail, to both the District's registered agent and the Board member subject to recall that a recall petition has been filed, and shall provide a copy of such petition to each.

5.3 Submission to Supervisor of Elections. No more than sixty (60) days after the date on which the recall petition is filed, the Clerk shall submit the recall petition to the Supervisor of Elections, who shall promptly verify the signatures in accordance with Section 99.097, Florida Statutes, and determine whether the requisite number of valid signatures has been obtained.

5.4 Payment of Verification Costs. The recall committee must pay in advance to the Supervisor of Elections the actual cost of signature verification.

5.5 Supervisor's Determination—Insufficient Signatures. If the Supervisor of Elections determines that the recall petition does not contain the requisite number of verified and valid signatures, the recall proceedings are terminated and the Clerk must provide written notice of such insufficiency determination and termination of recall proceedings to the District's registered agent, the Board member subject to recall, and the recall committee without taking further action. Any recall petition deemed insufficient may not be used in any other proceeding.

5.6 Supervisor's Determination—Sufficient Signatures. If the Supervisor of Elections determines that the petition has the requisite number of verified and valid signatures, the Clerk must provide written notice, by certified mail, to the District's registered agent and the recall committee of the recall petition sufficiency determination, and shall serve upon the Board member sought to be recalled, by certified mail, notice of such certification and a request that the Board member submit a rebuttal statement to the Clerk within thirty (30) days after receipt of the request.

5.7 Removal of Name from Petition. A qualified elector may have his or her name removed from the recall petition by submitting a signed written request to the Clerk stating such intention. Such request must be made no later than thirty (30) days after the date the elector signed the petition. Within seven (7) days after a qualified elector notifies the Clerk to remove his or her name from the recall petition, the Clerk shall recalculate the current percentage of verified and valid signatures. If the Clerk determines that the number of current verified and valid signatures falls below the threshold required by Section 4.2, the Clerk must send written notice of such insufficiency determination and termination of recall proceedings to the District's registered agent, the Board member subject to recall, and the recall committee without taking further action.

SECTION 6 RECORD OF RECALL PROCEEDINGS

6.1 Preparation of Record. If the Supervisor of Elections determines that a recall petition has the requisite number of verified and valid signatures, and within thirty (30) days after the date of receipt of the rebuttal statement or after the last date a rebuttal statement could have been filed, the Clerk must prepare a document entitled "Record of Recall Proceedings."

6.2 Contents of Record. The Record of Recall Proceedings must include:

- (a) The recall petition;
- (b) The determination of the Supervisor of Elections regarding the number of verified and valid signatures; and
- (c) The rebuttal statement, if provided, or, if no rebuttal statement was received, an indication that none was received.

6.3 Distribution of Record. The Record of Recall Proceedings must be sent by certified mail to the District's registered agent, the Board member subject to recall, and the chair of the recall committee.

6.4 Public Posting. The District shall post the Record of Recall Proceedings on its website within fourteen (14) days after receipt. The District shall redact from such posting any personal information which is exempt under Fla. Stat. §119.071, including, without limitation, information which depicts an individual's social security number, driver's license number or Florida identification number.

SECTION 7 RECALL REFERENDUM PETITION

7.1 Authorization to Circulate. Upon receipt of the Record of Recall Proceedings, the recall committee may circulate a petition on whether a referendum to recall the Board member should be held.

7.2 Petition Content. A recall referendum petition must contain:

- (a) The name of the person sought to be recalled; and
- (b) A copy of the Record of Recall Proceedings.

7.3 Requisite Number of Signatures. The signed recall referendum petition must be signed by at least fifteen percent (15%) of the qualified electors of the District or subdistrict, as applicable.

7.4 Signature Requirements. Each qualified elector signing the recall referendum petition must provide:

- (a) Original signature in ink or indelible pencil;
- (b) Printed name;
- (c) Street address;
- (d) City;
- (e) County;
- (f) Voter registration number or date of birth;
- (g) Florida driver license number, Florida identification card number issued pursuant to Section 322.051, Florida Statutes, or the last four digits of the qualified elector's social security number; and
- (h) Date signed.

7.5 Eligibility to Sign. All qualified electors of the District are eligible to sign the recall referendum petition.

7.6 Filing Deadline. The signed recall referendum petition and its accompanying signature pages must be filed with the Clerk no later than sixty (60) days after the chair of the recall committee's receipt of the Record of Recall Proceedings.

7.7 Clerk's Notification. The Clerk shall provide written notice, by certified mail, to both the District's registered agent and the Board member subject to recall that a recall referendum petition has been filed, and provide a copy of such petition, within seven (7) days after receipt of the recall referendum petition.

7.8 Verification of Signatures. No more than thirty (30) days after the date on which the recall referendum petition is filed, the Clerk shall submit the recall referendum petition to the Supervisor of Elections, who shall promptly verify the signatures in accordance with Section 99.097, Florida Statutes, and determine whether the requisite number of valid signatures has been obtained. The recall committee must pay in advance to the Supervisor of Elections the actual cost of such signature verification.

7.9 Supervisor's Determination—Insufficient Signatures. If the Supervisor of Elections determines that the recall referendum petition does not contain the requisite number of verified and valid signatures, the recall vote proceedings are terminated and the Clerk must provide written notice of such insufficiency determination and termination of recall vote proceedings to the registered agent of the District, the Board member subject to recall, and the recall committee without taking further action. Any recall referendum petition deemed insufficient may not be used in any other proceeding.

