



CENTURY GARDENS AT TAMiami COMMUNITY DEVELOPMENT DISTRICT

MIAMI-DADE COUNTY
SPECIAL BOARD MEETING & PUBLIC HEARING
SEPTEMBER 28, 2026
6:15 P.M.

Special District Services, Inc.
8785 SW 165th Avenue, Suite 200
Miami, FL 33193

www.centurygardenstamiamicdd.org

305.777.0761 Telephone
877.SDS.4922 Toll Free
561.630.4923 Facsimile

AGENDA
CENTURY GARDENS AT TAMIAMI
COMMUNITY DEVELOPMENT DISTRICT
Gardens by the Hammocks Clubhouse Meeting Room
15080 S.W. 116th Terrace, Miami
Florida 33196
SPECIAL BOARD MEETING & PUBLIC HEARING
September 28, 2026
6:15 p.m.

- A. Call to Order
- B. Proof of Publication.....Page 1
- C. Establish a Quorum
- D. Additions or Deletions to Agenda
- E. Comments from the Public for Items Not on the Agenda
- F. Approval of Minutes
 - 1. June 29, 2026 Regular Board Meeting.....Page 3
- G. New Business
 - 1. Consider Resolution No. 2026-03 – Adopting a Fiscal Year 2026/2027 Meeting Schedule.....Page 10
 - 2. Consider Resolution No. 2026-04 – Adopting a Fiscal Year 2025/2026 Amended Final Budget.....Page 12
 - 3. Consider Resolution No. 2026-05 – Adopting an Annual Report of Goals, Objectives & Performance Measures for Fiscal Year 2025/2026.....Page 21
 - 4. Consider Resolution No. 2026-06 – Adopting Goals, Objectives & Performance Measures for Fiscal Year 2026/2027.....Page 24
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 - 8. Consider Approval of Turf Management Estimate for Hammock Park Tree Install Bubblers.....Page 81
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 - 10. Accept and Receive the District Engineer’s 2026 Report.....Page 85
- H. Public Hearing
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 - 2. Receive Public Comments on Fiscal Year 2026/2027 Final Budget
 - 3. Consider Resolution No. 2026-07 – Adopting Fiscal Year 2026/2027 Final Budget.....Page 97
- I. Old Business
 - 1. Clubhouse Site Manager Updates
- J. Approve & Ratify (*Action to be taken collectively via one Motion*)
- K. Administrative & Operational Matters
 - 1. Consider Ratification of Clubhouse Expenditures.....Page 108
 - 2. Reminder of Required 2025 Annual Four [4] Hours of Ethics Training
- L. Board Member & Staff Closing Comments
 - 1. Attorney
- M. Adjourn

AFFIDAVIT OF PUBLICATION

Account #	Order Number	Identification	Order PO	Cols	Depth
57868	IPL0371579	Legal Ad - IPL0371579		1.0	78.0L

ATTENTION: Century Gardens at Tamiami CDD IP
2501A Burns Road
Palm Beach Gardens, FL 33410
larcher@sdsinc.org

Notice of Public Hearing and Special Board Meeting of the Century Gardens at Tamiami Community Development District

The Board of Supervisors (the "Board") of the Century Gardens at Tamiami Community Development District (the "District") will hold a Public Hearing and Special Board Meeting on September 28, 2026, at 6:15 p.m., or as soon thereafter as can be heard, in a meeting room of the Gardens by the Hammocks Clubhouse located at 15080 SW 116th Terrace, Miami, Florida 33196.

The purpose of the Public Hearing is to receive public comment on the District's Fiscal Year 2026/2027 Proposed Final Budget. A copy of the Proposed Final Budget and/or the Agenda may be obtained from the District's website (www.centurygardenstamiamicdd.org) or from the District Manager at gperez@sdsinc.org, during normal business hours. The purpose of the Special Board Meeting is for the Board to consider any other District business which may lawfully and properly come before the Board. The meetings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. Meetings may be continued as found necessary to a time and place specified on the record.

There may be occasions when one or two Board members will participate by telephone; therefore, a speaker telephone will be present at the meeting location so that Board members may be fully informed of the discussions taking place.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at these meetings should contact the District Manager at (786) 347-2711 Ext. 2011 and/or toll free at 1-877-737-4922, at least seven (7) days prior to the date of the meetings. If any person decides to appeal any decision made with respect to any matter considered at this Public Hearing and Special Board Meeting, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made at their own expense and which record includes the testimony and evidence on which the appeal is based. Meetings may be cancelled from time to time without advertised notice.

Century Gardens at Tamiami Community Development District

www.centurygardenstamiamicdd.org

IPL0371579
Sep 8,15 2026

PUBLISHED DAILY
MIAMI-DADE-FLORIDA

STATE OF FLORIDA
COUNTY OF MIAMI-DADE

Before the undersigned authority personally appeared, the undersigned, who on oath says that he/she is Custodian of Records of The Miami Herald, a newspaper published in Miami Dade County, Florida, that the attached was published on the publicly accessible website of The Miami Herald or by print in the issues and dates listed below.

Affiant further Says that the said Miami Herald website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

2.0 insertion(s) published on:
09/08/26 Print, 09/15/26 Print

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Amanda Rodela



Amanda Rodela

Mary Castro



Sworn to and subscribed before me on

Sep 15, 2026, 9:28 AM EDT



Online Notary Public. This notarial act involved the use of online audio/video communication technology. Notarization facilitated by SIGNIX®

**Notice of Public Hearing and
Special Board Meeting of the
Century Gardens at Tamiami
Community Development
District**

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**Century Gardens at Tamiami
Community Development District**

www.centurygardenstamiamicdd.org

IPL0371579
Sep 8,15 2026

**CENTURY GARDENS AT TAMIAMI COMMUNITY DEVELOPMENT DISTRICT
REGULAR BOARD MEETING
JUNE 29, 2026**

A. CALL TO ORDER

The June 29, 2026, Regular Board Meeting of the Century Gardens at Tamiami Community Development District (the “District”) was called to order at 6:24 p.m. in the Gardens by the Hammocks Clubhouse Meeting Room located at 15080 SW 116th Terrace, Miami, Florida 33196.

B. PROOF OF PUBLICATION

Proof of publication was presented that notice of the Regular Board Meeting had been published in the *Miami Herald* on November 7, 2025, as part of the District’s Fiscal Year 2025/2026 Meeting Schedule, as legally required.

C. ESTABLISH A QUORUM

Mrs. Perez determined that the attendance of Chairman Ramon Javier, Vice Chairman Cristofer Romero and Supervisor Tarik Djemil constituted a quorum and it was in order to proceed with the meeting.

Staff in attendance were: District Manager Gloria Perez of Special District Services, Inc.; and General Counsel Gabriella Fernandez Perez of Billing, Cochran, Lyles, Mauro & Ramsey, P.A.

Also present was Julia Barrios, Clubhouse and Onsite Association Property Manager.

D. ADDITIONS OR DELETIONS TO THE AGENDA

Mrs. Perez added to the agenda under New Business agenda item G.13 Discussion Regarding Park Equipment Repair/Replacement.

E. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA

There were no comments from the public for items not on the agenda.

F. APPROVAL OF MINUTES

1. September 22, 2025, Public Hearing & Regular Board Meeting

Mrs. Perez presented the minutes of the September 22, 2025, Public Hearing & Regular Board Meeting.

A **MOTION** was made by Supervisor Djemil, seconded by Supervisor Javier and passed unanimously approving the minutes of the September 22, 2025, Public Hearing & Regular Board Meeting, as presented.

G. NEW BUSINESS

1. Consider Castle Group 4th Amendment to Clubhouse Agreement – Hourly Rate Changes

The Board was reminded that they had previously approved the rate changes that were presented by Castle last year and those rate changes are currently in effect.

A **MOTION** was made by Supervisor Djemil, seconded by Supervisor Romero and unanimously passed approving and ratifying the Castle Group 4th Amendment to the Clubhouse Agreement regarding the rate changes.

2. Consider Amendments to Maintenance Agreement between the District and the Century Gardens' HOA Omitting Stormwater Management System Maintenance Responsibilities

The information was distributed under separate cover by District Counsel

A **MOTION** was made by Supervisor Djemil, seconded by Supervisor Romero and passed unanimously approving the amendments to the Maintenance Agreement between the District and the Century Gardens' HOA, omitting stormwater management system maintenance responsibilities, as presented.

3. Consider Amendments to Maintenance Agreement between the District and the Gardens by the Hammocks' HOA Omitting Stormwater Management System Maintenance Responsibilities

The information was distributed under separate cover by District Counsel

A **MOTION** was made by Supervisor Djemil, seconded by Supervisor Romero and passed unanimously approving the amendments to the Maintenance Agreement between the District and the Gardens by the Hammocks' HOA, omitting stormwater management system maintenance responsibilities, as presented.

4. Consider Billing Cochran Rate Adjustment Request

Presented in the meeting materials was the Billing Cochran rate adjustment request letter raising the current rates as follows:

Attorneys/Partners rate from \$275.00 to \$300.00 per hour
Attorneys/Associates rate from \$225.00 to \$250.00 per hour

A **MOTION** was made by Supervisor Djemil, seconded by Supervisor Javier and passed unanimously approving the Billing Cochran rate adjustments, as presented.

5. Consider American Pool Rate Adjustment Request

The current monthly cost is \$1,200 and the increase is in the amount of \$60 monthly, which comes to a yearly increase of \$720.

A **MOTION** was made by Supervisor Djemil, seconded by Supervisor Romero and unanimously passed approving the rate adjustment, as presented, and directing District Counsel to prepare 3rd Amendment to the contract and for District management to execute same electronically.

6. Consider Proposal for New Clubhouse Gym Treadmills

A **MOTION** was made by Supervisor Djemil, seconded by Supervisor Javier and passed unanimously approving the proposal from Fitness Solution in the amount of \$11,217.32 for two new treadmills, as specified

in the proposal, and for installation and maintenance to be provided pursuant to the terms of the existing agreement.

7. Consider Elite Property Service & Painting Proposal for Clubhouse Drywall Repairs & Ceiling Painting

A **MOTION** was made by Supervisor Djemil, seconded by Supervisor Romero and passed unanimously approving the Elite Property Service & Painting proposal for Clubhouse drywall repairs ceiling painting in the amount of \$4,150 with the requested warranty specified.

8. Consider Proposal for Clubhouse Gym Quarterly Maintenance Services

Fitness Solutions has presented their first increase since 2021. The annual increase is \$100. The current annual amount of \$500 per year will now be \$600 per year. The services are provided and payments are made quarterly.

A **MOTION** was made by Supervisor Djemil, seconded by Supervisor Javier and passed unanimously approving the Fitness Solutions' rate adjustment and directing District Counsel to prepare the 1st Amendment and for District management to execute same electronically.

9. Consider Raptor Vac-System Proposal for DERM Class V Permit Issuance and Stormwater Management System Maintenance Service, Inclusive of Phase 1 of Five-Year Certification Process

Presented in the meeting materials was the District Engineer's map reflecting the five phases recommended for the Five-Year Certification Project, inclusive of the District Engineer's completed bid schedule/spec sheet for Board review, followed by the proposal that has been reviewed by the District Engineer.

A **MOTION** was made by Supervisor Djemil, seconded by Supervisor Javier and passed unanimously approving the Raptor Vac-System proposal for DERM Class V Permit Issuance and Stormwater Management System Maintenance Service, inclusive of the Phase 1 of the Five-Year Certification Process, in the amount of \$43,350 and directing District Counsel to prepare an agreement for District management to execute electronically.

10. Consider Appointment of Audit Committee & Approval of Evaluation Criteria

Ms. Perez stated that the Board needed to, once again, begin the auditor selection process. She indicated that this had been done a few years ago and presented a draft of the Evaluation Criteria in the meeting book (all per Florida Statutes with the exception of price, which has been added, as standard practice), the RFP Notice that will be published, and the RFP itself providing auditor services for three (3) years with a two (2) year extension option.

Pursuant to procedure and Florida Statutes, the auditor selection is done by a Committee, which is appointed by the Board. With that being stated, the following action was taken:

A **MOTION** was made by Supervisor Romero, seconded by Supervisor Djemil and unanimously passed appointing the entire CDD Board as the Auditor Selection Committee.

The Regular Board Meeting was then recessed and a meeting of the Auditor Selection Committee was convened.

Now sitting as the Auditor Selection Committee, the standard criteria was reviewed. The RFP for proposals was shown, and it was noted that it included standard language. It was also noted that if approved to move forward, Special District Services, Inc. would advertise the RFP and the results would be brought back to the Committee for selection purposes. Committee approval is needed in order to proceed with the RFP process and use the criteria as presented. The ranking points on the criteria was explained as follows: points assigned to each of the 5 criteria; when proposals are brought back, the Committee “ranks” them and an auditor is selected. All five criteria have 10 points each assigned as a maximum for ranking.

A **MOTION** was made by Supervisor Djemil, seconded by Supervisor Javier and unanimously passed accepting the selection criteria and directing Special District Services, Inc. to proceed with the RFP process, as per procedure.

The meeting of the Audit Selection Committee was then adjourned and the Regular Board Meeting was reconvened.

11. Consider Resolution No. 2026-01- Declaring Rule Void and Unenforceable

Mrs. Perez presented Resolution No. 2026-01, entitled:

RESOLUTION 2026-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CENTURY GARDENS AT TAMIAMI COMMUNITY DEVELOPMENT DISTRICT DECLARING CLUB RULE 3.6 NULL, VOID, AND UNENFORCEABLE *AB INITIO*; DECLARING THAT THE NULL AND VOID RULE SHALL NOT BE ENFORCED; DECLARING THE DISTRICT’S INTENTION TO UNDERGO FORMAL RULEMAKING, AS SOON AS PRACTICABLE, TO REMOVE SAID VOID RULE FROM THE CLUB RULES; AND PROVIDING FOR AN EFFECTIVE DATE.

A **MOTION** was made by Supervisor Romero, seconded by Supervisor Javier and unanimously passed adopting Resolution No. 2026-01, as presented.

12. Consider Resolution No. 2026-02 – Adopting Fiscal Year 2026/2027 Proposed Budget

Mrs. Perez presented Resolution No. 2026-02, entitled:

RESOLUTION NO. 2026-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CENTURY GARDENS AT TAMIAMI COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET AND NON-AD VALOREM SPECIAL ASSESSMENTS FOR FISCAL YEAR 2026/2027; AND PROVIDING AN EFFECTIVE DATE.

Mrs. Perez noted that changes to the proposed budget may be made, as needed and as directed by the Board. She further explained that at the Final Budget Public Hearing the Board may reduce the proposed budget but cannot increase it.

Mrs. Perez noted corrections to the budget comments as follows, noting that a corrected version was available at this meeting:

- **Engineering – Annual Report/Inspections:** Revised to reflect a \$1,500 increase, consistent with the amount issued.
- **Park Landscape Maintenance (Includes Mulch):** Revised to reflect a \$5,000 increase, consistent with the amount issued.
- **Park Maintenance & Equipment Reserve:** Revised to reflect a \$1,000 decrease, consistent with the amount issued.

Mrs. Perez advised of the maximum Debt Service assessments applicable to the Original Units, Expansion Units, Townhome Units, and the Clubhouse. She noted that the Administrative Budget was slightly higher than in the previous fiscal year.

She further explained that certain budget line items had been revised, including the separation of Street/Roadway Maintenance and Stormwater System Maintenance into two distinct line items.

Mrs. Perez also presented the option for the District to assume responsibility for the Stormwater Management System, which is currently maintained by the Associations, pursuant to a maintenance agreement that is in the process of being amended to remove this responsibility from the Associations.

Proposed Budget Adjustments:

- Engineering – Annual Report/Inspections: Increased to \$5,000
- Stormwater Management Services: Proposed allocation of \$65,000, including routine maintenance, repairs, baffle replacements, and the five-year certification project
- Street/Roadway: \$0
- Park Landscaping Maintenance (including mulch): Increased by \$5,000 to \$25,000
- Field Operations Management: Increased to \$4,000

Mrs. Perez presented two budget options for Board consideration, both of which include assumptions that the District will take over responsibility for the Stormwater Management System. Both options reflect the general fund budget and do not include any increase to the Clubhouse budget at this time.

Budget Options:

- **Option 1 – With Operating Fund Carryover:**
Includes a unit assessment increase of approximately \$84.74
- **Option 2 – Without Operating Fund Carryover:**
Includes a unit assessment increase of approximately \$148.13

The difference between the two options is approximately \$63.39 per unit.

The estimated non-clubhouse available funds as of September 30, 2026, are projected to be approximately \$160,000, assuming no unforeseen expenses. Under Option 1, a carryover balance of \$53,090 has been applied (compared to \$55,090 applied in the prior year).

The estimated clubhouse available funds as of September 30, 2026, are projected to be approximately \$350,000 (+/-), assuming no unforeseen expenses. A clubhouse carryover balance of \$27,696 has been applied to both

Options 1 and 2 (compared to \$76,022 applied in the prior year). This amount excludes designated reserve funds, which currently include:

- Pool/Spa: \$86,666
- Pool Equipment/Roof: \$30,000
- Mail Hut Roof: \$15,600

Mrs. Perez noted that Clubhouse assessments would likely need to be increased within the next one to two years. Finally, she advised that, because the overall Fiscal Year 2026/2027 assessments are higher than those for Fiscal Year 2025/2026, notification letters to residents will be required.

A **MOTION** was made by Supervisor Romero, seconded by Supervisor Djemil and unanimously passed adopting Resolution No. 2026-02, as amended, selecting and approving Option No. 2 Proposed Budget for FY 2026/2027 and setting the Public Hearing for finalization for September 28, 2026, at 6:15 p.m. at the Gardens by the Hammocks Clubhouse Meeting Area located at 15080 SW 116th Terrace, Miami, Florida 33196; thereby authorizing advertisements and notices to owners, as required law.

13. Discussion Regarding Park Equipment Repair/Replacement

A **MOTION** was made by Supervisor Romero, seconded by Supervisor Djemil and passed unanimously appointing Chairman Javier authority to authorize and approve any required repairs, labor and parts for park equipment.

H. OLD BUSINESS

There were no Old Business items to come before the Board.