7.10 Supervisor's Determination—Sufficient Signatures. If the Supervisor of Elections determines that the recall referendum petition has the requisite number of verified and valid signatures, the Clerk must provide written notice, by certified mail, to the District's registered agent, the Board member sought to be recalled, and the recall committee of the recall referendum petition sufficiency determination and the date, time, and location of the recall referendum.

7.11 Removal of Name from Recall Referendum Petition. A qualified elector may have his or her name removed from the recall referendum petition by submitting a signed written request to the Clerk stating such intention. Such request must be made no later than thirty (30) days after the date the elector signed the petition. Within seven (7) days after a qualified elector notifies the Clerk to remove his or her name from the recall referendum petition, the Clerk shall recalculate the current percentage of verified and valid signatures. If the number of current verified and valid signatures falls below the threshold required by Section 7.3, the Clerk must send written notice of such insufficiency determination and termination of recall proceedings to the District's registered agent, the Board member subject to recall, and the recall committee without taking further action.

SECTION 8 RECALL REFERENDUM PROCEDURES

8.1 Fixing Date of Referendum. Upon confirmation that the recall referendum petition has the requisite number of verified and valid signatures, the Supervisor of Elections shall fix a day for holding the recall referendum. The Supervisor of Elections shall administer such referendum in accordance with Section 190.006(3)(d), Florida Statutes.

8.2 Timing of Referendum. Any recall election must be held not less than thirty (30) days or more than ninety (90) days after the certification, and at the same time as any other general or special election held within such period; but if no such election is to be held within that period, the referendum must be conducted at a special election to be held within the period aforesaid.

8.3 Payment of Referendum Costs. The recall committee must pay in advance to the Supervisor of Elections the actual cost of holding the recall referendum.

8.4 Notice by Publication. Notice of the recall referendum shall be published by the District in a newspaper of general circulation in the area of the District at least fourteen (14) days in advance of such referendum.

8.5 Notice by Mail. Notice of the recall referendum shall also be mailed to each qualified elector at his or her last known address at least fourteen (14) days in advance of such referendum. The Board shall use and rely upon the official records maintained by the Supervisor of Elections and property appraiser or tax collector in each county in determining such addresses.

8.6 Content of Notices. The notices required by Sections 8.4 and 8.5 shall contain:

- (a) The date, time, and location of the referendum; and
- (b) A statement that the Record of Recall Proceedings is available for review on the District's website.

8.7 Payment of Notice Costs. The recall committee must pay in advance to the District the actual cost of the recall referendum notices, including the publication and mailing thereof and the staff costs incurred by the District during the notification process.

8.8 Ballot Format. The ballots at the recall referendum must conform to the following:

With respect to each person whose removal is sought, the question must be submitted:

"Shall [NAME OF PERSON] be removed as a member of the board of supervisors of the CHAMPIONSGATE COMMUNITY DEVELOPMENT DISTRICT by recall?"

Immediately following each question there must be printed on the ballots the two propositions in the following order:

"[NAME OF PERSON] should be removed from office."

"[NAME OF PERSON] should not be removed from office."

8.9 Cancellation of Referendum for Resignation. A recall referendum authorized by this Rule must be canceled by the Supervisor of Elections if the Board member subject to the recall submits his or her resignation, which is irrevocable, within twenty (20) days after notice is sent via certified mail pursuant to Section 7.7. The District shall promptly provide the Clerk and the Supervisor of Elections with a copy of any such resignation, but no more than seven (7) days after receipt of such resignation. Such resignation shall become immediately effective without further action from the District's Board of Supervisors.

SECTION 9 RESULTS AND FILLING OF VACANCIES

9.1 Recall Approved. If a majority of the qualified electors of the District voting in the recall referendum approves the recall of the Board member in the recall referendum, as determined by the Supervisor of Elections, the Board member subject to the recall immediately ceases to hold office.

9.2 Filling Vacancy After Recall. The vacancy created by the recall must be filled by the Board of Supervisors pursuant to Section 190.006(4), Florida Statutes, except that, if three or more Board members are recalled at the same referendum, the Governor must fill the vacancy pursuant to Section 114.04, Florida Statutes.

9.3 Recall Not Approved. If a majority of the qualified electors of the District or subdistrict voting in the recall referendum do not approve the recall, the recall proceedings are terminated.

SECTION 10 RESTRICTIONS AND PROHIBITIONS

10.1 Restriction on Board Appointment. A person who is removed by a recall pursuant to this Rule, or who resigns after a petition has been filed against him or her, is not eligible to be appointed to the District's Board of Supervisors within a period of two (2) years after the date of such recall or resignation.

10.2 District Neutrality. The Board of Supervisors of the District shall not advocate for or against the recall of a Supervisor whose recall is sought under this Rule. Without limitation, the Board may not make or publish official statements regarding the merit of a recall petition or rebuttal statement and shall not provide funds for any of the activities which are part of the recall petition process, other than the required costs of notice which are reimbursed in advance pursuant to Section 8.7 and the cost, if any, of posting to the District's website. Nothing in this Section 10.2 shall prohibit an individual Supervisor of the District, acting in his/her individual capacity, from executing petitions or voting as described in this Rule; however, such Supervisor shall not utilize District funds to advocate a particular position, shall not communicate such position by official District email or other District communication methods and shall not utilize or reference that Supervisor's title or position while making any statement regarding the recall process.

SECTION 11.0 EFFECTIVE DATE; CONFLICT

11.1 Effective Date. This Rule shall be effective on this date of its adoption by the Board of Supervisors and shall apply to all recall petitions filed on or after such date.

11.2 Conflict with Statute. In the event this Rule conflicts with Fla. Stat. §190.0071 ("Statute"), the Statute shall control. In the event of a change in the Statute or the ruling of a court having jurisdiction over the District that a portion of this Rule is not controlling, such change in the Statute or the ruling of such court shall control.

SECTION B

SECTION i



HANSON, WALTER & ASSOCIATES, INC.

PROFESSIONAL ENGINEERING, SURVEYING & PLANNING

July 30, 2026

Mr. Jason Showe
Governmental Management Services - District Manager
Champions Gate Community Development District
219 E. Livingston St.
Orlando, FL 32801

Re: Consulting Engineer's Report, Section 9.21 of the Master Trust Indenture
Champions Gate Community Development District
HWA #4832-07

Dear Mr. Showe:

Hanson, Walter & Associates, Inc., in accordance with Section 9.21 of the Master Trust Indenture, has completed our annual review of the portions of the project within the ChampionsGate Community Development District. We have performed an overall site inspection of District owned facilities and are relying on District sources we believe as credible and what has been represented to us is accurate to the best of our knowledge. We find these portions have been maintained in sufficiently good repair with the following exception(s), which are also indicated on the attached color aerial map exhibit;

1. The weir structure south of the apartments is starting to become overgrown with vegetation. The structure should be cleared for proper control of flow of stormwater to the pond. This effort should be completed by District Staff.
2. The soil in the bank at the mitered end section on the South slope has eroded away and the void should be filled with dirt and re-sodded. This effort should be completed by District Staff.
3. The control structure south of Portofino Dr. needs to be cleared of vegetation and trash. This effort should be completed by District Staff.
4. Numerous Sidewalk cracks and or Joints have more than the ADA allowable elevation change. Please see attached map for locations. The CDD has a sidewalk maintenance repair program in place and these areas should be monitored for ADA compliance.
5. The Outfall Structures on both sides of Legends Blvd. need to be cleared of vegetation and trash. This effort should be completed by District Staff.
6. The Wier and Skimmer along the Wetland on the East side of Masters Blvd. (South end) needs to be cleared of overgrown vegetation. This effort should be completed by District Staff.
7. The grate atop the control structure on the West side of the shopping center is starting to fill with debris. The control structure grate should be cleaned out for proper drainage. There is also trash along the pond bank that should be cleared. This effort should be completed by District Staff.

8. Championsgate Blvd is showing excessive cracking on the road pavement. The Blvd. is scheduled for resurfacing in Fiscal Year 2027.

It is our opinion that the Operations and Maintenance budget for the fiscal year 2026 is sufficient for proper maintenance of the Champions Gate Community Development District.

In addition, the current limits of insurance coverage for Hanson, Walter & Associates, Inc., are adequate in accordance with Section 9.14 of the Master Trust Indenture and the District carries insurance that is similar to other Districts we are familiar with and the coverage is typical of other Districts for the infrastructure that is managed by the District. However, insurance requirements in general are not an area of expertise of Hanson, Walter & Associates, Inc.

If you should have any questions or require additional information, please contact our office.