I. CONSIDER RATIFICATIONS AND APPROVALS

A **MOTION** was made by Supervisor Djemil, seconded by Supervisor Javier and passed unanimously ratifying and approving agenda Items I.1 through I.12, as presented.

J. ADMINISTRATIVE & OPERATIONAL MATTERS

1. Consider Ratification of Clubhouse Expenditures

Presented in the meeting book were the Clubhouse expenditures from October 2025 through May 2026 for Board consideration.

A **MOTION** was made by Supervisor Djemil, seconded by Supervisor Romero and passed unanimously ratifying and approving the Clubhouse Expenditures, as presented.

2. Qualified Elector (Registered Voter) Certification

Mrs. Perez advised that she had received from the Miami-Dade County Supervisor of Elections the certified elector count identifying 1,683 registered voters who reside in the District as of April 29, 2026, and presented same.

3. Miami-Dade County Supervisor of Elections' 2026 Qualified Candidate Website Results

Mrs. Perez advised, pursuant to the Miami-Dade County Supervisor of Elections Reporting Group website, no one qualified for Century Gardens at Tamiami CDD Seats 1 and 2. The Seats are currently held as follows:

V-CHR	Seat 1 Cristofer Romero	Expires 2026
CHR	Seat 2 Ramon Javier	Expires 2026

4. 2025 – Form 1 – Statement of Financial Disclosure

Mrs. Perez advised that for this year's filing requirement, a completed 2025 Form 1 must be submitted prior to July 1, 2026, using the Electronic Filing System of the Florida Commission on Ethics, which can be accessed via a link at Login - Electronic Financial Disclosure Management System floridaethics.gov. As previously noted, the Board Members are no longer able to file completed Forms 1 through your local Supervisor of Elections' office.

Mrs. Perez noted that as of today, Supervisors Ramon Javier and Tarik Djemil had not completed this task.

K. BOARD MEMBER & STAFF CLOSING COMMENTS

1. Attorney

a. Legislative Update

Mrs. Fernandez Perez provided a brief overview.

L. ADJOURNMENT

There being no further business to come before the Board, a **MOTION** was made by Supervisor Javier, seconded by Supervisor Romero and passed unanimously adjourning the meeting at 6:56 p.m.

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

RESOLUTION NO. 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CENTURY GARDENS AT TAMIAMI COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2026/2027 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, it is necessary for the Century Gardens at Tamiami Community Development District ("District") to establish a regular meeting schedule for fiscal year 2025/2026; and

WHEREAS, the Board of Supervisors of the District has set a regular meeting schedule, location and time for District meetings for fiscal year 2026/2027 which is attached hereto and made a part hereof as Exhibit "A".

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CENTURY GARDENS AT TAMIAMI COMMUNITY DEVELOPMENT DISTRICT, MIAMI-DADE COUNTY, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are hereby adopted.

Section 2. The regular meeting schedule, time and location for meetings for fiscal year 2026/2027 which is attached hereto as Exhibit "A" is hereby adopted and authorized to be published.

PASSED, ADOPTED and EFFECTIVE this 28th day of September, 2026.

ATTEST:

**CENTURY GARDENS AT TAMIAMI
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

**CENTURY GARDENS AT TAMIAMI COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027 REGULAR MEETING SCHEDULE**

NOTICE IS HEREBY GIVEN that the Board of Supervisors (the “Board”) of the **Century Gardens at Tamiami Community Development District** (the “District”) will hold Regular Meetings in the District Clubhouse located at 15080 SW 116th Terrace, Miami, Florida 33196 at **6:15 p.m.** on the following dates:

October 26, 2026

February 22, 2027

March 22, 2027

April 26, 2027

June 28, 2027

August 23, 2027

The purpose of the meetings is for the Board to consider any District business which may lawfully and properly come before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. Copies of the Agenda for any of the meetings may be obtained from the District’s website or by contacting the District Manager at 305-777-0761 and/or toll free at 1-877-737-4922, prior to the date of the particular meeting.

From time to time one or two Board members may participate by telephone; therefore, a speaker telephone will be present at the meeting location so that Board members may be fully informed of the discussions taking place. Said meeting(s) may be continued as found necessary to a time and place specified on the record.

If any person decides to appeal any decision made with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to insure that a verbatim record of the proceedings is made at his or her own expense and which record includes the testimony and evidence on which the appeal is based.

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Meetings may be cancelled from time to time with no advertised notice.

CENTURY GARDENS AT TAMIAMI COMMUNITY DEVELOPMENT DISTRICT

www.centurygardenstamiamicdd.org

PUBLISH: MIAMI HERALD 00/00/26

RESOLUTION NO. 2026-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CENTURY GARDENS AT TAMIAMI COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2025/2026 BUDGET (“AMENDED BUDGET”), PURSUANT TO CHAPTER 189, *FLORIDA STATUTES*; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors of the Century Gardens at Tamiami Community Development District (“District”) is empowered to provide a funding source and to impose special assessments upon the properties within the District; and,

WHEREAS, the District has prepared for consideration and approval an Amended Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CENTURY GARDENS AT TAMIAMI COMMUNITY DEVELOPMENT DISTRICT, THAT:

Section 1. The Amended Budget for Fiscal Year 2025/2026 attached hereto as Exhibit “A” is hereby approved and adopted.

Section 2. The Secretary/Assistant Secretary of the District is authorized to execute any and all necessary transmittals, certifications or other acknowledgements or writings, as necessary, to comply with the intent of this Resolution.

PASSED, ADOPTED and EFFECTIVE this 28th day of September, 2026.

ATTEST:

**CENTURY GARDENS AT TAMIAMI
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

Century Gardens At Tamiami Community Development District

**Amended Final Budget For
Fiscal Year 2025/2026
October 1, 2025 - September 30, 2026**

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- VI AMENDED FINAL DEBT SERVICE FUND BUDGET (SERIES 2018)**

AMENDED FINAL BUDGET
CENTURY GARDENS AT TAMIAI COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 8/31/26
REVENUES			
Administrative Assessments	53,318	56,896	56,896
Maintenance Assessments	41,383	41,469	41,469
Clubhouse O&M Assessments	343,994	344,196	344,196
Debt Assessments - Series 2014 (Expansion Units)	431,583	431,780	431,780
Debt Assessments - Series 2016 (Original Units)	437,905	438,083	438,083
Debt Assessments - Series 2017 (Townhomes)	42,452	42,465	42,465
Debt Assessments - Series 2018 (Clubhouse)	305,685	305,879	305,879
Other Revenues	0	0	0
Other Revenues - Clubhouse	0	0	0
Interest Income	900	18,500	18,141
TOTAL REVENUES	\$ 1,657,220	\$ 1,679,268	\$ 1,678,909
EXPENDITURES			
ADMINISTRATIVE EXPENDITURES			
Supervisor Fees	1,500	0	0
Payroll Taxes (Employer)	115	0	0
Management	36,144	36,144	33,132
Legal	14,000	13,000	10,788
Assessment Roll	7,500	7,500	0
Audit Fees	6,200	6,200	6,200
Arbitrage Rebate Fees	1,300	1,300	0
Insurance	8,500	8,281	8,281
Legal Advertisements	2,500	4,000	3,002
Miscellaneous	750	1,200	910
Postage	550	335	303
Office Supplies	675	850	802
Dues & Subscriptions	175	175	175
Trustee Fees	17,000	16,496	16,496
Continuing Disclosure Fees	1,400	1,400	0
Website Management	2,000	2,000	1,832
Administrative Contingency	1,000	1,000	0
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 101,309	\$ 99,881	\$ 81,921
MAINTENANCE EXPENDITURES			
Engineering - Annual Report/Inspections	3,500	5,700	3,723
Park Landscaping Maintenance (Includes Mulch)	20,000	6,000	3,200
Park Maintenance & Equipment	9,000	13,000	10,910
Street/Roadway & Stormwater System Maintenance	4,000	1,000	0
Irrigation System Pump Station Maintenance	4,000	1,000	0
Field Operation Management	1,200	1,200	1,100
General Maintenance/Contingency	2,000	2,000	0
TOTAL MAINTENANCE EXPENDITURES	\$ 43,700	\$ 29,900	\$ 18,933
TOTAL CLUBHOUSE EXPENDITURES	\$ 399,376	\$ 361,700	\$ 228,650
TOTAL EXPENDITURES	\$ 544,385	\$ 491,481	\$ 329,504
REVENUES LESS EXPENDITURES	\$ 1,112,835	\$ 1,187,787	\$ 1,349,405
Bond Payments - Series 2014 (Expansion Units)	(405,688)	(411,512)	(411,512)
Bond Payments - Series 2016 (Original Units)	(411,631)	(417,520)	(417,520)
Bond Payments - Series 2017 (Townhomes)	(39,905)	(40,471)	(40,471)
Bond Payments - Series 2018 (Clubhouse)	(287,344)	(291,521)	(291,521)
BALANCE	\$ (31,733)	\$ 26,763	\$ 188,381
County Appraiser & Tax Collector Fee	(33,126)	(15,971)	(15,971)
Discounts For Early Payments	(66,253)	(61,892)	(61,892)
EXCESS/ (SHORTFALL)	\$ (131,112)	\$ (51,100)	\$ 110,518
Carryover From Prior Year (Operating)	55,090	55,090	0
Carryover From Prior Year (Clubhouse)	76,022	76,022	0
NET EXCESS/ (SHORTFALL)	\$ -	\$ 80,012	\$ 110,518

FUND BALANCE AS OF 9/30/25
FY 2025/2026 ACTIVITY
FUND BALANCE AS OF 9/30/26
LESS PROJECTED CLUBHOUSE FUND BALANCE AS OF 9/30/26
OPERATING FUND BALANCE AS OF 9/30/26

\$845,497
(\$51,100)
\$794,397
\$519,600
\$274,797

Notes

Carryover From Prior Year Of \$55,090 was used to reduce Fiscal Year 2025/2026 Assessments.

AMENDED FINAL BUDGET
CENTURY GARDENS AT TAMiami COMMUNITY DEVELOPMENT DISTRICT
CLUBHOUSE
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 8/31/26
CLUBHOUSE REVENUES			
Clubhouse - O&M Assessments	323,354	344,196	344,196
Clubhouse - Rentals	0	2,190	2,190
Clubhouse - Key Fobs	0	855	855
Other Revenue - Security Payments	0	1,125	1,125
Total Clubhouse Revenues	\$ 323,354	\$ 348,366	\$ 348,366
CLUBHOUSE OPERATIONS & MAINTENANCE EXPENDITURES			
Access Control	750	250	0
Alarm Monitoring	1,000	1,400	1,110
AC Maintenance/Repairs	3,000	2,000	1,360
Gym Equipment Maintenance	6,000	16,000	14,734
Telephone, Cable & Internet Service	3,800	3,800	3,016
FPL Power	15,000	12,000	10,436
General Maintenance & Repairs	25,000	18,000	13,909
Insurance - Property/Casualty/Liability	24,326	19,945	19,945
Irrigation Repairs & Maintenance	4,000	1,000	0
Janitorial Services & Supplies	23,000	19,100	16,084
Landscape Maintenance (Mulch & Plant Replacement)	34,000	26,000	22,830
Management Fees (Castle)	15,000	14,232	13,046
Office & Kitchen Supplies	1,800	1,400	1,012
Payroll - Club Staff	75,000	68,000	59,156
Payroll - Club Staff Health Insurance	7,000	1,073	1,073
Pest Control - Interior & Exterior	1,200	1,200	715
Pool & Spa Maintenance	30,000	32,000	28,738
Printing & Postage	500	100	0
Property Taxes	1,000	0	0
Water & Sewer	5,000	5,000	2,249
Computer Services	2,000	200	96
Security	17,000	17,000	13,641
Oversight & Financial Management	6,000	6,000	5,500
Contingency	20,000	20,000	0
Roof On Pool Room Project	15,000	15,000	0
Camera System Maintenance	3,000	1,000	0
Clubhouse Pool & Spa Diamond Brite Project	50,000	50,000	0
Clubhouse & Mail Hut Roof Replacement Reserve	10,000	10,000	0
TOTAL CLUBHOUSE OPERATIONS & MAINTENANCE EXPENDITURES	\$ 399,376	\$ 361,700	\$ 228,650
Clubhouse Revenues Less Expenditures	\$ (76,022)	\$ (13,334)	\$ 119,716
County Appraiser & Tax Collector Fee	(6,880)	(3,322)	(3,322)
Discounts For Early Payments	(13,760)	(12,892)	(12,892)
Excess/ (Shortfall)	\$ (96,662)	\$ (29,548)	\$ 103,502
Carryover From Prior Year	76,022	0	0
Net Excess/ (Shortfall)	\$ (20,640)	\$ -	\$ 103,502

FUND BALANCE AS OF 9/30/25	\$546,650
FY 2025/2026 ACTIVITY	(\$29,548)
FUND BALANCE AS OF 9/30/26	\$517,102

Notes

Discounts and Fees Actual Amounts Estimated As 20.8% Of Total Discounts & Fees.
Fund Balance Includes Reserves (Pool Spa - \$86,666 & Mail Hut Roof - \$15,600 & Pool Equip, Roof: \$30,000).
Reserves To Be Adjusted On 10-1-26.
Carryover From Prior Year Of \$76,022 was used to reduce Fiscal Year 2025/2026 Assessments.
Carryover From Prior Year Of \$27,696 to be used to reduce Fiscal Year 2026/2027 Assessments.

AMENDED FINAL BUDGET
CENTURY GARDENS AT TAMiami COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND (SERIES 2014 - EXPANSION AREA)
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 8/31/26
REVENUES			
Interest Income	1,200	18,300	18,117
NAV Tax Collection	405,688	411,512	411,512
Total Revenues	\$ 406,888	\$ 429,812	\$ 429,629
EXPENDITURES			
Principal Payments	160,000	150,000	150,000
Interest Payments	242,250	246,000	246,000
Bond Redemption	4,638	0	0
Total Expenditures	\$ 406,888	\$ 396,000	\$ 396,000
Net Excess/ (Shortfall)	\$ -	\$ 33,812	\$ 33,629

FUND BALANCE AS OF 9/30/25	\$599,705
FY 2025/2026 ACTIVITY	\$33,812
FUND BALANCE AS OF 9/30/26	\$633,517

Notes

Reserve Fund Balance = \$102,248*. Revenue Fund Balance = \$531,269*.

Revenue Fund Account Balance To Be Used To Make 11/1/26 Bond Payment Of \$281,125 -

Principal Payment: \$160,000 - Interest Payment: \$121,125.

* Approximate Amounts

Section Of District Obligated To Pay Series 2014 Bonds:
Expansion Units

Series 2014 Bond Information

Original Par Amount =	\$6,175,000	Annual Principal Payments Due:
Interest Rate =	4.00% - 5.00%	November 1st
Issue Date =	September 2014	Annual Interest Payments Due:
Maturity Date =	November 2044	May 1st & November 1st
Par Amount As Of 9/30/26 =	\$4,845,000	

AMENDED FINAL BUDGET
CENTURY GARDENS AT TAMiami COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND (SERIES 2016 - ORIGINAL UNITS)
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 8/31/26
REVENUES			
Interest Income (2016)	1,200	16,200	16,068
NAV Tax Collection	411,631	417,520	417,520
Total Revenues	\$ 412,831	\$ 433,720	\$ 433,588
EXPENDITURES			
Principal Payments (2016)	255,000	255,000	255,000
Interest Payments (2016)	152,813	156,638	156,638
Bond Redemption	5,018	0	0
Total Expenditures	\$ 412,831	\$ 411,638	\$ 411,638
Net Excess/ (Shortfall)	\$ -	\$ 22,082	\$ 21,950

FUND BALANCE AS OF 9/30/25	\$427,814
FY 2025/2026 ACTIVITY	\$22,082
FUND BALANCE AS OF 9/30/26	\$449,896

Notes

Reserve Fund Balance = \$244,202*. Revenue Fund Balance = \$205,694*.

Revenue Fund Account Balance To Be Used To Make 11/1/26 Interest Payment Of \$74,494.

* Approximate Amounts

Section Of District Obligated To Pay Series 2016 Bonds:
Original Units

Series 2016 Bond Refunding Information

Original Par Amount =	\$5,860,000	Annual Principal Payments Due:
Interest Rate =	2.00% - 4.25%	May 1st
Issue Date =	August 2016	Annual Interest Payments Due:
Maturity Date =	May 2037	May 1st & November 1st
Par Amount As Of 9/30/26 =	\$3,590,000	

AMENDED FINAL BUDGET
CENTURY GARDENS AT TAMIAMI COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND (SERIES 2017 - TOWNHOMES)
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 8/31/26
REVENUES			
Interest Income (2017)	600	1,800	1,784
NAV Tax Collection	39,905	40,471	40,471
Total Revenues	\$ 40,505	\$ 42,271	\$ 42,255
EXPENDITURES			
Principal Payments (2017)	15,000	15,000	15,000
Interest Payments (2017)	24,023	24,323	24,323
Bond Redemption	1,482	0	0
Total Expenditures	\$ 40,505	\$ 39,323	\$ 39,323
Net Excess/ (Shortfall)	\$ -	\$ 2,948	\$ 2,932

FUND BALANCE AS OF 9/30/25	\$54,148
FY 2025/2026 ACTIVITY	\$2,948
FUND BALANCE AS OF 9/30/26	\$57,096

Notes

Reserve Fund Balance = \$10,125*. Revenue Fund Balance = \$46,971*.
Revenue Fund Account Balance To Be Used To Make 12/15/26 Bond Payment Of \$27,011 -
Principal Payment: \$15,000 - Interest Payment: \$12,011.
* Approximate Amounts

Section Of District Obligated To Pay Series 2017 Bonds:
Tract B Townhomes

Series 2017 Bond Information

Original Par Amount =	\$650,000	Annual Principal Payments Due:
Interest Rate =	2.00% - 4.25%	December 15th
Issue Date =	December 2017	Annual Interest Payments Due:
Maturity Date =	December 2047	June 15th & December 15th
Par Amount As Of 9/30/26 =	\$545,000	

AMENDED FINAL BUDGET
CENTURY GARDENS AT TAMIAMI COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND (SERIES 2018 - CLUBHOUSE)
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 8/31/26
REVENUES			
Interest Income (2018)	1,200	14,000	13,735
NAV Tax Collection	287,344	291,521	291,521
Total Revenues	\$ 288,544	\$ 305,521	\$ 305,256
EXPENDITURES			
Principal Payments (2018)	115,000	110,000	110,000
Interest Payments (2018)	170,969	172,894	172,894
Bond Redemption	2,575	0	0
Total Expenditures	\$ 288,544	\$ 282,894	\$ 282,894
Net Excess/ (Shortfall)	\$ -	\$ 22,627	\$ 22,362

FUND BALANCE AS OF 9/30/25	\$453,245
FY 2025/2026 ACTIVITY	\$22,627
FUND BALANCE AS OF 9/30/26	\$475,872

Notes

Reserve Fund Balance = \$145,809*. Revenue Fund Balance = \$330,063*.
Revenue Fund Account Balance To Be Used To Make 11/1/26 Bond Payment Of \$200,484 -
Principal Payment: \$115,000 - Interest Payment: \$85,484.
* Approximate Amounts

Sections Of District Obligated To Pay Series 2018 Bonds:
Expansion Units & Tract B Townhomes

Series 2018 Bond Information

Original Par Amount =	\$4,850,000	Annual Principal Payments Due:
Interest Rate =	3.00% - 4.25%	November 1st
Issue Date =	September 2018	Annual Interest Payments Due:
Maturity Date =	November 2048	May 1st & November 1st
Par Amount As Of 9/30/26 =	\$4,150,000	

RESOLUTION 2026-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CENTURY GARDENS AT TAMIAMI COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN ANNUAL REPORT OF GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Century Gardens at Tamiami Community Development District (the “District”) is a local unit of special-purpose government organized and existing under and pursuant to Chapters 189 and 190, Florida Statutes, as amended; and

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida, and creating Section 189.0694, Florida Statutes; and

WHEREAS, the District adopted Resolution 2024-09 on November 18, 2024, establishing goals and objectives for the District and creating performance measures and standards to evaluate the District’s achievement of those goals and objectives; and

WHEREAS, pursuant to Section 189.0694, Florida Statutes, the District must adopt and publish on its website an annual report prior to December 1st of each year, describing the goals and objectives achieved by the district, as well as the performance measures and standards used by the district to make this determination, and any goals or objectives the district failed to achieve.

WHEREAS, the District Manager has the annual report of the District’s goals, objectives, and performance measures and standards attached hereto and made a part hereof as **Exhibit A** (the “Annual Report”) and presented the Annual Report to the Board of the District; and

WHEREAS, the District’s Board of Supervisors (“Board”) finds that it is in the best interests of the District to adopt by resolution the attached annual report of the goals, objectives and performance measures and standards.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CENTURY GARDENS AT TAMIAMI COMMUNITY DEVELOPMENT DISTRICT, THAT:

SECTION 1. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The District Board of Supervisors hereby adopts the Annual Report regarding the District’s success or failure in achieving the adopted goals and objectives and directs the District Manager to take all necessary actions to comply with Section 189.0694, Florida Statutes.

SECTION 3. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 28 day of September, 2026.

ATTEST:

**CENTURY GARDENS AT TAMIAMI
COMMUNITY DEVELOPMENT DISTRICT**

Print name: _____
Secretary/Assistant Secretary

Print name: _____
Chairman, Board of Supervisors

Exhibit A: Annual Report of Performance Measures/Standards

Exhibit A

Program/Activity: District Administration

Goal: Remain compliant with Florida Law for all district meetings

Objectives:

- Notice all District regular, special, and public hearing meetings
- Conduct all post-meeting activities
- District records retained in compliance with Florida Sunshine Laws

Performance Measures:

- All Meetings publicly noticed as required (**YES**)
- Meeting minutes and post-meeting action completed (**YES**)
- District records retained as required by law (**YES**)

Program/Activity: District Finance

Goal: Remain Compliant with Florida Law for all district financing activities

Objectives:

- District adopted fiscal year budget
- District amended budget at end of fiscal year
- Process all District finance accounts receivable and payable
- Support District annual financial audit activities

Performance Measures:

- District adopted fiscal year budget (**YES**)
- District amended budget at end of fiscal year (**YES**)
- District accounts receivable/payable processed for the year (**YES**)
- “No findings” for annual financial audit (**NO**)
 - If “yes” explain

Program/Activity: District Operations

Goal: Insure, Operate and Maintain District owned Infrastructure & assets

Objectives:

- Annual renewal of District insurance policy(s)
- Contracted Services for District operations in effect
- Compliance with all required permits

Performance Measures:

- District insurance renewed and in force (**YES**)
- Contracted Services in force for all District operations (**YES**)
- Permits in compliance (**YES**)

RESOLUTION 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CENTURY GARDENS AT TAMiami COMMUNITY DEVELOPMENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Century Gardens at Tamiami Community Development District (the “District”) is a local unit of special-purpose government created and existing under and pursuant to Chapters 189 and 190, *Florida Statutes*, as amended; and

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida (“HB 7013”) and creating Section 189.0694, *Florida Statutes*; and

WHEREAS, pursuant to HB 7013 and Section 189.0694, *Florida Statutes*, beginning October 1, 2024, the District shall establish goals and objectives for the District and create performance measures and standards to evaluate the District’s achievement of those goals and objectives; and

WHEREAS, the District Manager has prepared the attached goals, objectives, and performance measures and standards and presented them to the Board of the District; and

WHEREAS, the District’s Board of Supervisors (“Board”) finds that it is in the best interests of the District to adopt by resolution the attached goals, objectives and performance measures and standards.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CENTURY GARDENS AT TAMiami COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The District Board of Supervisors hereby adopts the goals, objectives and performance measures and standards as provided in **Exhibit “A”**. The District Manager shall take all actions to comply with Section 189.0694, *Florida Statutes*, and shall prepare an annual report regarding the District’s success or failure in achieving the adopted goals and objectives for consideration by the Board of the District.

SECTION 3. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this _28th_ day of _____ September _____, 2026.

ATTEST:

**CENTURY GARDENS AT TAMIAMI
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair

Exhibit “A”: Performance Measures/Standards and Annual Reporting

EXHIBIT “A”

Program/Activity: **District Administration**

Goal: Remain compliant with Florida Law for all District meetings

Objectives:

- Notice all District regular meetings, special meetings, and public hearings
- Conduct all post-meeting activities
- District records retained in compliance with Florida Sunshine Laws

Performance Measures:

- All Meetings publicly noticed as required.
 Achieved: Yes ☐ **No** ☐
- Meeting minutes and post-meeting action completed.
 Achieved: Yes ☐ **No** ☐
- District records retained as required by law.
 Achieved: Yes ☐ **No** ☐

Program/Activity: **District Finance**

Goal: Remain Compliant with Florida Law for all district financing activities

Objectives:

- District adopted fiscal year proposed budget and the final fiscal year budget.
- District amended fiscal year budget within 60 days following the end of the fiscal year.
- Process all District finance accounts receivable and payable
- Support District annual financial audit activities

Performance Measures:

- District adopted fiscal year proposed budget and the final fiscal year budget.
 Achieved: Yes ☐ **No** ☐
- District amended budget within 60 days following the end of the fiscal year.
 Achieved: Yes ☐ **No** ☐
- District accounts receivable/payable processed for the year.
 Achieved: Yes ☐ **No** ☐
- “No findings” for annual financial audit (yes/no)
 Achieved: Yes ☐ **No** ☐
 - If “yes” explain: _____

Program/Activity: District Operations

Goal: Insure, Operate and Maintain District owned Infrastructure & assets

Objectives:

- Annual renewal of District insurance policy(s).
- Obtain all necessary contracted services for District operations and infrastructure.
- Determine all vendors are in compliance with District contracts.

Performance Measures:

- District insurance policies reviewed and in place.
Achieved: Yes ☐ No ☐
- Contracted Services obtained for all District operations.
Achieved: Yes ☐ No ☐
- All District contracts in compliance.
Achieved: Yes ☐ No ☐

CENTURY GARDENS AT TAMiami COMMUNITY DEVELOPMENT DISTRICT
RANKING OF AUDITOR PROPOSALS
FOR FISCAL YEAR ENDING 9/30/26

Audit Firms				
Criteria	Point Range	Grau & Associates	Richie Tandoc, P.A.	McIntosh CPA
<u>Ability of Personnel:</u> (E.g., geographic locations of the firms headquarters of permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load).	1-10	9	9	9
<u>Proposer's Experience:</u> (E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation).	1-10	9	8	9
<u>Understanding of Scope of Work:</u> Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.	1-10	9	8	8
<u>Ability to Furnish the Required Services:</u> Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.	1-10	9	8	9
<u>Price:</u> Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.	1-10	9	8	8
TOTAL POINTS	50	45	41	43
BID PRICE - 2025/2026 AUDIT		\$4,600.00	\$4,900.00	\$5,000.00
BID PRICE - 2026/2027 AUDIT		\$4,700.00	\$4,900.00	\$5,100.00
BID PRICE - 2027/2028 AUDIT		\$4,800.00	\$5,100.00	\$5,200.00
BID PRICE - 2028/2029 AUDIT		\$4,900.00	\$5,100.00	\$5,300.00
BID PRICE - 2029/2030 AUDIT		\$5,000.00	\$5,300.00	\$5,400.00
COMMENTS:				
		Currently the auditing firm for more than 300 Special Districts and Governmental Entities.	Currently the auditing firm for more than 16 Special Districts and Governmental Entities.	Partner has worked on audits for over 200 Special Districts and Governmental Entities.
RECOMMENDATION:				
		All three Firms are capable of performing the audit. Management recommends that Grau & Associates, the current auditor, the firm with the most experience and the low bidder, be selected to perform the September 30, 2026, 2027 and 2028 annual audits, with an option subject to fee adjustments for inflation, to perform the fiscal year end audits for the two following years (FYE 9/30/29 and FYE 9/30/30).		

Note: 2026/2027 Budget For Audit Services is \$6,400.00



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

CENTURY GARDENS AT TAMIAMI

Community Development District

Proposal Due: August 20, 2026
4:00AM

Submitted to:

Century Gardens At Tamiami
Community Development District
c/o SDS
2501A Burns Road
Palm Beach Gardens, Florida 33410

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
1001 Yamato Road, Suite 301
Boca Raton, Florida 33431
Tel (561) 994-9299
Fax (561) 994-5823
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Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

August 20, 2026

Century Gardens At Tamiami Community Development District
c/o SDS
2501A Burns Road
Palm Beach Gardens, Florida 33410

Re: Request for Proposal for Professional Auditing Services for the fiscal years ended September 30, 2026-2028, with an option for two (2) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Century Gardens At Tamiami Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you with an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing Your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts, and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or Ben Steets, CPA (bsteets@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



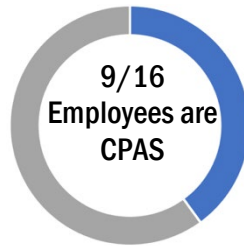
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



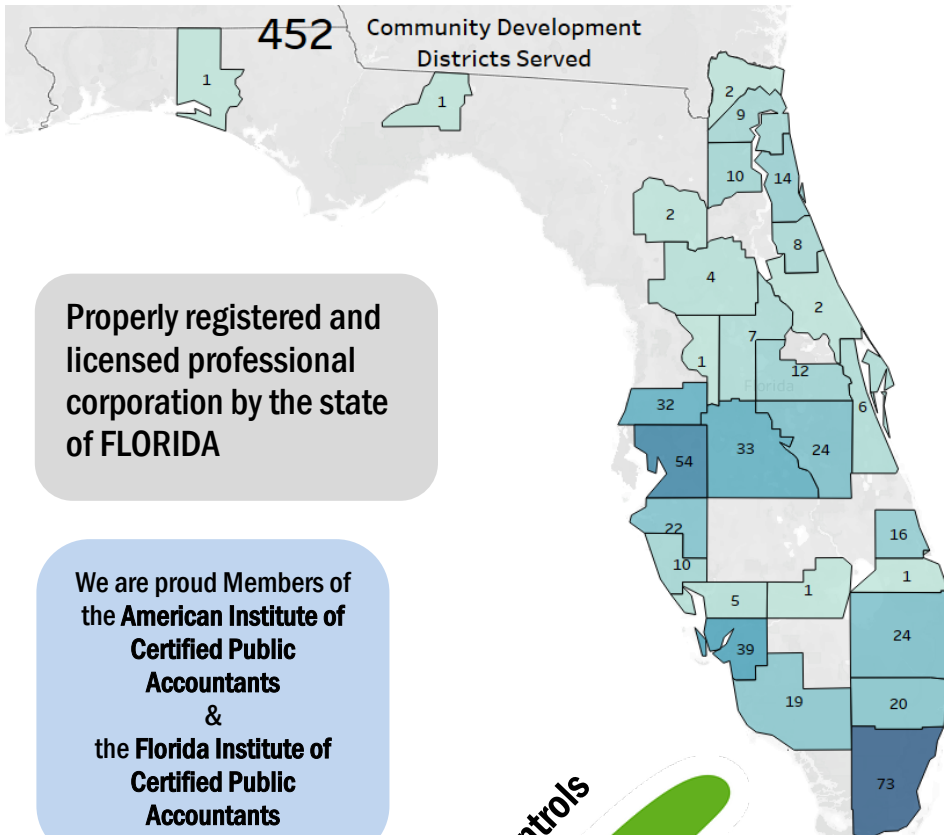
3 Partners
11 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

Quality Controls

- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

Report on the Firm's System of Quality Control

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

October 3, 2025

To the Partners of Grau & Associates
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 Grau & Associates (the firm), in effect for the year ended June 30, 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 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 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 compliance audits 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 Grau & Associates in effect for the year ended June 30, 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*. Grau & Associates has received a peer review rating of *pass*.

Prida Guida & Perez

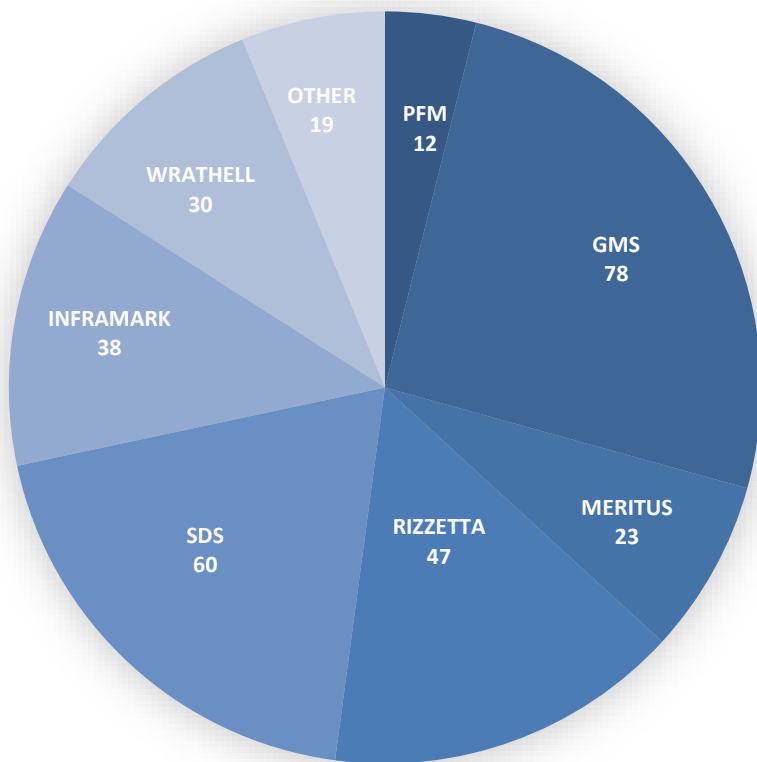
Prida Guida & Perez, P.A.

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 35+

CPE (last 2 years):

Government Accounting, Auditing:

32 hours; Accounting, Auditing and Other:

58 hours

Professional

Memberships: AICPA, FICPA, FGFOA, GFOA

Ben Steets, CPA (Partner)

Years Performing Audits: 10+

CPE (last 2 years):

Government Accounting, Auditing:

28 hours; Accounting, Auditing and Other:

88 hours

Professional

Memberships: AICPA, FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

- Ben Steets

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony' J. Grau, CPA, Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District	St. Lucie West Services District
Dunes Community Development District	Ave Maria Stewardship Community District
Fishhawk Community Development District (I, II, IV)	Rivers Edge II Community Development District
Grand Bay at Doral Community Development District	Bartram Park Community Development District
Heritage Harbor North Community Development District	Bay Laurel Center Community Development District
Boca Raton Airport Authority	
Greater Naples Fire Rescue District	
Key Largo Wastewater Treatment District	
Lake Worth Drainage District	
South Indian River Water Control	

Professional Associations/Memberships

American Institute of Certified Public Accountants Florida Government Finance Officers Association
Florida Institute of Certified Public Accountants Government Finance Officers Association Member
City of Boca Raton Financial Advisory Board Member

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	32
Accounting, Auditing and Other	58
Total Hours	90 (includes of 4 hours of Ethics CPE)



Ben Steets, CPA, *Partner*
Contact : bsteets@graucpa.com / (561) 939-6669

Experience

Grau & Associates	Partner	2023-Present
Grau & Associates	Manager	2021-2023
Grau & Associates	Senior Auditor	2018-2021
Grau & Associates	Staff Auditor	2016-2018
PCAOB Registered Firm	Staff Auditor	2015-2016

Education

Florida Atlantic University (2015)

Clients Served (partial list)

(>300) Various Special Districts	San Carlos Park Fire and Rescue Service District
Careersource Polk	Sanibel Fire and Rescue District
Central Broward Water Control District	South Broward Drainage District
Dunes Community Development District	South Trail Fire and Rescue District
Greater Naples Fire Rescue District	Town of Highland Beach
Key Marco Community Development District	Town of Lauderdale-By-The-Sea
Lake Worth Drainage District	Verona Walk Community Development District
Mae Volen Senior Center	West Villages Improvement District
Port of the Islands Community Improvement District	Winding Cypress Community Development District

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	28
Accounting, Auditing and Other	88
Total Hours	<u>116</u> (includes 4 hours of Ethics CPE)

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

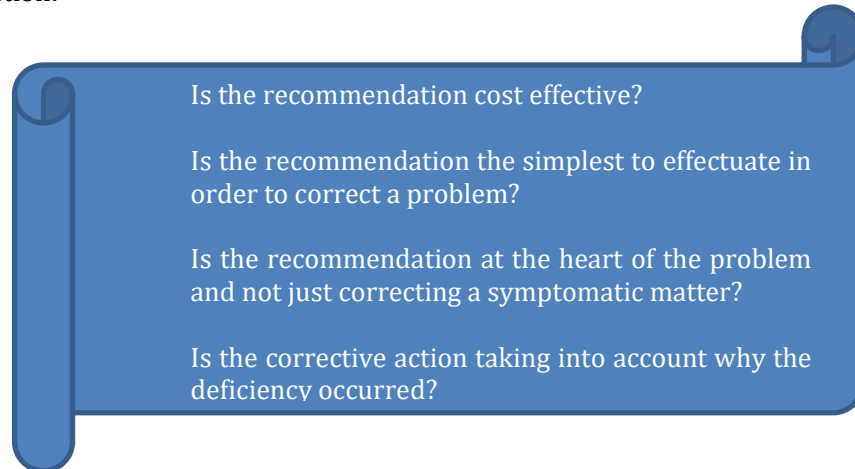
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:



To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2026-2030 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2026	\$4,600
2027	\$4,700
2028	\$4,800
2029	\$4,900
2030	<u>\$5,000</u>
TOTAL (2026-2030)	<u>\$24,000</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or additional debt is issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	491	5	4	484	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73

Current
Arbitrage
Calculations

We look forward to providing Century Gardens At Tamiami Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**

Proposal

To Serve

CENTURY GARDENS AT TAMiami

— COMMUNITY DEVELOPMENT DISTRICT —

In Response to Request for Proposals for:

Annual Audit Services

Due by: 4:00 pm, August 20, 2026

Contact:

Richie C. Tandoc, Audit & Assurance Partner
Email: richie@rtandoc-cpa.com

13453 SW 105th Avenue
Miami, Florida 33176
Tel. (305) 720-2502, ext. 101



Richie Tandoc, P.A.
Certified Public Accountant & Consultant

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Letter of Transmittal / Executive Summary



Richie Tandoc, P.A.