Sincerely,

Ronel S

Ronel Sepulveda,
Project Engineer

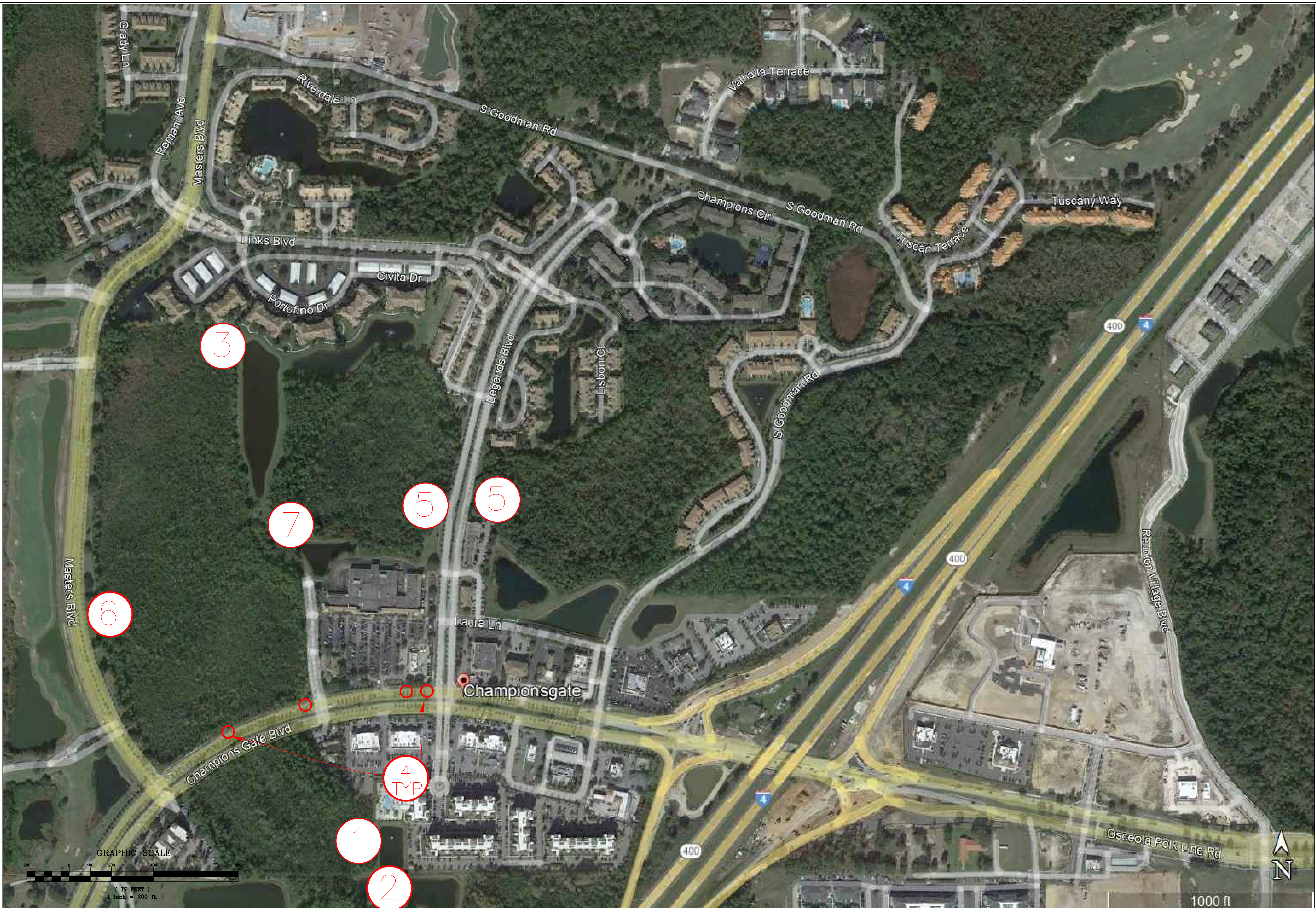


HANSON. WALTER & ASSOCIATES. INC.

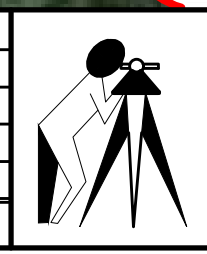
PROFESSIONAL ENGINEERING. SURVEYING & PLANNING

8 Broadway, Suite 104 – Kissimmee, Florida 34741-5708 – Phone: 407-847-9433
Engineering Fax: 321-442-1045 – Surveying Fax: 407-847-2499 – Email: hwa@hansonwalter.com
Website: www.hansonwalter.com

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DESIGN	DESIGN	FB#	FIELDBOOK	SEC	33				
DRAWN		PAGE	PGE	TWP	25 S.				
CK'D		SCALE	AS SHOWN	RGE	27 E.				
CAD#	4832-07	DATE OF SURVEY	DATE	DATE	BY	REVISIONS			



8 BROADWAY, SUITE 104, KISSIMMEE, FLORIDA 34741
PHONE (407) 847-9433 FAX (407) 847-2499
ENGINEERING, SURVEYING AND PLANNING
Hanson, Walter & Associates, Inc.



CHAMPIONSGATE
COMMUNITY DEVELOPMENT DISTRICT

2026 ANNUAL REPORT
LOCATION MAP

SHEET NO.
1 of 1
JOB# 4832-07

\\HW-DC-001-high\4832-07\ENGINEERING\CDD\ENGINEERS\REPORTS\Annual Trust\Inventory Report\2026\4832-07 2026 map.dwg • Jul 30, 2026 • 10:30am • plotted by RSpaulino

SECTION C

SECTION i

ChampionsGate

Community Development District

Summary of Invoices

July 01, 2026 - August 31, 2026

Fund	Date	Check No.'s	Amount
General Fund			
	7/10/26	5633-5637	\$ 33,490.14
	7/16/26	5638-5641	9,191.29
	7/22/26	5642-5643	3,143.65
	7/31/26	5644-5645	350.57
	8/4/26	5646	360.00
	8/11/26	5647-5650	27,077.41
	8/20/26	5651-5653	5,293.64
			\$ 78,906.70
Payroll			
	<u>July 2026</u>		
	Darin Tennyson	50500	\$ 184.70
	Darlene Clevenger	50501	162.70
	Douglas Cady	50502	184.70
	Elizabeth Allen	50503	184.70
	Lee Dawson	50504	184.70
			\$ 901.50
TOTAL			\$ 79,808.20

AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN 9/04/26		PAGE 1	
*** CHECK DATES 07/01/2026 - 08/31/2026 ***		CHAMPIONSGATE - GENERAL FUND													
		BANK A CHAMPIONSGATE CDD													
CHECK DATE	VEND#	INVOICE.....		...EXPENSED TO...				VENDOR NAME		STATUS	AMOUNT	CHECK....			
		DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS				AMOUNT	#		
7/10/26	00164	7/01/26	19452	202606	310	51300	31500			*	954.50				
			DRAFTING	FY27	BUDGET										
		7/01/26	19452	202606	310	51300	31500			*	646.00				
			SPECTRUM	ROW	AGREEMENT										
		7/01/26	19452	202606	310	51300	31500			*	578.00				
			CORRESP.	REGARDING	FHP										
CLARK AND ALBAUGH PLLC											2,178.50	005633			
7/10/26	00022	5/21/26	39257A	202605	320	53800	46800			*	865.82				
			RPLC PUMP	ON	ARCH	FOUNT.									
FOUNTAIN DESIGN GROUP INC											865.82	005634			
7/10/26	00105	6/08/26	46181	202606	320	53800	53100			*	364.10				
			ST. POLE	BANNER	BRACKETS										
		7/01/26	46204	202607	320	53800	12000			*	12,299.84				
			ONSITE	SERVICES	JUL26										
		7/09/26	46212	202606	320	53800	53000			*	820.47				
			FIBERGLASS	MOLDED	GRATE										
RIDA ASSOCIATES LIMITED PARTNERSHIP											13,484.41	005635			
7/10/26	00048	5/31/26	2605-030	202605	320	53800	47200			*	1,090.00				
			SERVICE	CALLS	FOR	MAY26									
		6/30/26	2606-029	202606	320	53800	47200			*	815.00				
			SERVICE	CALLS	FOR	JUN26									
		7/01/26	2607-003	202607	320	53800	47200			*	447.00				
			TRAFFIC	SIGNAL	MNT	JUL26									
TRAFFIC ENGINEERING AND MANAGEMENT											2,352.00	005636			
7/10/26	00157	7/01/26	222497	202607	320	53800	46200			*	14,609.41				
			LAWN	MAINTENANCE	JUL26										
WEBER ENVIRONMENTAL SERVICES LLC											14,609.41	005637			
7/16/26	00049	7/01/26	283	202607	310	51300	34000			*	3,647.92				
			MANAGEMENT	FEES	JUL26										
		7/01/26	283	202607	310	51300	35200			*	126.17				
			WEBSITE	ADMIN	FEE	JUL26									
		7/01/26	283	202607	310	51300	35100			*	162.33				
			INFORMATION	TECH	JUL26										
		7/01/26	283	202607	310	51300	51000			*	.30				
			OFFICE	SUPPLIES	JUL26										
		7/01/26	283	202607	310	51300	42000			*	17.39				
			POSTAGE	JUL26											
GOVERNMENTAL MANAGEMENT SERVICES											3,954.11	005638			
7/16/26	00004	6/30/26	OSA87497	202606	310	51300	48000			*	618.88				
			NOT.OF	CDD	MTG/HEARING										
TRIBUNE PUBLISHING COMPANY LLC DBA											618.88	005639			

CHMP CHAMP GATE				TVISCARRA											

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK.... AMOUNT #
7/16/26	00026	7/07/26 2146060	202607 320-53800-46700	MTHLY WATER MGMT JUL26	*	470.00	
				THE LAKE DOCTORS INC			470.00 005640
7/16/26	00157	6/29/26 223080	202606 320-53800-35100	18NOZZLES/14ROTORS/POPUPS	*	4,148.30	
				WEBER ENVIRONMENTAL SERVICES LLC			4,148.30 005641
7/22/26	00047	7/15/26 1040003	202607 320-53800-46900	MOSQUITO MGMT SRVC JUL26	*	1,030.52	
				CLARKE ENVIRONMENTAL MOSQUITO MGMT			1,030.52 005642
7/22/26	00022	7/16/26 39687A	202607 320-53800-46800	INSTALL NEW MOTOR & PUMP	*	2,113.13	
				FOUNTAIN DESIGN GROUP INC			2,113.13 005643
7/31/26	00095	7/21/26 5296721	202606 310-51300-31100	FINALIZE ANNUAL INSPECT	*	165.00	
				HANSON, WALTER & ASSOCIATES, INC.			165.00 005644
7/31/26	00105	7/23/26 CDD-7252	202606 320-53800-49100	HOMEDPOT-LATEX-ITE/SPLY	*	185.57	
				RIDA ASSOCIATES LIMITED PARTNERSHIP			185.57 005645
8/04/26	00022	7/28/26 39828A	202607 320-53800-46800	2 ARCH FOUNTAIN CLN JUL26	*	360.00	
				FOUNTAIN DESIGN GROUP INC			360.00 005646
8/11/26	00042	7/31/26 805631	202607 320-53800-47300	POLE REPLACEMENT	*	9,335.00	
				ALL STATES LIGHTING, INC			9,335.00 005647
8/11/26	00164	8/01/26 19480	202607 310-51300-31500	RECALL STATUE	*	408.00	
		8/01/26 19480	202607 310-51300-31500	SPECTRUM ROW AGREEMENT	*	1,054.00	
		8/01/26 19480	202607 310-51300-31500	ATTEND CDD MEETING	*	1,156.00	
		8/01/26 19480	202607 310-51300-31500	MONETARY RECOVERY ON FHP	*	68.00	
				CLARK AND ALBAUGH PLLC			2,686.00 005648
8/11/26	00048	8/03/26 2608-003	202608 320-53800-47200	TRAFFIC SIGNAL MNT AUG26	*	447.00	
				TRAFFIC ENGINEERING AND MANAGEMENT			447.00 005649