Certified Public Accountant & Consultant
13453 SW 105th Ave, Miami, Florida 33176 / T. (305) 720-2502

August 10, 2026

Gloria Perez
District Manager
Century Gardens at Tamiami Community Development District
c/o Special Districts Services, Inc.
2501A Burns Road
Palm Beach, FL 33410

RE: Proposal to Provide Annual Audit Services

Dear Ms. Perez:

Richie Tandoc, P.A. is pleased to have the opportunity to submit a proposal to provide annual audit services to Century Gardens at Tamiami Community Development District (the “District”) for the fiscal year ending September 30, 2026, with the option to renew annually for the fiscal years ending September 30, 2027, 2028, 2029 and 2030.

Richie Tandoc, P.A. is committed to providing value-added and quality services to the District, combining the responsive personal contact associated with a smaller firm and the sophisticated professional resources of a larger firm. As leaders in servicing governmental and non-profit entities, Richie Tandoc, P.A. is fully qualified to provide audit services to the District. We strive to exceed the expectations of our clients, with a commitment to total quality service. Translating our experience and resources into effective and efficient value-added services to the District is our highest priority, which is why we believe we are best suited to be part of your professional team.

The task that the District faces in selecting a firm to provide audit services is not an easy one. Our goal in this proposal is to present those characteristics that distinguish us as the team best suited to serve the District.

Understanding of the Work and Ability to Perform

Based on the team’s knowledge and experience gained in serving governmental and non-profit entities for over three decades, more specifically the experience that we’ve gained having been auditors for governmental organizations similar in size to the District, the team at Richie Tandoc, P.A. has a clear understanding and ability to provide the scope of services requested, as more thoroughly described throughout this proposal.

Committed to Serving Governmental and Non-Profit Entities

Although the Firm of Richie Tandoc, P.A. officially began operating as a CPA firm in 2025, the team members at Richie Tandoc, P.A. have been serving governmental and non-profit entities for over 30 years (previously as part of PAAST, P.L. and SKJ&T, LLP). Richie Tandoc, P.A. strives to maintain its objectives in the rendering of services of the highest quality with local firm attentiveness to all of its governmental and non-profit clients.

Richie Tandoc, P.A.’s professionals, from entry-level accountants, to the managers, and to the partner, are trained to understand the issues and meet the needs of governmental and non-profit entities.

Our professionals bring a comprehensive understanding of the issues that face governmental and non-profit entities as well as “bench strength” at all levels, allowing us to respond swiftly and effectively to your evolving needs.

Your proposed engagement team consists of the following supervisory professionals:

- Richie Tandoc, Client Service and Engagement Partner – has 33 years of experience auditing governmental and non-profit organizations;
- Jenny Orantes, Audit Senior Manager – has 26 years of experience auditing governmental and non-profit organizations; and
- Danae Garcia, Audit Supervisor – has 24 years of experience auditing governmental and non-profit organizations.

With this team, the District can be assured that we are committed to performing the audit services within the timeframe required in the request for proposals.

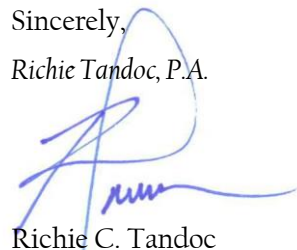
Responsiveness

Richie Tandoc, P.A. takes pride in responding to the needs of its clients. This responsiveness is not only demonstrated by committing to performing our services within the timeframe required, but in responding to other requests as well. Our ability to be responsive will be enhanced by the open communications and excellent working relationship that we hope to develop with the District.

We look forward to hearing from you and to working with the District. As a Partner of Richie Tandoc, P.A., I am the District’s primary contact and I am duly authorized to make representations for, and bind, the Firm. I can be reached directly at (305) 720-2502, ext. 101 or at richie@rtandoc-cpa.com.

Sincerely,

Richie Tandoc, P.A.



Richie C. Tandoc
Audit & Assurance Partner



Proposal Requirements

Firm Background

Richie Tandoc, P.A. (the “Firm”) was originally founded and incorporated on March 1, 2017, but was originally a member/owner of SKJ&T, LLP and PAAST, P.L. certified public accounting firms, for over two decades. **Effective July 16, 2025, Richie Tandoc, P.A. separated from PAAST, P.L. and began operating full-time as its own certified public accounting firm. In addition, all of the governmental audit professionals from PAAST, P.L. have joined Richie Tandoc, P.A.** As such, the Firm will continue to provide professional services to its governmental and non-profit clients, including accounting/bookkeeping, auditing, consulting, and other assurance and advisory services.

The Firm’s audit and assurance practice (which consists of accounting, compilations, reviews, audits, consulting and other advisory services) is composed 70% of engagements in the governmental and non-profit industries, and 30% in the commercial industry, including investments, construction, manufacturing, distribution, import/export, retail, and services fields.

Richie Tandoc, P.A. is a member of the American Institute of Certified Public Accountants Private Companies Division for CPA firms. Richie Tandoc and all eligible employees are members of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants, and are in good standing with such Institutes. In addition, two of the members on the assigned engagement team are Certified Fraud Examiners, and are members of the Association of Certified Fraud Examiners.

Size and Organizational Structure of the Firm

Richie Tandoc, P.A. is considered a local CPA firm, and consists of the following owner/partner:

	Years of Experience
Richie Tandoc, Audit & Assurance Partner	33

In addition to the Partner above, the Firm consists of 7 other audit professionals composed of the following:

	Number of Personnel
Audit Professionals:	
Managers/Supervisors	3
Staff	4
Total	7

Experience in Auditing Governmental and Non-Profit Entities

Our audit professionals have substantial experience in auditing governmental and non-profit entities in accordance with auditing standards generally accepted in the United States of America, *Audits of Not-for-profit Organizations*, *Government Auditing Standards*, OMB Uniform Guidance (i.e. Federal Single Audits), Chapter, 10.550 and 10.650, *Rules of the Auditor General* (i.e. State Single Audits) and the preparation of financial statements in accordance with such standards, and FASB and GASB pronouncements, statements and interpretations, where applicable. In addition, Richie Tandoc, P.A. is a member of the AICPA’s Not-for-Profit Section the Government Finance Officers Association and the Florida Government Finance Officers Association.

CENTURY GARDENS AT TAMiami COMMUNITY DEVELOPMENT DISTRICT

The following is a select list of governmental and non-profit audits that the proposed audit team at Richie Tandoc, P.A. have worked on in the last five years (special districts and special purpose governments are highlighted in red):

Governmental and Non-Profit Financial Statement and Single Audits

- | | |
|---|---|
| ▪ Alzheimer's Association SE Fl. Chapter, Inc. | ▪ Foundation For Human Rights in Cuba, Inc. |
| ▪ Bayfront Park Management Trust | ▪ Lincoln Road Business Improvement District |
| ▪ Bacardi Family Foundation, Inc. | ▪ Miami Homes for All, Inc. |
| ▪ Boynton Beach Community Red. Agency | ▪ Miami-Dade County Aviation Department |
| ▪ Broward Housing Solutions, Inc. | ▪ Miami-Dade County General Segment |
| ▪ Catholic Charities Legal Services, Inc. | ▪ Miami-Dade County Industrial Dev. Authority |
| ▪ City of Hialeah, Florida | ▪ Miami-Dade Expressway Authority |
| ▪ City of Miami, Florida | ▪ Miami-Dade Transit |
| ▪ City of Miami Midtown CRA | ▪ Miami Sports & Exhibition Authority |
| ▪ City of Miami Omni CRA | ▪ Miami Workers Center, Inc. |
| ▪ City of Miami SE Overtown Park West CRA | ▪ Ophthalmology Research Foundation, Inc. |
| ▪ Coconut Grove Business Improvement District | ▪ Outreach Aid to the Americas, Inc. |
| ▪ CubaNet News, Inc. | ▪ School Board of Miami-Dade County |
| ▪ First Call For Help of Broward, Inc. | ▪ Two Ridges Community Development District |
| ▪ Florida Rising, Inc. / Florida New Majority, Inc. | ▪ Virginia Key Beach Park Trust |
| ▪ Florida Rising Together, Inc. / Florida New Majority Education Fund, Inc. | ▪ Washington Avenue Business Imp. District |
| ▪ Kristi House, Inc. | ▪ West Villages Improvement District |
| | ▪ Wynwood Business Improvement District |

Proposed Engagement Team

In order to fulfill our commitment to the District, we have structured the proposed engagement team to be responsive to your needs, consisting of professionals with the skills and experience in dealing with the issues you face. Below are the resumes of the proposed engagement team members.

Richie Tandoc, CPA, CFE

Client Service & Engagement Partner

Responsibilities

Richie will serve as the primary contact for management to ensure open and effective channels of communication. His responsibilities include keeping abreast of important developments concerning issues that would directly affect the District; coordinating the total services to be provided through continuous communication with members of the engagement team; determining the content of the reports to be issued; ascertaining that professional standards have been complied with throughout the engagement; and directing and controlling the efforts of all personnel on the engagement.

Resume

Richie is a Certified Public Accountant and Certified Fraud Examiner with over 33 years of experience providing audit services to governmental and non-profit clients.

Richie specializes in providing services specifically to: non-profit organizations, including charitable, religious and educational organizations and foundations, community

Education:

- Bachelor of Accounting, Florida International University
- Master of Accounting, Florida International University

social welfare organizations, and business leagues; and governmental organizations, including state and local governments, special districts, and special-purpose governmental organizations. He also specializes in performing Federal and State Single Audits for governmental and non-profit organizations in accordance with *Government Auditing Standards*, OMB Uniform Guidance and Chapter, 10.650 and 10.550, *Rules of the Auditor General*, respectively.

Richie stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Richie is compliant with the Yellow Book requirements for CPE.

Prior to starting Richie Tandoc, P.A., Richie was a Partner with SKJ&T, LLP/PAAST P.L. for 22 years, and prior to that, he was a Senior Manager with KPMG for 8 years. During his time at KPMG, Richie completed a 2-year audit rotation in KPMG's London, England office.

Richie has provided services to a wide range of governmental clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Coral Springs; City of Hialeah; City of Miami; City of Miami Community Redevelopment Agencies; City of Pompano Beach; Coconut Grove Business Improvement District; Florida Department of Environmental Protection; Lincoln Road Business Improvement District; Miami-Dade County; Miami-Dade Expressway Authority; Miami-Dade County Industrial Dev. Authority; School Board of Miami-Dade County; School District of Palm Beach County; Two Ridges Community Development District; Washington Avenue Business Improvement District; West Villages Improvement District; and Wynwood Business Improvement District.

Jenny Orantes, CFE *Engagement Senior Manager*

Responsibilities

Jenny will be responsible for developing and coordinating the overall audit work plan under the direction of the client service partner. Her responsibilities also include supervising staff personnel, coordinating the day-to-day audit fieldwork with the Supervisor, and performing an in-depth review of all pertinent work papers and reports.

Professional and Business Affiliations:

- Certified Public Accountant, Florida
- Certified Fraud Examiner, ACFE
- Member, Association of Certified Fraud Examiners
- Member, American Institute of CPAs
- Member, Government Finance Officers Association
- Member, Florida Government Finance Officers Association
- Alumni, Florida International University
- Member and Co-Chair, United Way of Miami-Dade County Agency Audit Committee
- Member, United Way of Miami-Dade County Community Impact Committee
- Former Board Member, Early Learning Coalition of Miami-Dade/Monroe
- Former Member, Early Learning Coalition of Miami-Dade/Monroe Finance Committee
- Member, FICPA Audit Committee

Jenny will also be responsible for coordinating the completion of the audit and the preparation of the reports; and for bringing to the attention of the client service partner any technical and sensitive issues, and potential solutions to such.

Resume

Jenny is a Certified Fraud Examiner with over 26 years of experience providing audit services to governmental and non-profit clients. Prior to the joining Richie Tandoc, P.A., she spent her entire public accounting career at SKJ&T/PAAST, P.L., rising to the level of Senior Manager.

She has substantial experience in auditing governmental and non-profit entities in accordance with *Government Auditing Standards*, auditing federal and state grants in accordance with OMB Circular A-133/Uniform Guidance and *Rules of the Auditor General* of the State of Florida.

Jenny stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Jenny is compliant with the Yellow Book requirements for CPE.

Jenny has provided services to a wide range of government clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Coral Springs; City of Miami Community Redevelopment Agencies; Coconut Grove Business Improvement District; Florida Department of Environmental Protection; Miami-Dade County; Miami-Dade County Aviation Department; Miami Beach Housing Authority; School Board of Miami-Dade County; School District of Palm Beach County; and Wynwood Business Improvement District.

Education:

- *Bachelor of Accounting*, Florida International University
- *Master of Accounting*, Florida International University

Professional and Business Affiliations:

- Certified Fraud Examiner, ACFE
- Member, Association of Certified Fraud Examiners
- Associate Member, American Institute of CPAs
- Associate Member, Florida Institute of CPAs
- Member, Gov't Finance Officers Association
- Member, Florida Gov't Finance Officers Association
- Alumni, Florida International University
- Former Member, United Way of Miami-Dade County Agency Audit Committee

Danae Garcia

Engagement Supervisor

Responsibilities

Danae will assist in the planning of the audit; allocate audit tasks to staff and direct the day-to-day performance of the plan; will be under the supervision of the client service partner and senior manager; supervise audit staff and oversee daily progress of the engagement; communicate with the senior manager regarding the progress of the audit; review all workpapers and reports; and identify any technical issues to be discussed with the senior manager.

Resume

Danae has over 24 years of experience providing audit services to governmental and non-profit clients. Prior to the joining Richie Tandoc, P.A, she spent her entire public accounting career at SKJ&T/PAAST, P.L., rising to the level of Supervisor. She has substantial experience in auditing governmental and non-profit entities in accordance with *Government Auditing Standards*, auditing federal and state grants in accordance with OMB Circular A-133/Uniform Guidance and *Rules of the Auditor General* of the State of Florida.

Danae stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Danae is compliant with the Yellow Book requirements for CPE.

Education and Professional Affiliations:

- Bachelor of Accounting, Florida International University
- Currently studying for the Certified Fraud Examiners exam
- Associate Member, AICPA
- Associate Member, FICPA
- Alumni, Florida Int'l University

Danae has provided services to a wide range of government clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Miami; City of Miami Community Redevelopment Agencies; Coconut Grove Business Improvement District; Lincoln Road Business Improvement District; Miami-Dade County; Miami-Dade County Industrial Dev. Authority; School Board of Miami-Dade County; School District of Palm Beach County; Two Ridges Community Development District; Virginia Key Beach Park Trust; Washington Avenue Business Improvement District; West Villages Improvement District; and Wynwood Business Improvement District.

Experience in Auditing Special Districts

Our professionals have substantial experience in auditing governmental entities in accordance with auditing standards generally accepted in the United States of America, *Audits of Not-for-profit Organizations*, *Government Auditing Standards*, OMB Uniform Guidance (i.e. Federal Single Audits), Chapter, 10.650 and 10.550, *Rules of the Auditor General* (i.e. State Single Audits) and the preparation of financial statements in accordance with such standards, and FASB and GASB pronouncements, statements and interpretations, where applicable.

More specifically, **we have significant experience in auditing special districts and other special purpose governmental entities**, similar to the District. The following is a select list of special districts that the proposed team members have provided audit services to in the last year:

CENTURY GARDENS AT TAMiami COMMUNITY DEVELOPMENT DISTRICT

Boynton Beach Community Redevelopment Agency

Services Conducted: Financial statement audit
Principal Contact: Vicki Hill, Finance Director
100 E. Ocean Ave, Boynton Beach, FL 33435
(561) 600-9092
HillV@bbfl.us

City of Miami Community Redevelopment Agencies (3 Special Districts)

Services Conducted: Financial statement audit, Federal single audit, and agreed-upon procedures
Principal Contact: Miguel Valentin, Finance Officer
819 NW 2nd Ave, 3rd Floor, Miami, FL 33136
(305) 679-6810
mavalentin@miamigov.com

Coconut Grove Business Improvement District

Services Conducted: Financial statement audit
Principal Contact: Mark Burns, Executive Director
3250 Mary St. #305, Coconut Grove, FL 33133
(305) 461-5506
mark@grovebid.com

Lincoln Road Business Improvement District

Services Conducted: Financial statement audit
Principal Contact: Anabel Llopis, Executive Director
1620 Drexel Ave, Suite 100, Miami Beach, FL 33139
(305) 600-0219
anabel@lincolnrd.com

Miami-Dade County Industrial Development Authority

Services Conducted: Financial statement audit
Principal Contact: Amanda Llovet, CFO
80 SW 8th St, Suite 2801, Miami, FL 33130
(305) 579-0070
allovett@mdcida.org

Two Ridges Community Development District

Services Conducted: Financial statement audit
Principal Contact: Jeff Walker, CFO (Special District Services, Inc.)
2501A Burns Rd, Palm Beach Gardens, FL 33410
(561) 579-630-4922
JWalker@sdsinc.org

West Villages Improvement District

Services Conducted: Financial statement audit and state single audit
Principal Contact: Jeff Walker, CFO (Special District Services, Inc.)
2501A Burns Rd, Palm Beach Gardens, FL 33410
(561) 579-630-4922
JWalker@sdsinc.org

Washington Avenue Business Improvement District

Services Conducted:	Financial statement audit
Principal Contact:	Troy Wright, Executive Director 1234 Washington Ave, #204, Miami Beach, FL 33139 (305) 916-0779 twright@washavemb.com

Understanding of and Ability to Furnish the Scope of Work

Richie Tandoc, P.A. has the ability and capability to perform the services required in the RFP, based on the proposed team members' experience in auditing similar entities, and our knowledge of and expertise in state and local government accounting and auditing. We understand the scope of work includes an audit of the District's basic financial statements, in accordance with:

- Rules of the Auditor General of the State of Florida, Chapters 10.550;
- Section 218.415, Florida Statutes, *Local Government Investment Policies*;
- Audits of State and Local Governments, issued by the AICPA;
- Generally Accepted Auditing Standards;
- Government Auditing Standards, issued by the Comptroller General of the United States;
- Generally Accepted Governmental Accounting Standards; and
- Any other applicable federal, state, local regulations or professional guidance not specifically listed above, which may be adopted by these organizations in the future.

Our understanding of the reports to be issued for the District, include:

- Report on the fair presentation of the basic financial statements (independent auditor's report);
- Report on internal control over financial reporting and on compliance and other matters based on an audit of the financial statements (Yellow Book report);
- Management letter in accordance with "Rules of the Auditor General"; and
- Report on compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies*.

As previously mentioned, although the Firm has only recently begun operations as its own CPA firm, all of the government audit professionals at the Firm have been together since their days at SKJ&T, LLP / PAAST, P.L. The three members on the proposed team have been working together since 2003, and have been providing audit services to our governmental clients since then, and will continue to do so under Richie Tandoc, P.A.

Proposed Fees

Richie Tandoc, P.A.'s policy is to estimate fees at amounts that are highly competitive, but will also enable us to respond to your needs and provide the quality of service that the District requires. In general, our fees are based on the level of experience and training of the individuals assigned to the engagement.

Our proposed fees below also include the availability of the members of the engagement team to assist the District in answering any accounting, auditing, and/or financial reporting technical questions, or any other questions within the scope of the audit engagement, during the engagement and throughout the year. We do not charge extra for these kinds of technical questions. However, questions or services that are not within the scope of the audit may include those services that would not impair our independence as your auditors, such as consent letters, certain agreed-upon procedures, tax-related research and inquiries, and certain other financial consulting services, and would therefore be charged at rates agreed-upon with management.

Richie Tandoc, P.A.'s lump sum proposed cost for the annual audit services, are as follows:

Year Ending Sep 30,	Lump Sum Proposed Cost
2026	\$ 4,900
2027	4,900
2028	5,100
2029	5,100
2030	5,300

Proposed Timetable

With management's approval, our proposed timetable for the audit is as follows:

Key Phase	Nov		Dec		Jan		Feb	
Audit Planning								
Interim Procedures								
Year-End Substantive Testing								
Exit Conference and Draft Reports								
Final Reports								

Once the timetable is agreed and finalized with management of the District, Richie Tandoc, P.A. will be committed to completing the audit within the dates specified.

Independent Audit Service Proposal



2385 NW Executive Center Dr.
Boca Raton, FL 33431

rmcintoshcpa.com

Century Gardens at Tamiami Community Development District

Prepared By:
McIntosh CPA

August 20, 2026

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Transmittal Letter



August 20, 2026

Board of Supervisors
Century Gardens at Tamiami Community Development District
Miami-Dade County, FL

McIntosh CPA is pleased to submit this proposal to provide annual auditing services for the Century Gardens at Tamiami Community Development District (the "District"). Our firm specializes in auditing services for governmental entities, including special districts, ensuring compliance with Florida Statutes, Government Auditing Standards (Yellow Book), and the requirements set forth by the Florida Auditor General. We are a Woman & Minority Business certified by the State of Florida.

While the firm is new, the managing partner has been providing auditing services to special districts for over 18 years and has an impeccable reputation among former clients. With this experience and knowledge, we are uniquely qualified and ready to assist the District with the audit services needed. We are confident that we will not only provide the services required but exceed expectations.

We understand the importance of accountability and fiscal responsibility in government operations. Our audit methodology is designed to provide an efficient, thorough, and collaborative review process while minimizing disruption to your daily operations. Additionally, we are committed to maintaining open communication and delivering clear, actionable recommendations to support the District's financial integrity and operational efficiency.

We have an established reputation for delivering high-quality, timely, and efficient audits. With our extensive experience, we are confident in our ability to provide the District with the highest level of professional service. We acknowledge that this proposal is valid for ninety (90) days following submission.

We thank you for the opportunity to provide a proposal and look forward to working with the District's team. Please do not hesitate to contact Racquel McIntosh at 2385 NW Executive Center Dr., Suite 100, Boca Raton FL 33431, 561-981-6282, or mcintoshcpa@outlook.com with any questions.

Sincerely,

McIntoshCPA

Racquel McIntosh, CPA
President

Statement of Understanding and Scope of Work

The Century Gardens at Tamiami Community Development District requires independent audit services for the fiscal years ending September 30, 2026 - 2028, with an option for two additional one-year renewals. Our firm understands that the audit must comply with:

- Chapter 218.39, Florida Statutes
- Florida Auditor General's Rules
- Government Auditing Standards (Yellow Book)
- Licensure under Chapter 473

The audit will include an examination of the District's financial records, internal controls, and compliance with applicable laws and regulations.

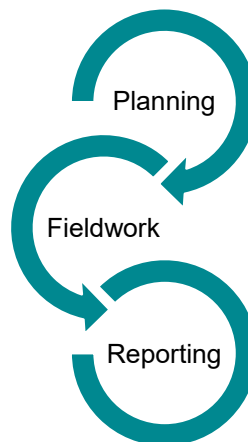
AUDIT TIMELINE

We recognize the importance of adhering to the District's annual audit deadline and are fully committed to ensuring a timely and efficient audit process. Racquel McIntosh will be responsible for the firm meeting the required deadline. Our team will strategically plan and execute the audit to ensure that the draft and auditor's reports are completed well in advance of the deadline, allowing ample time for review and discussion. Additionally, we will maintain open communication throughout the engagement to address any concerns promptly and ensure a smooth and seamless audit experience.

SCOPE OF WORK

- Conduct an independent audit in accordance with Government Auditing Standards
- Evaluate internal controls and compliance with Florida statutes
- Issue audited financial statements with findings and recommendations
- Report to the Board of Supervisors on the audit findings
- Provide ongoing support for financial and compliance questions

The audit will be performed in the three phases below;



AUDIT PLANNING

This is the most critical part of an audit, as a well planned audit determines the flow and efficiency for the entire audit. Planning consists of the following segments:

Obtain an understanding of the District – we will gain an understanding of the District in order to perform risk assessment for the various segments of the audit. It involves reviewing the policies and procedures, documenting the internal controls of the District, including compliance requirements, and making an initial assessment of inherent risk in order to determine the preliminary risk of material misstatement to the financial statements. It also includes gaining an understanding of the District's IT environment and how that affects financial reporting.

IT Assessment – we will discuss with management and document the District's IT infrastructure, including; general controls over the network and the accounting software, and specific controls within the accounting software. We will also discuss access, backups, disaster recovery, and virus protection. These discussions will assist in determining if the IT infrastructure is adequate to reduce any material financial statement misstatements.

Preliminary analytics – current vs prior year review of accounts to determine and document causes for fluctuations.

Risk Assessment - Used in conjunction with other planning items above to dictate further audit procedures.

FIELDWORK

Based on the risk assessment results from planning, a combination of analytical procedures, detail test of transactions, and use of audit confirmations will be applied by the auditor.

Analytical procedures – these will consist of revenue and expenditure variances from the prior year, variances with the budget, calculating revenue expectations, and reviewing trend analysis for anomalies.

Test of details – these will consist of tracing and vouching transactions to and from the accounting records. Will also include testing bond compliance.

Audit confirmations – these will be sent to attorneys, tax collector, bond trustees, and other entities as deemed necessary.

REPORTING

Once the fieldwork has been completed, a draft of the financial statements along with all related audit reports will be prepared for management's review. McIntosh CPA utilizes a memo to management regarding findings and recommendations not deemed significant and therefore not included in any of the audit reports. The memo will detail the observation and provide a recommendation for corrective action. No management response is required since it will not be presented in any audit report. Before a finding is reported in the audit report, a determination is made as to why the issue occurred and whether it was a one-time occurrence. We ensure that reporting items in the audit report are necessary and that recommendations are cost beneficial.

For all three phases above, if deficiencies or discrepancies are identified, management will be informed immediately to give them a chance to research and provide additional information or put corrective measures in place.

Qualifications and Experience

INDEPENDENCE

We affirm that McIntosh CPA is independent with respect to the District. We meet the independence standards of Generally Accepted Auditing Standards and the U.S. Government Accountability Office's *Government Auditing Standards*.

FIRM QUALIFICATIONS

- Licensed under Chapter 473, Florida Statutes
- Over 18 years of experience auditing governments
- Demonstrated expertise in auditing special districts and financials
- Strong track record of timely report delivery and responsiveness

The services as outlined in the statement of understanding will be overseen by Racquel McIntosh CPA, who brings over 18 years of exemplary service in the government auditing and accounting industry. In her previous role, she was an audit partner providing auditing services to municipalities and special districts throughout the State of Florida and was in charge of audit quality for the firm. In addition, she assisted clients with internal policy review, internal control best practices and implementation, and assisted with implementation of accounting software and accounting standards.

Further, she has met the educational requirements for CPAs set forth under Florida Statutes and the Government Auditing Standards (Yellow Book) issued by the Government Accountability Office (GAO). See next page for resume.

Value-Added Service

In addition to providing audit services for the District, Racquel provides an annual training session for the District accounting staff which will include; reviewing items found in the previous year's audit, accounting treatment for certain transactions, how to respond to auditor inquiry, how to analyze financial statements, and new accounting standards and regulations applicable to the upcoming audit year.

REFERENCES

Below are three districts that the engagement partner has worked on with the named management companies. In total, the engagement partner oversaw and worked on over 200 CDDs.

CATALINA AT WRINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT	Rizzetta & Company 3434 Colwell Avenue, Suite 200 Tampa, FL 33614
BERRY BAY COMMUNITY DEVELOPMENT DISTRICT	Meritus 2005 Pan Am Circle, Suite 300 Tampa, FL 33607
BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT	Inframark 210 N University Drive Coral Springs, FL 33071



RACQUEL MCINTOSH

CPA

561-981-6282

mcintoshcpa@outlook.com

Racquel McIntosh, CPA

2385 NW Executive Center
Dr. Suite 100, Boca Raton FL

EDUCATION

Masters of Accounting
Florida Atlantic University
2004

Bachelor of Arts B.B.A
Major: Accounting & Finance
Florida Atlantic University
2003

INDUSTRIES

Governments

Non-profits

MEMBERSHIPS

AICPA

CSDA

FASD

FICPA

FGFOA

FASD Board Member/Presenter

FICPA SLG Committee Member

Profile

Racquel has been providing auditing and consulting services to governments and non-profits for over 18 years. Her in-depth knowledge of government/non-profit compliance requirements, regulations, accounting principles and audit methodologies provides clients with the highest service quality delivered with the utmost integrity.

Experience

- Oct 2023- Present
McIntosh CPA
Founder & President
- 2005 - 2023
Grau & Associates
Audit Staff 2005 - 2009
Audit Senior 2009 -2011
Audit Manager 2011 - 2014,
Audit Partner 2014 - 2023
- Continuing Professional Education
Over the last two(2) years

	<u>Hours</u>
Government Accounting & Auditing	37.5
Accounting, Auditing & Other (Incl Ethics)	<u>42.5</u>
Total hours	<u>80</u>

Collaborations

In addition to external audits, Racquel has assisted clients with implementing new accounting standards and State legislation, switching ERP systems, improving internal controls via new policies and procedures, providing education via webinars/seminars, and providing guidance to management.

LIST OF SPECIAL DISTRICTS AUDITED

COMMUNITY DEVELOPMENT

- OVER 200

WATER CONTROL/DRAINAGE

- Central Broward Water Control District
- East Central Regional Water Reclamation Facility
- Old Plantation Water Control District
- Pinellas Park Water Management District
- Pinetree Water Control District (Broward and Palm Beach)
- Ranger Drainage District
- South Central Regional Wastewater Treatment & Disposal Plant

FIRE RESCUE

- San Carlos Park Fire Protection & Rescue District
- Sanibel Fire & Rescue District
- South Trail Fire & Rescue District

OTHER

- Boca Raton Airport Authority
- Greater Boca Raton Beach & Park District
- Indian Trail Improvement District
- Spring Lake Improvement District

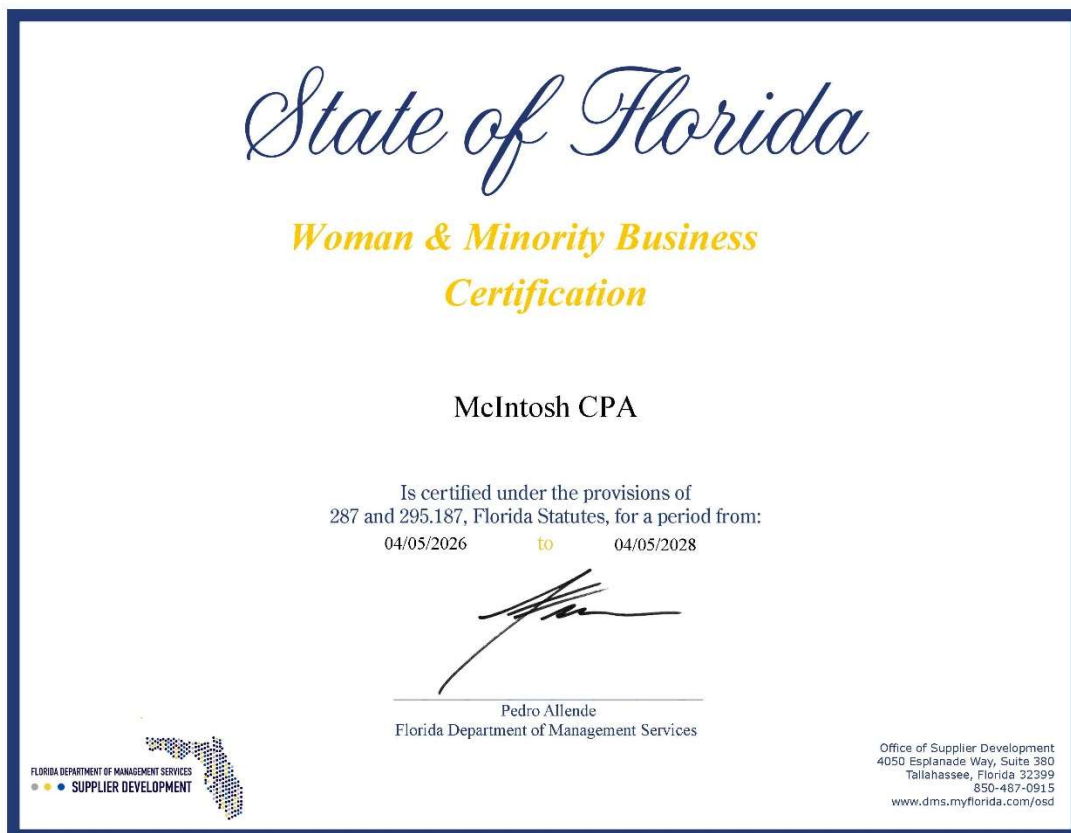
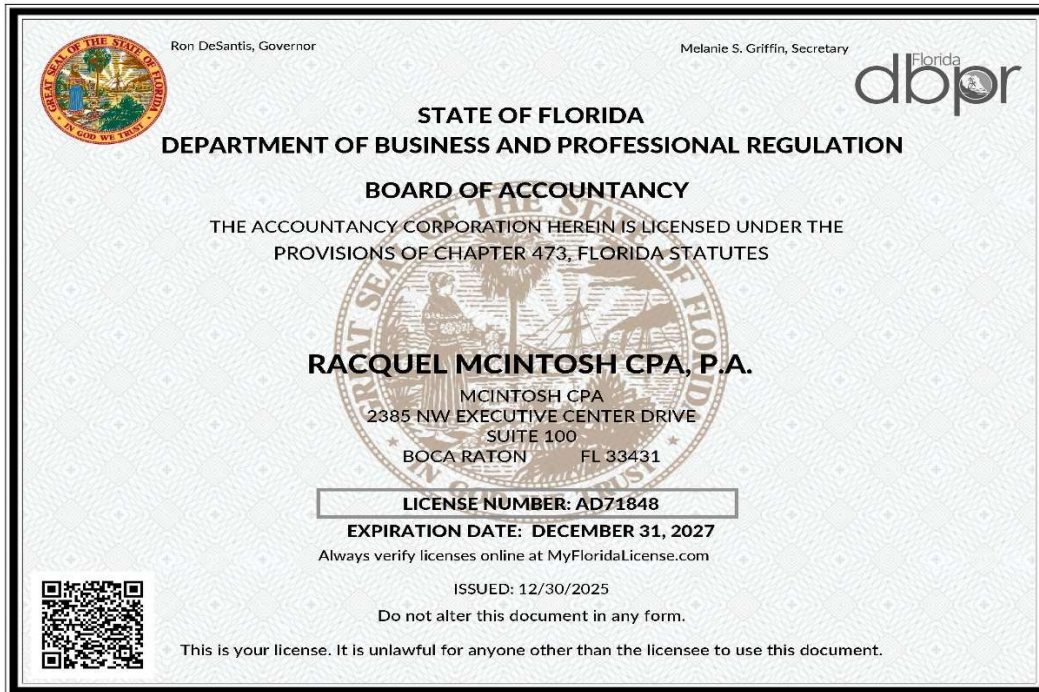
Schedule of Fees

Below are the all-inclusive fees for the District's annual financial statement audit.