CHMP CHAMP GATE TVISCARRA

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
8/11/26	00157	8/03/26 223710	202608 320-53800-46200	LAWN MAINTENANCE AUG26	*	14,609.41	
				WEBER ENVIRONMENTAL SERVICES LLC			14,609.41 005650
8/20/26	00047	8/17/26 1040423	202608 320-53800-46900	MOSQUITO MGMT SRVC AUG26	*	1,030.52	
				CLARKE ENVIRONMENTAL MOSQUITO MGMT			1,030.52 005651
8/20/26	00049	8/01/26 284	202608 310-51300-34000	MANAGEMENT FEES AUG26	*	3,647.92	
		8/01/26 284	202608 310-51300-35200	WEBSITE ADMIN FEE AUG26	*	126.17	
		8/01/26 284	202608 310-51300-35100	INFORMATION TECH AUG26	*	162.33	
		8/01/26 284	202608 310-51300-51000	OFFICE SUPPLIES AUG26	*	.51	
		8/01/26 284	202608 310-51300-42000	POSTAGE AUG26	*	10.09	
				GOVERNMENTAL MANAGEMENT SERVICES			3,947.02 005652
8/20/26	00105	8/10/26 CDD-0810	202607 320-53800-46800	POND ARMOR SHIELD EPOXY	*	94.58	
		8/11/26 CDD-8112	202607 320-53800-46300	32FL OZ WEED KILLER	*	211.04	
		8/11/26 CDD-8112	202607 320-53800-53100	60 LB GRAY CONCRETE MIX	*	10.48	
				RIDA ASSOCIATES LIMITED PARTNERSHIP			316.10 005653
TOTAL FOR BANK A						78,906.70	
TOTAL FOR REGISTER						78,906.70	

SECTION ii

ChampionsGate
Community Development District

Unaudited Financial Reporting
August 31, 2026



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ChampionsGate
Community Development District
Balance Sheet
August 31, 2026

	<i>General Fund</i>	<i>Capital Reserve Fund</i>	<i>Totals Governmental Funds</i>
Assets:			
Cash - Truist Bank	\$ 115,517	\$ 72,350	\$ 187,867
Investments:			
State Board of Administration	186,179	1,103,011	1,289,190
Prepaid Expenses	-	-	-
Total Assets	\$ 301,696	\$ 1,175,361	\$ 1,477,058
Liabilities:			
Accounts Payable	\$ 26,790	\$ -	\$ 26,790
Total Liabilities	\$ 26,790	\$ -	\$ 26,790
Fund Balances:			
Assigned For Capital Reserves	\$ -	\$ 1,175,361	\$ 1,175,361
Unassigned	274,907	-	274,907
Total Fund Balances	\$ 274,907	\$ 1,175,361	\$ 1,450,268
Total Liabilities & Fund Equity	\$ 301,696	\$ 1,175,361	\$ 1,477,058

ChampionsGate

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending August 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/26	Thru 08/31/26	Variance
<u>Revenues:</u>				
Special Assessments	\$ 729,046	\$ 729,046	\$ 732,529	\$ 3,483
Interest	6,000	5,500	11,818	6,318
Total Revenues	\$ 735,046	\$ 734,546	\$ 744,347	\$ 9,801
<u>Expenditures:</u>				
<u>Administrative:</u>				
Supervisor Fees	\$ 6,000	\$ 5,500	\$ 3,600	\$ 1,900
FICA Expense	459	421	275	145
Engineering Fees	10,000	9,167	2,765	6,402
Attorney	22,500	20,625	16,714	3,911
Annual Audit	3,700	3,700	3,700	-
Assessment Administration	5,408	5,408	5,408	-
Management Fees	43,775	40,127	40,127	(0)
Information Technology	1,948	1,786	1,786	0
Website Maintenance	1,514	1,388	1,388	(0)
Telephone	100	92	-	92
Postage	500	458	392	66
Printing & Binding	300	275	13	262
Insurance	15,889	15,889	14,500	1,389
Legal Advertising	2,500	2,292	1,354	938
Other Current Charges	2,000	1,833	1,459	375
Office Supplies	125	115	5	110
Property Appraiser Fees	400	400	930	(530)
Dues, Licenses & Subscriptions	175	175	175	-
Total Administrative:	\$ 117,293	\$ 109,650	\$ 94,590	\$ 15,059
<u>Operations & Maintenance</u>				
Onsite Management	\$ 147,600	\$ 135,300	\$ 135,298	\$ 2
Property Insurance	46,963	46,963	42,687	4,276
Electric	36,000	33,000	21,071	11,929
Water/Sewer	500	458	188	270
Trash Removal	3,977	3,646	3,501	145
Landscape Maintenance	179,313	164,370	160,704	3,667
Landscape Contingency	20,000	18,333	7,873	10,460
Lake Maintenance	6,240	5,720	5,170	550
Fountain Maintenance	8,320	7,627	7,451	176
Irrigation Maintenance	20,000	18,333	64,512	(46,179)
Repairs & Maintenance	6,000	5,500	10,081	(4,581)
Lighting	10,000	9,167	20,376	(11,209)
Painting Public Areas	2,500	2,292	1,085	1,207
Traffic Signals	10,000	9,167	9,416	(249)
Sidewalks	30,000	27,500	20,645	6,855
Signage	3,500	3,208	921	2,287
Security	70,000	64,167	40,900	23,267
Mosquito Control	9,556	8,760	8,244	516
Total Field Operations:	\$ 610,469	\$ 563,510	\$ 560,123	\$ 3,388

ChampionsGate

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending August 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/26	Thru 08/31/26	Variance
<u>Reserves</u>				
Capital Reserve Transfer	\$ 39,020	\$ 39,020	\$ 39,020	\$ -
Total Reserves	\$ 39,020	\$ 39,020	\$ 39,020	\$ -
Total Expenditures	\$ 766,782	\$ 712,180	\$ 693,733	\$ 18,447
Excess Revenues (Expenditures)	\$ (31,736)		\$ 50,614	
Fund Balance - Beginning	\$ 31,736		\$ 224,293	
Fund Balance - Ending	\$ -		\$ 274,907	

ChampionsGate

Community Development District

Capital Reserve

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending August 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/26	Thru 08/31/26	Variance
Revenues:				
Transfer In	\$ 39,020	\$ 39,020	\$ 39,020	\$ -
Interest	30,000	27,500	39,542	12,042
Total Revenues	\$ 69,020	\$ 66,520	\$ 78,562	\$ 12,042
Expenditures:				
Contingency	\$ 550	\$ 504	\$ 473	\$ 31
Capital Outlay	200,000	183,333	8,500	174,833
Total Expenditures	\$ 200,550	\$ 183,838	\$ 8,973	\$ 174,833
Excess Revenues (Expenditures)	\$ (131,530)	\$ (117,318)	\$ 69,589	
Fund Balance - Beginning	\$ 1,094,721		\$ 1,105,772	
Fund Balance - Ending	\$ 963,191		\$ 1,175,361	

ChampionsGate
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
Revenues:													
Special Assessments	\$ -	\$ 77,004	\$ 587,210	\$ 19,504	\$ 12,706	\$ 8,558	\$ 11,218	\$ 4,040	\$ 12,269	\$ 19	\$ -	\$ -	\$ 732,529
Interest	252	158	725	1,694	1,566	1,655	1,443	1,324	1,090	1,057	854	-	11,818
Total Revenues	\$ 252	\$ 77,161	\$ 587,935	\$ 21,198	\$ 14,272	\$ 10,214	\$ 12,661	\$ 5,365	\$ 13,359	\$ 1,076	\$ 854	\$ -	\$ 744,347
Expenditures:													
<u>Administrative:</u>													
Supervisor Fees	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	\$ 600	\$ -	\$ 1,000	\$ -	\$ -	\$ 3,600
FICA Expense	-	-	77	-	-	-	77	46	-	77	-	-	275
Engineering Fees	-	-	-	-	-	200	450	1,950	165	-	-	-	2,765
Attorney	34	102	1,994	136	1,054	3,434	3,362	1,734	2,179	2,686	-	-	16,714
Annual Audit	-	-	-	-	3,700	-	-	-	-	-	-	-	3,700
Assessment Administration	5,408	-	-	-	-	-	-	-	-	-	-	-	5,408
Management Fees	3,648	3,648	3,648	3,648	3,648	3,648	3,648	3,648	3,648	3,648	3,648	-	40,127
Information Technology	162	162	162	162	162	162	162	162	162	162	162	-	1,786
Website Maintenance	126	126	126	126	126	126	126	126	126	126	126	-	1,388
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage	76	9	8	31	8	17	9	64	143	17	10	-	392
Printing & Binding	-	-	-	-	-	-	-	13	-	-	-	-	13
Insurance	14,500	-	-	-	-	-	-	-	-	-	-	-	14,500
Legal Advertising	-	-	-	-	-	520	-	215	619	-	-	-	1,354
Other Current Charges	171	187	152	119	113	113	113	129	121	128	114	-	1,459
Office Supplies	1	0	0	1	0	0	0	1	1	0	1	-	5
Property Appraiser Fees	-	-	-	-	930	-	-	-	-	-	-	-	930
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total Administrative:	\$ 24,302	\$ 4,234	\$ 7,167	\$ 4,223	\$ 9,742	\$ 8,220	\$ 8,947	\$ 8,687	\$ 7,163	\$ 7,845	\$ 4,061	\$ -	\$ 94,590
<u>Operations & Maintenance</u>													
Onsite Management	\$ 12,300	\$ 12,300	\$ 12,300	\$ 12,300	\$ 12,300	\$ 12,300	\$ 12,300	\$ 12,300	\$ 12,300	\$ 12,300	\$ 12,300	\$ -	\$ 135,298
Property Insurance	42,687	-	-	-	-	-	-	-	-	-	-	-	42,687
Electric	2,060	2,308	2,087	2,491	2,155	1,667	1,826	1,855	1,610	1,491	1,522	-	21,071
Water/Sewer	18	-	19	29	29	12	17	17	15	17	15	-	188
Trash Removal	303	303	303	303	303	303	303	475	303	303	303	-	3,501
Landscape Maintenance	14,609	14,609	14,609	14,609	14,609	14,609	14,609	14,609	14,609	14,609	14,609	-	160,704
Landscape Contingency	-	3,787	1,325	1,325	1,225	-	-	-	-	211	-	-	7,873
Lake Maintenance	470	470	470	470	470	470	470	470	470	470	470	-	5,170
Fountain Maintenance	457	360	360	360	360	360	430	1,476	360	2,568	360	-	7,451
Irrigation System/Maintenance	8,783	1,946	4,345	7,267	5,416	4,884	4,436	9,627	4,148	5,319	8,341	-	64,512
Repairs & Maintenance	252	818	3,274	4,250	1,003	123	175	-	186	-	-	-	10,081
Lighting	-	1,543	-	991	-	393	-	8,114	-	9,335	-	-	20,376
Painting Public Areas	542	-	-	-	223	320	-	-	-	-	-	-	1,085
Traffic Signals	1,733	1,755	447	447	447	447	447	1,537	1,262	447	447	-	9,416
Sidewalks	-	-	-	-	19,825	-	-	-	820	-	-	-	20,645
Signage	-	497	-	-	-	50	-	-	364	10	-	-	921
Security	6,730	6,210	6,730	6,990	6,990	7,250	-	-	-	-	-	-	40,900
Mosquito Control	1,031	1,031	-	-	-	1,031	1,031	1,031	1,031	1,031	1,031	-	8,244
Total Operations & Maintenance:	\$ 91,975	\$ 47,935	\$ 46,269	\$ 51,831	\$ 65,354	\$ 44,219	\$ 36,044	\$ 51,510	\$ 37,477	\$ 48,111	\$ 39,396	\$ -	\$ 560,123
<u>Reserves</u>													
Capital Reserve Transfer	\$ -	\$ -	\$ 39,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,020
Total Reserves	\$ -	\$ -	\$ 39,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,020
Total Expenditures	\$ 116,277	\$ 52,169	\$ 92,456	\$ 56,054	\$ 75,096	\$ 52,440	\$ 44,991	\$ 60,197	\$ 44,640	\$ 55,956	\$ 43,457	\$ -	\$ 693,733
Excess Revenues (Expenditures)	\$ (116,025)	\$ 24,992	\$ 495,479	\$ (34,856)	\$ (60,824)	\$ (42,226)	\$ (32,330)	\$ (54,832)	\$ (31,281)	\$ (54,880)	\$ (42,603)	\$ -	\$ 50,614