Fiscal Year	Proposed Fee
2026	\$5,000
2027	\$5,100
2028	\$5,200
2029	\$5,300
2030	\$5,400

The above fees are based on the District not issuing Bonds in any of the fiscal years. If Bonds are issued, then fees will be renegotiated.

Appendix





Century Garden at Tamiami Comm. Dev Pool Maintenance Contract

www.americanpool.com

Part 1 - General Specifications

American Pool Service, located at 5819-A North Andrews Way; Ft Lauderdale, FL 33309- agrees to provide the following services for Century Garden at Tamiami Comm. Dev located at 15080 SW 116 Terrace; Miami, FL 33196, beginning on 1/1/2027 and ending on 12/31/2027.

Services

American Pool Service, Inc. will be responsible for performing 3 weekly visits (weather permitting and excluding holidays) in which the following services will be performed as necessary:

1. Vacuum pool
2. Brush pool
3. Clean skimmer baskets and skimmer gutters
4. Clean waterline tile
5. Clean hair and lint strainer
6. Test pool water chemistry and adjust as needed
7. Skim pool surface to remove floating debris
8. Maintain filter room in a clean and safe condition
9. Backwash filtration system and/or clean filter cartridges
10. Inspect all equipment to ensure proper operation
11. Notify OWNER of any parts, repairs or chemicals needed

Facilities Included: (1) pool(s); (1) spa(s); (0) fountain(s); (0) wading pool(s)

Balancing Chemicals Included?: No

Water Balancing Chemicals (i.e. Isocyanuric Acid Stabilizer, Calcium Chloride and Sodium Bicarbonate) are not included in this proposal if noted above. These chemicals will be billed every 6 months at a cost of \$450.00. If you would like to include these chemicals in your contract and not be billed additionally, please initial in the space provided to the right.

By initialling this option, the contract price listed below will be increased by \$75.00 per month.

Initial:

Special Notes:

This Agreement may be canceled by either party with a Thirty (30) day written notice. This proposal is to provide 3X a week full pool service & 2X a week chemical testing and logging results, only (Saturday & Sundays not included). Any other services needed on chemical testing visits would be additional.

American Pool will keep a log book with the chemicals readings as required by the Health Department.

American Pool will maintain all life rings, ropes, Sheppard hooks, filter pressure gauges, and flow meters. Inform the Management of any replacement or repair needed

American Pool will clean the chemical controller probes (1) per month

Compensation and Terms

The charge for the services listed above shall be: **# Visits/Week: 3 \$1,260.00 Per Month**

Any chemicals, parts or repairs over the amount of \$100.00 will be submitted to the owner in writing for approval prior to American Pool Service commencing corrective action. All invoices presented to OWNER will be paid in full within 30 days of the invoice date or will be subject to a 1.5% per month finance charge (18% annually). This agreement is subject to the terms and conditions attached in Parts 2-7.

Accepted:

Owner/Agent

Neil Gates

President

Date: _____

Date: _____

5819-A North Andrews Way * Ft Lauderdale, FL 33309- * Phn:(954) 792-1191 * Fax:(954) 792-1226

NOW THEREFORE, in consideration of the promises and of other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

PART 2 - CHEMICALS AND SUPPLIES

CONTRACTOR will supply all chemicals necessary to adjust the chlorine and pH levels in the pool. In addition all water balancing chemicals will be provided by the Owner, (Balancing chemicals to include Calcium Chloride, Sodium Bicarbonate and Cyanuric Acid). Any special Chemicals needed (i.e. phosphate remover, algicides ,etc) will be in addition to the base monthly contract, with prior OWNER approval. Chemicals, clean-up, high water level removal due to weather will be billed in addition to the monthly contract.

PART 3 – OWNER’S RESPONSIBILITIES

REPAIRS, BILLS, AND INVOICES: It is agreed and understood that the OWNER shall pay all repair bills and invoices submitted to OWNER by CONTRACTOR within 30 days of receipt. It is agreed and understood that this covenant is an independent covenant of this contract. All materials supplied by CONTRACTOR remain the property of CONTRACTOR until materials are paid in full.

All applicable taxes (i.e. Federal, State) for any equipment, labor, chemicals, or any other sales are not included in the prices represented in this agreement and shall be applied as an extra to all invoices as applicable.

Restrictive endorsements or other statements on checks accepted by CONTRACTOR will not apply and in no way alter this contract.

PART 4 – DEFAULT/ LIQUIDATED DAMAGES

In the event that OWNER fails to make any of the payments required hereunder or fails to comply with any of the terms of this Agreement, the OWNER shall be in default and CONTRACTOR, at its sole option, shall have the right (i) to declare this Agreement terminated and immediately cease to provide any and all services, supplies and personnel to OWNER at the pool site or elsewhere, and (ii) avail itself of any and all remedies, both legal and equitable, it may be entitled to at the time of default, to specifically include but not be limited to the damages set forth below in liquidated damages.

It is agreed and understood that in the event any sums of money which are due to CONTRACTOR under and by virtue of this agreement are not paid in full by OWNER within thirty (30) days subsequent to the receipt of an invoice for the same, said sum shall bear interest at the rate of 1.5% per month. This provision shall be applicable in addition to any rights and remedies, which CONTRACTOR may have under any other provisions of this agreement.

In the event of termination of performance by CONTRACTOR under the terms of this Agreement for nonpayment of any sum due hereunder by OWNER, it is expressly agreed and understood that CONTRACTOR shall be entitled to retain all sums of money previously received from the OWNER, and shall be entitled to collect all sums of money due including reasonable attorney’s fees under the terms of the contract. The charges for any chemicals, supplies or labor that is outstanding are also due at the time of termination.

PART 5- BINDING EFFECT

The terms and provisions of this Agreement shall be binding on the OWNER its successors and/or heirs and to the benefit of CONTRACTOR and its successors and assigns. OWNER shall not have the right to assign, pledge or encumber in any way any part of its interest in this Agreement without the prior written consent of CONTRACTOR. CONTRACTOR, however, shall have the right to assign any and all rights, services and obligations under this Agreement.

This Agreement shall be governed and construed in accordance with the laws of the State of Florida.

PART 6- INSURANCE

CONTRACTOR shall maintain at its sole cost Comprehensive General Liability covering the legal liability for both bodily injuries and property damages as well as Workers Compensation Insurance and Commercial Automobile Insurance.

The total Insurance Coverage provided including umbrella is \$22 MILLION. If coverage falls below 5 MILLION combined liability and umbrella, OWNER will be notified. Owner will be furnished a certificate of insurance stating such.

PART 7- MISCELLANEOUS

This contract embodies the entire understanding between the parties, and there are no other agreements, representations or warranties in connection therewith. IN WITNESS HEREOF, the parties hereto have signed this contract by their duly authorized representative and/or agents who represent that they have the express authority to enter this agreement in behalf of each party.

OWNER acknowledges that it owns and/or operates the pool facility and has legal capacity and authority to enter into this Agreement and bind the property owner of the pool facility. This Agreement is a valid and legally binding obligation of OWNER and is fully enforceable against OWNER and the party which owns and operates the pool facility.

Accepted:

Owner/Agent

Neil Gates

President

Date: _____

Date: _____

GARDEN ESTATES AT HAMMOCKS PARK- SW 112 St and HAMMOCKS BLVD | Landscape Improvements



● Existing tree/palm to remain

LANDSCAPE LEGEND

-  (5) Gumbo Limbo / *Bursera simaruba*
14' Ht. Min.
-  (8) Green Buttonwood / *Conocarpus erectus*
14' Ht. Min.
-  (4) Bulnesia / *Bulnesia arborea*
14' Ht. Min.

LANDSCAPE NOTES

1. All landscape material to be Florida #1 quality or better at time of final acceptance
2. Landscape locations are approximate, adjust layout in field if necessary
3. All utilities must be cleared / identified prior to digging, call 811 for underground clearance
4. Installer to identify all utility boxes, electric, water, etc. at perimeter of project areas to aid in utility locates
5. Installer to use caution when digging / installing plants to avoid any damage to persons or property
6. INSTALLER SHALL HAND DIG IF PLANTING LOCATION IS WITHIN 3 FEET OF UTILITY LINE AND / OR CONFLICT
7. Installer shall clean up daily and not leave any open planting holes after each work day
8. Installer shall secure trees and/or palms at time of planting and remove supports after 1 year
9. Installer shall water landscape to ensure survival
10. Refer to bid and contract documents for more information



9/16/26

Century Gardens at Tamiami CDD
15080 SW 116 TER
Miami, Fl. 33196

RE: Bubbler installation

Playground on Hammocks Blvd

After the (17) hardwood trees are installed, we recommend modifying the irrigation system in the area. We recommend installing a bubbler per tree. This will help the new trees get sufficient water needed to grow and not die. This job will require our team to locate the current pipes underground. Once located we will need to trench and add a line to the location of the newly installed trees. Then, we will add the bubbler at the end of that line and adjust accordingly. Lastly, we will set the system with a separate program to run the sufficient amount of water needed for the newly installed trees.

For this type of job, we charge time and materials. However, since there are a few factors, we cannot account for at the moment it is difficult to give you an exact price.

So, we estimate that the job would not exceed \$700.00

**** Price includes removal and disposal of debris generated in this job****

Acceptance of proposal:

Date: _____

Fernando Toledo
ISA Certified Arborist
Turf Management

This proposal becomes a Contract upon acceptance by both parties.



FAY SURFACES SERVICES LLC
(772) 877-1948 AND (786) 975-5847
WWW.FAYSURFACESERVICE.COM
9645 BAYMEADOWS RD. APT 687 JACKSONVILLE, FL 32256
FAYSURFACESSERVICES@GMAIL.COM

QUOTATION

SEP 17, 2026

FOR: Century Garden at Tamiami CDD
15080 SW 116th Terrance Miami, FL 33196
(786) 732-4145
jbarroso01@castlegroup.com

NUMBER: 26-5096-02 Playground
Refinishing and Repainting
DATE: Sep 17, 2026

Hammock Playground

Description	Quantity	Unit price	TAX	Amount
PLAYGROUND REFINISHING AND PAINTING	1	\$11,800.00	0 %	\$11,800.00

SCOPE OF WORK - PLAYGROUND REFINISHING & PAINTING

Fay Surfaces Services LLC will provide all labor, materials, equipment, surface preparation, and professional coating application required to refinish the designated metal and plastic components of the existing playground equipment.

ITEM 1 - METAL COMPONENTS

Surface preparation and professional recoating of the designated existing metal components, including:

Playground support posts

Metal decks and steps

Handrails

Metal climbers

Metal accents

Swing frame

Metal support posts associated with the three (3) freestanding stepping/balance components

Associated exposed metal components included within the designated playground structure

Surfaces will be cleaned and mechanically prepared as required. Loose or deteriorated coating and visible surface rust will be removed from affected areas prior to coating application.

Prepared metal surfaces will receive an appropriate protective coating system designed to provide corrosion resistance and long-term exterior durability.

ITEM 3 - SHADE STRUCTURE - METAL FRAME

Surface preparation and professional recoating of the existing shade structure metal frame, including:

Center support post

Overhead structural arms

Braces

Description	Quantity	Unit price	TAX	Amount
Brackets Connection points Other exposed metal framing components Areas exhibiting surface rust, corrosion, or coating deterioration will be mechanically prepared prior to application of the protective coating system. The existing shade fabric is not included for painting and will be protected during the coating process. SURFACE PREPARATION & APPLICATION All designated surfaces will be cleaned and prepared as necessary prior to coating. Preparation may include sanding, scraping, removal of loose or failing coatings, treatment of localized surface rust, and masking/protection of adjacent components not scheduled for painting. Coatings will be professionally applied in accordance with applicable product requirements to achieve proper adhesion, coverage, and a uniform finished appearance. EXCLUSIONS Replacement of damaged playground components, structural repairs, welding, replacement of hardware, replacement of shade fabric, safety surfacing/mulch, and components not specifically identified in this Scope of Work are excluded unless otherwise stated in writing.				
SHADE STRUCTURE	1	\$8,700.00	0 %	\$8,700.00
ITEM 2 - PLASTIC COMPONENTS Surface preparation and professional refinishing of the following designated plastic playground components: Two (2) Single Slides with Hoop One (1) Double Slide Two (2) Plastic Activity Panels Three (3) Freestanding Plastic Stepping/Balance Components Plastic surfaces will be thoroughly cleaned and properly prepared to promote coating adhesion. An appropriate bonding system and durable exterior coating will be applied to the designated plastic components.				
		SUBTOTAL:		\$20,500.00
		TAX:		\$0.00
		TOTAL		\$20,500.00

Comments

Prepared by : Rafael Ramos and Carlos Driggs
Payment Terms: 60 % upfronnt and 40 % upon completion
Project Duration: 10 days (weather permitting)

Warranty Terms : 5 years



FAY SURFACES SERVICES LLC

PAINT & COATING LIMITED WARRANTY

PLAYGROUND – METAL & PLASTIC COMPONENTS



PROJECT: Hammocks Blvd
CONTRACTOR: Fay Surfaces Services LLC

WARRANTY PERIOD: Five (5) Years
EFFECTIVE DATE: Date of Substantial Completion (DSC)

Fay Surfaces Services LLC warrants the workmanship and application of the protective coating system applied to the designated metal and plastic components included in the approved Scope of Work. This warranty is provided to the Owner in accordance with the terms and conditions set forth below.



METAL COMPONENTS – COVERAGE

This Limited Warranty covers premature coating failure attributable to improper surface preparation or application performed by Fay Surfaces Services LLC on the designated metal components, including:

- Playground support posts
- Metal decks and steps
- Handrails
- Metal climbers
- Metal accents
- Swing frame
- Metal support posts associated with the freestanding stepping/balance components
- Shade structure metal frame and associated exposed metal components included in the approved Scope of Work

Coverage includes premature peeling, flaking, or delamination of the applied coating under normal service conditions.

Areas exhibiting surface rust or corrosion at the time of preparation will be mechanically prepared and treated prior to application of the protective coating system.



PLASTIC COMPONENTS – COVERAGE

This Limited Warranty covers premature coating failure attributable to improper surface preparation or application performed by Fay Surfaces Services LLC on the following designated plastic components:

- Two (2) Single Slides with Hoop
- One (1) Double Slide
- Two (2) Plastic Activity Panels
- Three (3) Freestanding Plastic Stepping/Balance Components

Coverage includes premature peeling, flaking, or delamination of the applied coating resulting from improper preparation or application.



WARRANTY REMEDY

For conditions determined to be covered under this Limited Warranty, Fay Surfaces Services LLC will provide the necessary surface preparation and touch-up or recoating of the affected area at no additional charge to the Owner.

Warranty service is limited to the specific affected areas and does not require complete refinishing of the playground or entire component unless determined necessary by Fay Surfaces Services LLC.



EXCLUSIONS

This Limited Warranty does not cover damage or coating deterioration resulting from:

- Normal wear and tear from playground use
- Scratches, gouges, abrasion, impact, or vandalism
- Misuse or abnormal use of the equipment
- Damage caused by maintenance equipment, landscaping operations, or third parties
- Structural movement, cracking, deformation, or failure of the underlying equipment
- Existing concealed corrosion or deterioration originating beneath or within the original substrate
- Rust or corrosion caused by structural failure, trapped moisture, damaged hardware, or conditions outside the applied coating system
- Chemical exposure, harsh cleaning agents, solvents, or improper maintenance
- Natural fading, chalking, or minor color variation caused by prolonged UV and weather exposure
- Damage caused by hurricanes, flooding, extreme weather, acts of nature, or other conditions beyond the control of Fay Surfaces Services LLC
- Normal wear or abrasion of plastic slides and other high-contact/high-traffic plastic surfaces resulting from regular playground use



LIMITATION

This warranty applies exclusively to the coating workmanship performed by Fay Surfaces Services LLC and does not constitute a warranty of the structural integrity, original manufacturing materials, existing playground equipment, hardware, or components manufactured or installed by others. The warranty is non-transferable unless otherwise agreed to in writing by Fay Surfaces Services LLC.

Carlos Driggs

Carlos Driggs

CEO & Founder

Certified Playground Installer Specialist (NPCAI)

Fay Surfaces Services LLC

OWNER ACKNOWLEDGMENT

By: _____

Title: _____

Date: _____



JACKSONVILLE, FLORIDA



(786) 683-6816



faysurfacesservices@gmail.com

FOREVER ALWAYS YOUNG (FAY)

June 27, 2026 Revised July 31, 2026 (*Revisions italicized*)

Attention:

District Manager Gloria Perez (gperez@sdsinc.org)
Century Gardens at Tamiami Community Development District
Special District Services, Inc.
The Oaks Center, 2501A Burns Road
Palm Beach Gardens, FL 33410

**Re: Century Gardens at Tamiami Community Development District.
Yearly District Engineer's Report for Fiscal Year 2026-2027
Pursuant to Section 9.21(b) of the Master Trust Indenture as it relates to
Special Assessment Bonds, Series 2007, 2014, 2017, and 2018.**

Dear District Manager,

This statement is being made pursuant to Section 9.21(b) of the Master Trust Indenture between Century Gardens at Tamiami Community Development District (the "District" or "CDD") and Regions Bank as trustee dated May 1st, 2007, as it relates to the Special Assessment Bonds, Series 2007A & 2007B, (the "Original Project"). This statement is also being made pursuant to Section 9.21(b) of the Master Trust Indenture between the District and Wells Fargo, National Association as trustee dated November 1st, 2014, as it relates to the Special Assessment Bonds, Series 2014, Series 2017, and Series 2018 together, the 2014 Project (the "Expansion Area Project"), the 2017 Project (the "Tract B Assessment Area Project"), and the 2018 Project (the "Clubhouse Acquisition Project"). With this statement we are setting forth **(i)** our findings as to whether such portions of the CDD Project still owned by the District have been maintained in good repair, working order and condition, and **(ii)** our recommendations as to the proper maintenance, repair, and operation of such portions of the CDD Project during the ensuing Fiscal Year 2026-2027, and an estimate of the amount of money necessary for such purpose.

- (i) **District Property and Condition.** As of the date of this statement, the land tracts shown in Exhibits 3 and 4 attached to this statement, together with the completed public infrastructure within the tracts, including entrance features, roadways, and stormwater drainage, have been completed and conveyed to the District for ownership and maintenance. Such land tracts and infrastructure are in good repair, working order and condition.
- (ii) **Operations and Maintenance of District Property.** We think that for Fiscal Year 2026-2027, the District proposed amounts for field operations are adequate to properly maintain, repair and operate most of the public infrastructure for which the District is currently responsible. (Refer to [Financials – Century Gardens Tamiami Community Development District](#) for the FY 2026-2027 Proposed Budget).

Below is a list of current agreements the District has entered with other entities in connection with operations and maintenance of District facilities. Copies of those agreements are available upon request to the District Manager:

1. License Agreement dated September 6, 2018, between the District and the Gardens by the Hammocks Homeowners Association, Inc. for public clubhouse access.
2. Maintenance Agreement dated July 16, 2019 between the District and Gardens by the Hammocks Homeowners Association, Inc. assigning maintenance responsibilities to the Association related to the roadway, landscaping, irrigation, entrance features and drainage facilities within the Expansion Area of the District.
3. Maintenance Agreement dated June 12, 2029 between the District and Century Gardens Homeowners Association, Inc. assigning maintenance responsibilities to the Association related to the roadway, landscaping, irrigation, entrance features and drainage facilities.
4. First Amendment to Maintenance Agreement dated June 29, 2026 between the District and Century Gardens Homeowners Association, Inc. to remove the Association responsibility for the maintenance of the stormwater management system while retaining is obligations to maintain the onsite roads and related traffic signage and traffic markings as described in the previous maintenance agreement dated June 12, 2019.
5. First Amendment to Maintenance Agreement dated June 29, 2026 between the District and Gardens by the Hammocks Homeowners Association, Inc. to remove the Association responsibility for the maintenance of the stormwater management system while retaining is obligations to maintain the onsite roads and related traffic signage and traffic markings as described in the previous maintenance agreement dated July 16, 2019.

We recommend that the District create a sinking fund to finance the future capital expense at the end of the service life of the pavements within the District roadways. The table below provides an estimate of the replacement costs at the end of the pavement service life and the estimated annual contributions over the remaining service life to fund the future expense.

ESTIMATE OF COSTS FOR RESURFACING THE CDD IN "n" YEARS- 2007 PROJECT									
Analysis and Annuity Recommendation									
Pavement Service Life (30 Years Estimated)		Present Year	Remaining Service Life (Yrs)	Present Year Cost (PC) of Pavement Replacement (Mill and Resurface 3/4" Thick)			Future Replacement Cost @ End of Service Life* For 2.5% Inflation Rate (r)	Annual Interest Rate	Annuity to Finance (FC) in (n) Years given (i)
From	To		(n)	Quantity (SY)	Unit Cost (\$/SY)	(PC)	FC= (PC)(1+r/100)^n	(i)	FCi/((1+i)^n-1)
PAVEMENTS									
2014	2044	2026	18	51,400	\$10.00	\$514,000	\$801,665	0.25%	\$43,598
PAVEMENT MARKINGS AND SIGNING									
2022	2032	2026	6	51,400	\$2.50	\$128,500	\$149,021	0.25%	\$24,682

ESTIMATE OF COSTS FOR RESURFACING THE CDD IN "n" YEARS- 2014 AND 2017 PROJECT									
Analysis and Annuity Recommendation									
Pavement Service Life (30 Years Estimated)		Present Year	Remaining Service Life (Yrs)	Present Year Cost (PC) of Pavement Replacement (Mill and Resurface 3/4" Thick in the Clubhouse and Replace Pavers at the Entrances)			Future Replacement Cost @ End of Service Life* For 2.5% Inflation Rate (r)	Annual Interest Rate	Annuity to Finance (FC) in (n) Years given (i)
From	To		(n)	Quantity (SY)	Unit Cost (\$/SY)	(PC)	FC= (PC)(1+r/100)^n	(i)	FCi/((1+i)^n-1)
PAVEMENTS									
2016	2046	2026	20	2,982	\$10.00	\$29,820	\$48,864	0.25%	\$2,386
PAVEMENT MARKINGS AND SIGNING									
2017	2027	2026	1	2,982	\$2.50	\$7,455	\$7,641	0.25%	\$7,641

We recommend that the District consider creating a 5-year cyclical program for servicing the inlets, manholes, pipes French drains and endwalls of the stormwater drainage system. The program consists of servicing 20% of the system every year so that at the end of the fifth year, 100% of the system will be serviced. The tables below show the estimated amount that would need to be budgeted yearly to service the approximately 211 drainage structures and 9,909 Linear Feet of pipes in the District. It is also estimated that 10-11 baffles will need to be replaced yearly. The program may be financed yearly or in one lump sum when needed, or at any other period combination, at the discretion of the Board of Supervisors. Refer to Exhibits 5 and 6.

5-YEAR CYCLE ESTIMATE OF YEARLY COSTS FOR SERVICING THE STORMWATER DRAINAGE					
Year	Drainage Component	Unit	Quantity (Q)	Unit Price (\$/Unit)	Cost (\$)
(Y1)	Structures Cleaning	EA	68	230.00	15,640
	Baffle Detachment	EA	51	50.00	2,550
	Baffle Replacement	EA	13	600.00	7,800
	Pipe Cleaning and CCTV	LF	2,553	6.75	17,233
	Cost				43,223
(Y2)	Structures Cleaning	EA	36	236.00	8,496
	Baffle Detachment	EA	32	51.00	1,632
	Baffle Replacement	EA	8	615.00	4,920
	Pipe Cleaning and CCTV	LF	1,839	6.92	12,726
	Cost				27,774
(Y3)	Structures Cleaning	EA	36	242.00	8,712
	Baffle Detachment	EA	32	53.00	1,696
	Baffle Replacement	EA	8	630.00	5,040
	Pipe Cleaning and CCTV	LF	1,839	7.09	13,039
	Cost				28,487
(Y4)	Structures Cleaning	EA	36	248.00	8,928
	Baffle Detachment	EA	32	54.00	1,728
	Baffle Replacement	EA	8	646.00	5,168
	Pipe Cleaning and CCTV	LF	1,839	7.27	13,370
	Cost				29,194

	Cost				29,194
(Y5)	Structures Cleaning	EA	35	254.00	8,890
	Baffle Detachment	EA	32	55.00	1,760
	Baffle Replacement	EA	8	662.00	5,296
	Pipe Cleaning and CCTV	LF	1,839	7.45	13,701
	Cost				29,647
Total	Total Structures Cleaning	EA	211		
	Total Baffle Detachment	EA	179		
	Total Baffle Replacement	EA	45		
	Total Pipe Cleaning and CCTV	LF	9,909		
	Total Cost				158,325.00
Prices Annual Inflation Rate of:		%			2.50
Baffle Replacement Quantity to be 25 % of the Baffle Detachment.					
Quantities (Q) for First Year (Y1) were computed from plans and other sources.					
Quantities for Y2, Y3 and Y4 were computed as: $Q2 = Q3 = Q4 = (Total\ Q - Q1)/4$					
Quantities for Y5 were computed as: $Q5 = Q - Q1 - Q2 - Q3 - Q4$					

- (iii) **Insurance.** The District carries general liability, property, inland marine, hired non-owned auto, employment practices liability, public officials liability, crime and deadly weapon protection insurance under Agreement No. 100125024 with Florida Insurance Alliance and has budgeted sufficient funds for the \$28,226 policy renewal.

If you have any questions, or require additional information, please do not hesitate to contact us at 305-640-1345 or at Alvarez@Alvarezeng.com.

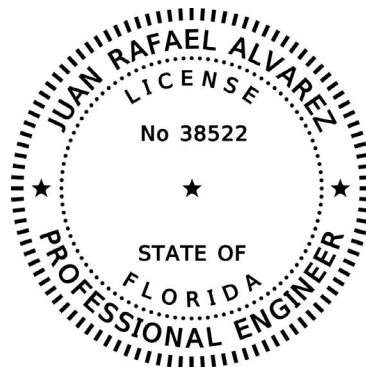
Sincerely,

Alvarez Engineers, Inc.

**Juan R
Alvarez**

Digitally signed by
Juan R Alvarez
Date: 2026.07.31
17:36:00 -04'00'

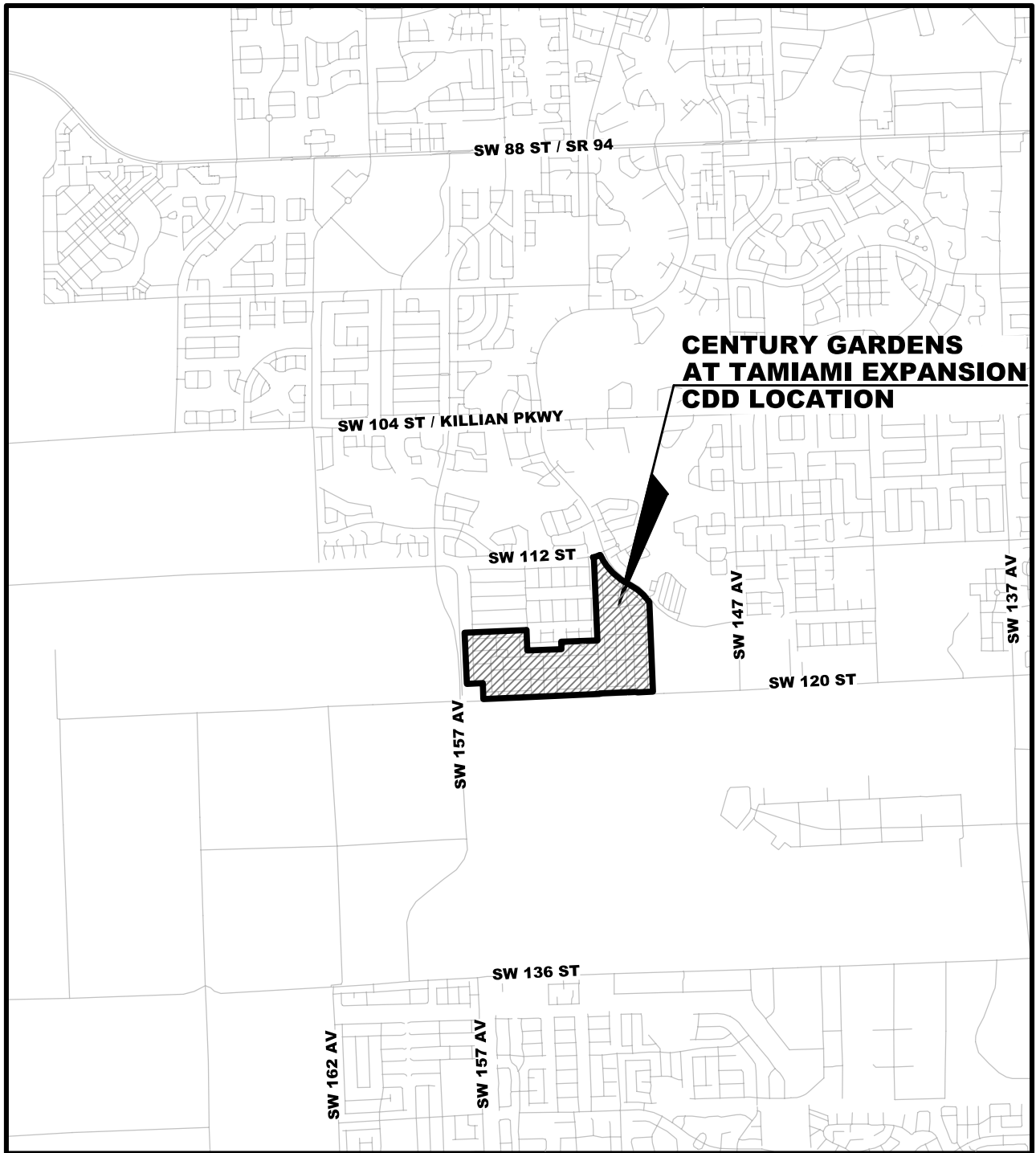
Juan R. Alvarez, PE
District Engineer
Date: June 27, 2026
Revised: July 31, 2026



This item has been digitally signed and sealed by
Juan R. Alvarez, PE on the date adjacent to the seal

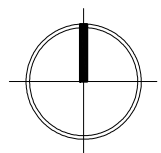
Signature must be verified on any electronic copies

Cc: Michael Pawelczyk, District Counsel mjp@bclmr.com

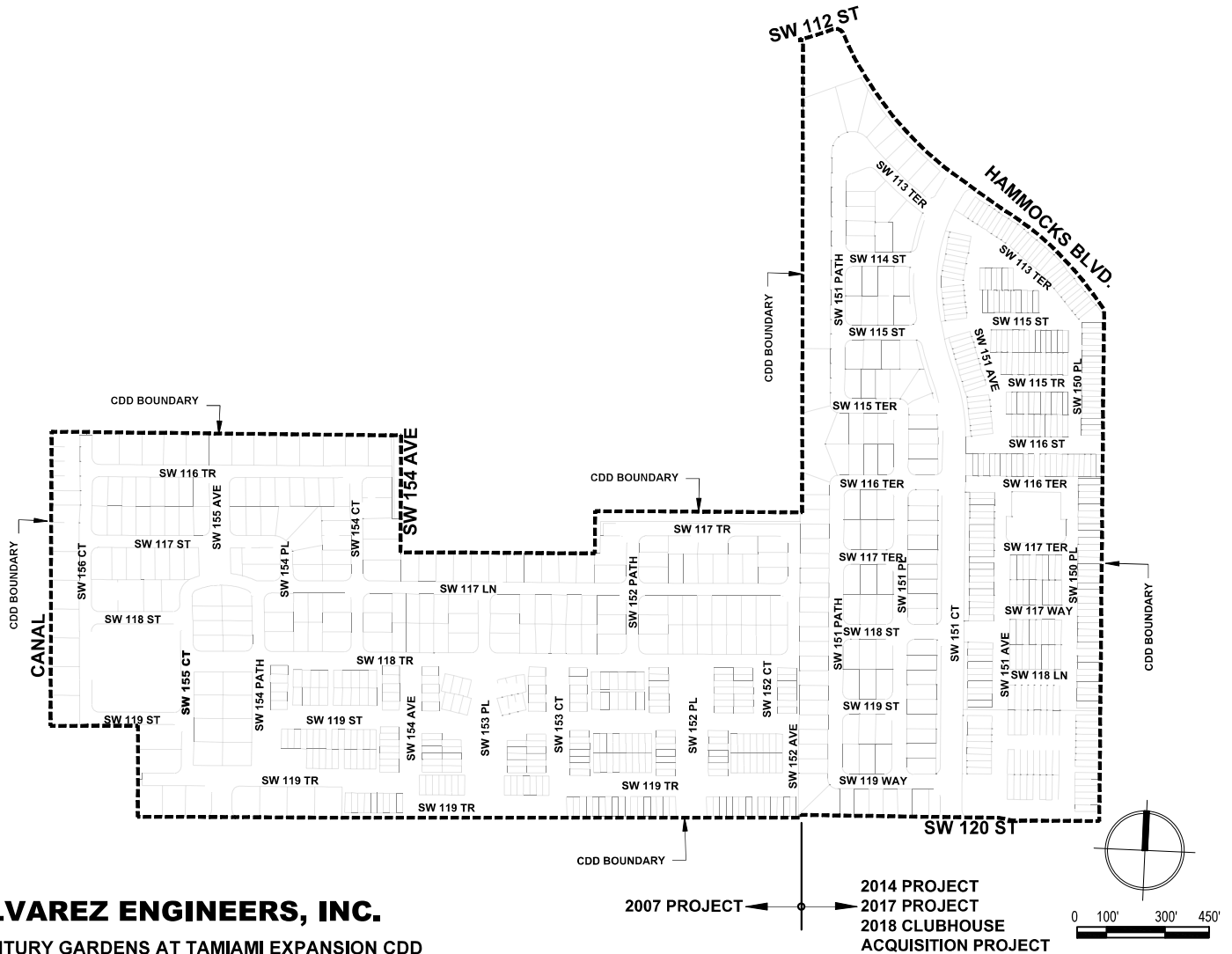


ALVAREZ ENGINEERS, INC.