ChampionsGate
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2026

Gross Assessments	\$	775,580.79	\$	775,580.79
Net Assessments	\$	729,045.94	\$	729,045.94

ON ROLL ASSESSMENTS

Date	Distribution	Gross Amount	Commissions	Discount/Penalty	Interest	Net Receipts	100.00%	100.00%
							O&M Portion	Total
11/14/25	ACH	\$3,635.21	\$69.29	\$170.55	\$0.00	\$3,395.37	\$3,395.37	\$3,395.37
11/21/25	ACH	\$78,240.61	\$1,502.22	\$3,129.87	\$0.00	\$73,608.52	\$73,608.52	\$73,608.52
12/12/25	ACH	\$589,775.97	\$11,323.67	\$23,591.90	\$0.00	\$554,860.40	\$554,860.40	\$554,860.40
12/22/25	ACH	\$34,318.16	\$660.18	\$1,308.82	\$0.00	\$32,349.16	\$32,349.16	\$32,349.16
01/12/26	ACH	\$1,572.73	\$30.54	\$47.17	\$0.00	\$1,495.02	\$1,495.02	\$1,495.02
01/12/26	ACH	\$18,392.32	\$356.74	\$554.93	\$0.00	\$17,480.65	\$17,480.65	\$17,480.65
01/30/26	ACH	\$0.00	\$0.00	\$0.00	\$528.59	\$528.59	\$528.59	\$528.59
02/09/26	ACH	\$461.08	\$9.22	\$0.00	\$0.00	\$451.86	\$451.86	\$451.86
02/09/26	ACH	\$12,765.40	\$250.08	\$261.09	\$0.00	\$12,254.23	\$12,254.23	\$12,254.23
03/10/26	ACH	\$8,824.38	\$174.66	\$91.25	\$0.00	\$8,558.47	\$8,558.47	\$8,558.47
04/08/26	ACH	\$1,653.35	\$33.05	\$0.00	\$0.00	\$1,620.30	\$1,620.30	\$1,620.30
04/08/26	ACH	\$9,766.72	\$195.24	\$6.10	\$0.00	\$9,565.38	\$9,565.38	\$9,565.38
04/24/26	ACH	\$0.00	\$0.00	\$0.00	\$32.78	\$32.78	\$32.78	\$32.78
05/08/26	ACH	\$81.84	\$1.64	\$0.00	\$0.00	\$80.20	\$80.20	\$80.20
05/08/26	ACH	\$4,040.96	\$80.81	\$0.00	\$0.00	\$3,960.15	\$3,960.15	\$3,960.15
06/08/26	ACH	\$235.28	\$4.71	\$0.00	\$0.00	\$230.57	\$230.57	\$230.57
06/08/26	ACH	\$6,310.81	\$126.21	\$0.00	\$0.00	\$6,184.60	\$6,184.60	\$6,184.60
06/16/26	ACH	\$5,973.01	\$119.46	\$0.00	\$0.00	\$5,853.55	\$5,853.55	\$5,853.55
07/29/26	ACH	\$0.00	\$0.00	\$0.00	\$18.74	\$18.74	\$18.74	\$18.74
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL		\$ 776,047.83	\$ 14,937.72	\$ 29,161.68	\$ 580.11	\$ 732,528.54	\$ 732,528.54	\$ 732,528.54

100.48%	Net Percent Collected
\$ (3,482.60)	Balance Remaining to Collect