**CENTURY GARDENS AT TAMIAMI EXPANSION CDD
LOCATION MAP**



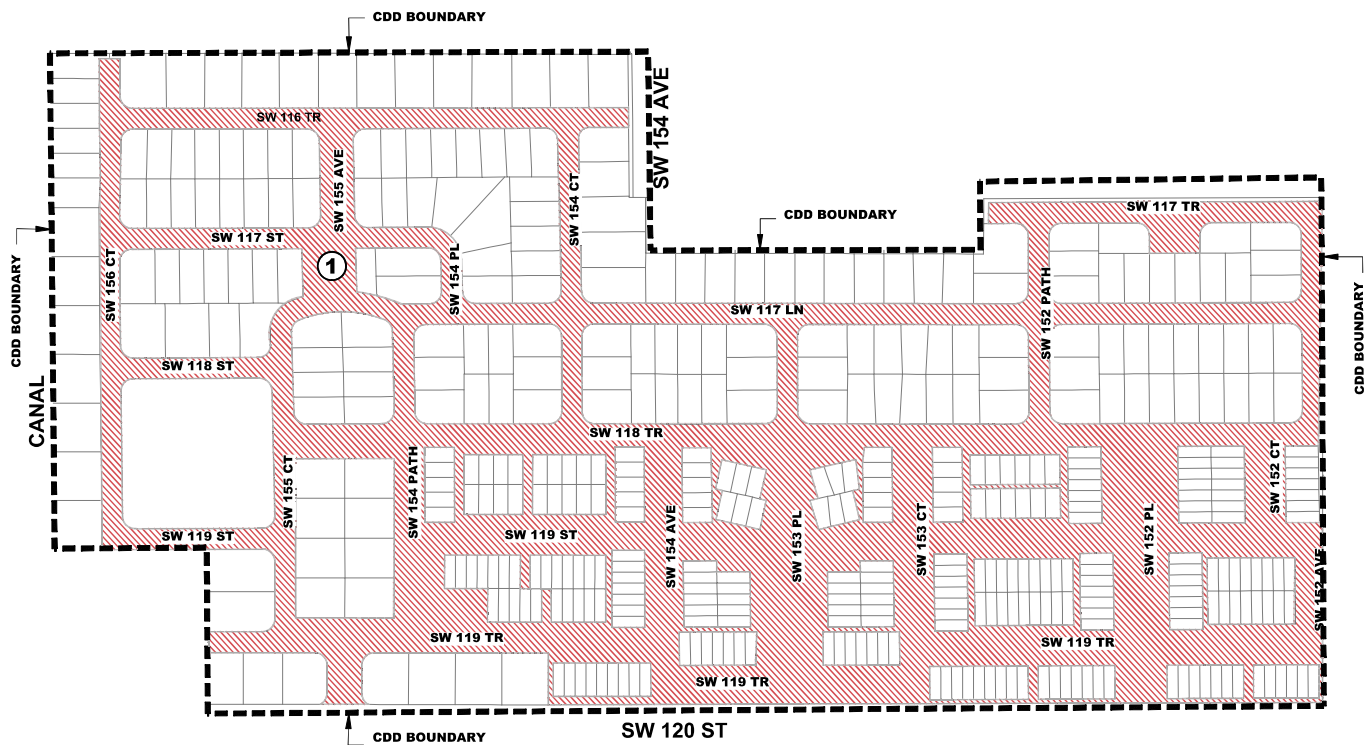
0 500' 1500' 3000'



ALVAREZ ENGINEERS, INC.
 CENTURY GARDENS AT TAMIAMI EXPANSION CDD
 DISTRICT BOUNDARY

EXHIBIT 2

6



① CDD OWNERSHIP
 PORTION OF TRACT "E" (PB 166, PG 99)
 FOLIO 30-5909-048-4510
 ORB 26025, PG 777
 CATEGORY: INTERIOR ROADS AND DRAINAGE

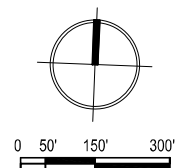
LEGEND:
 ORB: OFFICIAL RECORD BOOK
 PB: PLAT BOOK
 PG: PAGE
 QCD: QUIT CLAIM DEED
 SWD: SPECIAL WARRANTY DEED

ALVAREZ ENGINEERS, INC.

CENTURY GARDENS AT TAMIAMI CDD
CDD LAND OWNERSHIP

DETAIL OF 2007 PROJECT

EXHIBIT 3





FORMER TRACT "R"
(PB 172, 50)
FOLIO: 30-5909-051-0480
(QCD 31088-2697)
OWNER: GARDENS BY THE HAMMOCKS HOA, INC.
CATEGORY: CDD OWNS ROADWAY &
DRAINAGE IMPROVEMENTS

COUNTY OWNERSHIP

- ① TRACT "A" (PB 170, PG 60)
FOLIO 30-5909-050-3990
ORB 31622, PG 1107
CATEGORY: PARK

CDD OWNERSHIP

- ② TRACTS "E, F, G, H, I, K, N, O, P, AND Q" (PB 170, PG 60)
FOLIOS 30-5909-050-4030
30-5909-050-4040
30-5909-050-4050
30-5909-050-4060
30-5909-050-4090
30-5909-050-4120
30-5909-050-4130
30-5909-050-4140
30-5909-050-4150
30-5909-050-4070
ORB 29673, PG 3495
CATEGORY: LANDSCAPE TRACTS
- ③ TRACTS "D, J AND L" (PB 170, PG 60)
FOLIOS 30-5909-050-4020
30-5909-050-4080
30-5909-050-4100
ORB 29673, PG 3495
CATEGORY: LANDSCAPE TRACTS
AND ENTRY FEATURES
- ④ TRACT "M" (PB 170, PG 60)
FOLIO 30-5909-050-4110
ORB 31139, PG 1513
CATEGORY: CLUBHOUSE
- ⑤ TRACT "S" (PB 172, 50)
FOLIO: 30-5909-051-0490
ORB 30828, PG 4071
CATEGORY: LANDSCAPE
TRACT

CDD EASEMENTS

- A TRACT "R" (PB 172, PG 50)
FOLIO: 30-5909-051-0480
ORB 29609, PG 490
CATEGORY: ENTRY FEATURE
- B TRACT "R" (PB 172, 50)
FOLIO: 30-5909-051-0480
ORB 30828, PG 4068
CATEGORY: ROADS AND DRAINAGE

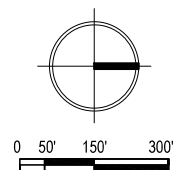
LEGEND:
ORB: OFFICIAL RECORD BOOK
PB: PLAT BOOK
PG: PAGE
QCD: QUIT CLAIM DEED
SWD: SPECIAL WARRANTY DEED

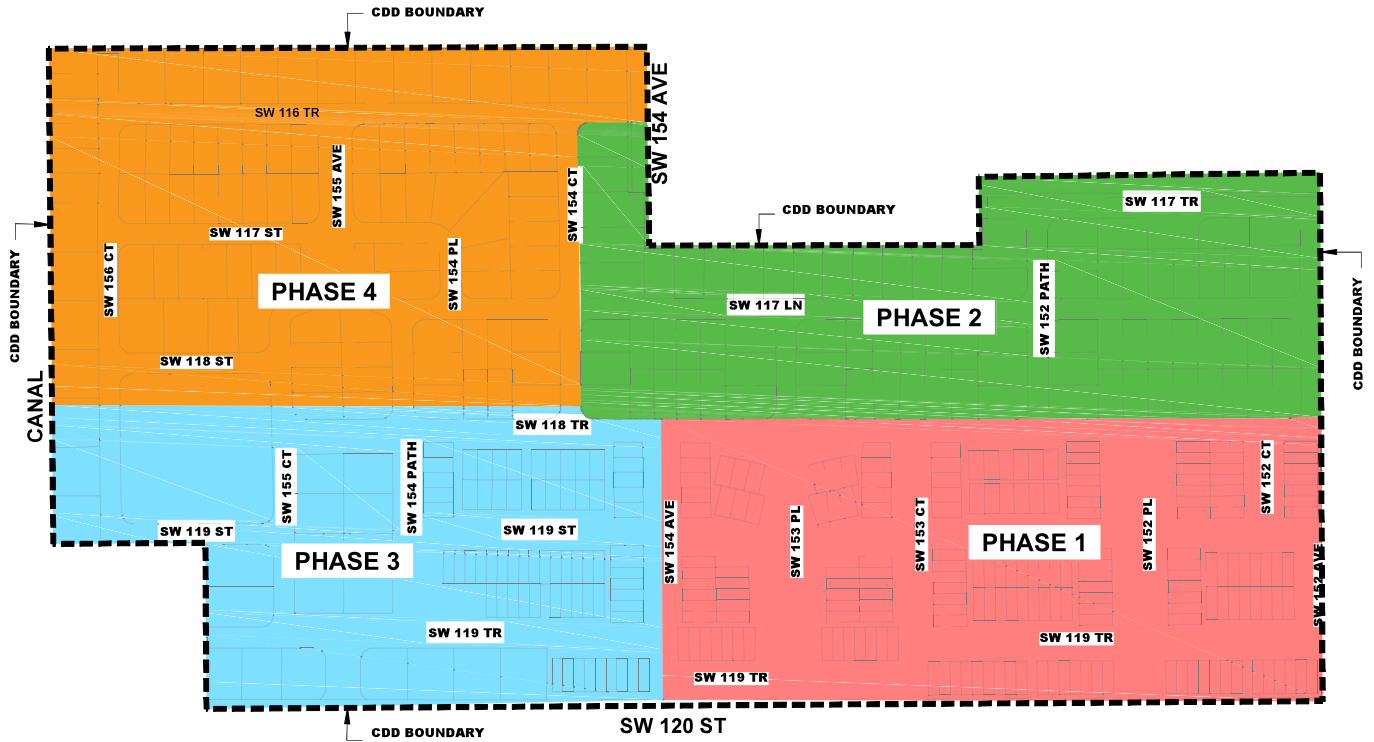
ALVAREZ ENGINEERS, INC.

CENTURY GARDENS AT TAMIAAMI EXPANSION CDD CDD LAND OWNERSHIP AND EASEMENTS

DETAIL OF 2014, 2017 AND 2018 PROJECTS

EXHIBIT 4





ALVAREZ ENGINEERS, INC.
 CENTURY GARDENS AT TAMiami CDD
DRAINAGE SYSTEM MAINTENANCE

DETAIL OF 2007 PROJECT

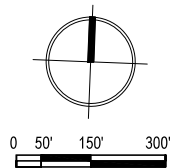
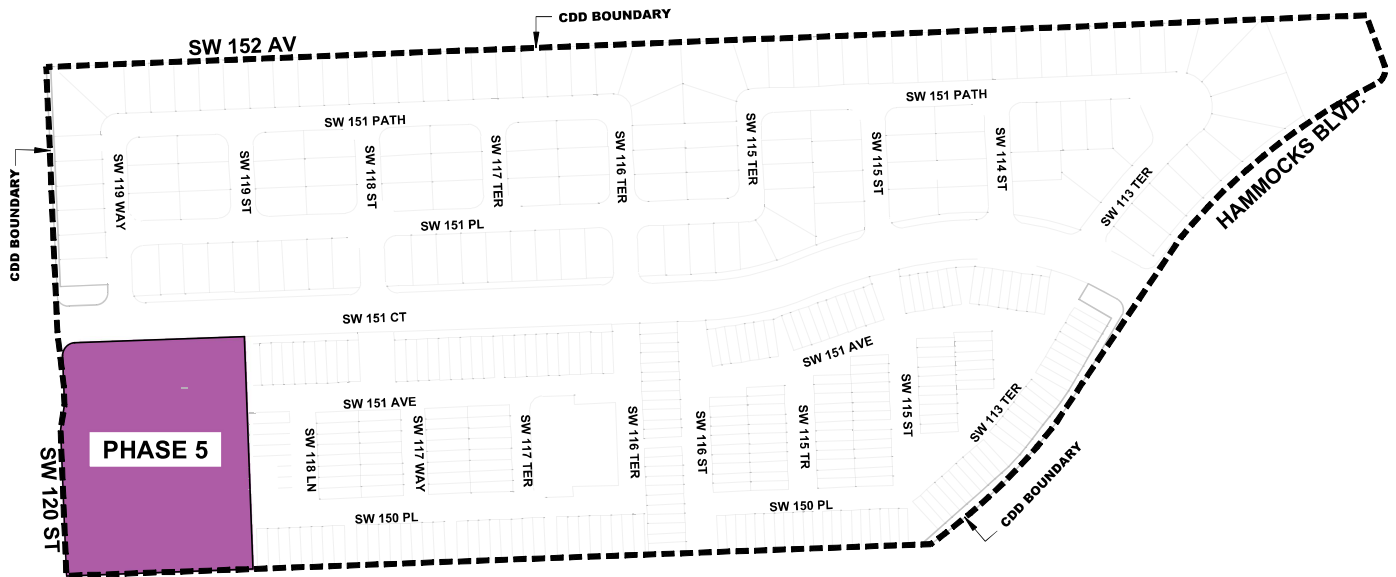


EXHIBIT 5

9



ALVAREZ ENGINEERS, INC.

CENTURY GARDENS AT TAMIAAMI EXPANSION CDD
DRAINAGE SYSTEM MAINTENANCE

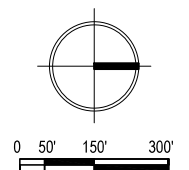


EXHIBIT 6

10

AFFIDAVIT OF PUBLICATION

Account #	Order Number	Identification	Order PO	Cols	Depth
57868	IPL0371579	Legal Ad - IPL0371579		1.0	78.0L

ATTENTION: Century Gardens at Tamiami CDD IP
2501A Burns Road
Palm Beach Gardens, FL 33410
larcher@sdsinc.org

Notice of Public Hearing and Special Board Meeting of the Century Gardens at Tamiami Community Development District

The Board of Supervisors (the "Board") of the Century Gardens at Tamiami Community Development District (the "District") will hold a Public Hearing and Special Board Meeting on September 28, 2026, at 6:15 p.m., or as soon thereafter as can be heard, in a meeting room of the Gardens by the Hammocks Clubhouse located at 15080 SW 116th Terrace, Miami, Florida 33196.

The purpose of the Public Hearing is to receive public comment on the District's Fiscal Year 2026/2027 Proposed Final Budget. A copy of the Proposed Final Budget and/or the Agenda may be obtained from the District's website (www.centurygardenstamiamicdd.org) or from the District Manager at gperez@sdsinc.org, during normal business hours. The purpose of the Special Board Meeting is for the Board to consider any other District business which may lawfully and properly come before the Board. The meetings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. Meetings may be continued as found necessary to a time and place specified on the record.

There may be occasions when one or two Board members will participate by telephone; therefore, a speaker telephone will be present at the meeting location so that Board members may be fully informed of the discussions taking place.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at these meetings should contact the District Manager at (786) 347-2711 Ext. 2011 and/or toll free at 1-877-737-4922, at least seven (7) days prior to the date of the meetings. If any person decides to appeal any decision made with respect to any matter considered at this Public Hearing and Special Board Meeting, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made at their own expense and which record includes the testimony and evidence on which the appeal is based. Meetings may be cancelled from time to time without advertised notice.

Century Gardens at Tamiami Community Development District

www.centurygardenstamiamicdd.org

IPL0371579
Sep 8,15 2026

PUBLISHED DAILY
MIAMI-DADE-FLORIDA

STATE OF FLORIDA
COUNTY OF MIAMI-DADE

Before the undersigned authority personally appeared, the undersigned, who on oath says that he/she is Custodian of Records of The Miami Herald, a newspaper published in Miami Dade County, Florida, that the attached was published on the publicly accessible website of The Miami Herald or by print in the issues and dates listed below.

Affiant further Says that the said Miami Herald website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

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Amanda Rodela



Amanda Rodela

Mary Castro



Sworn to and subscribed before
me on

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**Notice of Public Hearing and
Special Board Meeting of the
Century Gardens at Tamiami
Community Development
District**

The Board of Supervisors (the "Board") of the Century Gardens at Tamiami Community Development District (the "District") will hold a Public Hearing and Special Board Meeting on September 28, 2026, at 6:15 p.m., or as soon thereafter as can be heard, in a meeting room of the Gardens by the Hammocks Clubhouse located at 15080 SW 116th Terrace, Miami, Florida 33196.

The purpose of the Public Hearing is to receive public comment on the District's Fiscal Year 2026/2027 Proposed Final Budget. A copy of the Proposed Final Budget and/or the Agenda may be obtained from the District's website (www.centurygardenstamiamicdd.org) or from the District Manager at gperez@sdsinc.org, during normal business hours. The purpose of the Special Board Meeting is for the Board to consider any other District business which may lawfully and properly come before the Board. The meetings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. Meetings may be continued as found necessary to a time and place specified on the record.

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**Century Gardens at Tamiami
Community Development District**

www.centurygardenstamiamicdd.org

IPL0371579
Sep 8,15 2026

RESOLUTION NO. 2026-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CENTURY GARDENS AT TAMIAMI COMMUNITY DEVELOPMENT DISTRICT APPROVING AND ADOPTING A FISCAL YEAR 2026/2027 FINAL BUDGET INCLUDING NON-AD VALOREM SPECIAL ASSESSMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Century Gardens at Tamiami Community Development District (“District”) has prepared a Proposed Budget and Final Special Assessment Roll for Fiscal Year 2026/2027 and has held a duly advertised Public Hearing to receive public comments on the Proposed Budget and Final Special Assessment Roll; and

WHEREAS, following the Public Hearing and the adoption of the Proposed Budget and Final Assessment Roll, the District is now authorized to levy non-ad valorem assessments upon the properties within the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CENTURY GARDENS AT TAMIAMI COMMUNITY DEVELOPMENT DISTRICT, THAT:

Section 1. The Final Budget and Final Special Assessment Roll for Fiscal Year 2026/2027 attached hereto as Exhibit “A” is approved and adopted, and the assessments set forth therein shall be levied.

Section 2. The Secretary of the District is authorized to execute any and all necessary transmittals, certifications or other acknowledgements or writings, as necessary, to comply with the intent of this Resolution.

PASSED, ADOPTED and EFFECTIVE this 28th day of September, 2026.

ATTEST:

**CENTURY GARDENS AT TAMIAMI
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

Century Gardens At Tamiami Community Development District

**Final Budget For
Fiscal Year 2026/2027
October 1, 2026 - September 30, 2027**

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FINAL BUDGET
CENTURY GARDENS AT TAMIAMI COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2026/2027 BUDGET
REVENUES	
Administrative Assessments	107,533
Maintenance Assessments	119,149
Clubhouse Assessments	343,994
Debt Assessments (Series 2014 - Expansion Area)	431,583
Debt Assessments (Series 2016 - Original Units)	437,905
Debt Assessments (Series 2017 - Townhomes)	42,452
Debt Assessments (Series 2018 - Clubhouse)	305,685
Other Revenue	0
Other Revenue - Clubhouse	0
Interest Income	1,200
TOTAL REVENUES	\$ 1,789,501
EXPENDITURES	
MAINTENANCE EXPENDITURES	
Engineering - Annual Report/Inspections	5,000
Park Landscaping Maintenance (Includes Mulch)	25,000
Park Maintenance & Equipment Reserve	8,000
Street/Roadway	0
Stormwater System Maintenance	65,000
Irrigation System Pump Station Maintenance	3,000
Field Operation Management	4,000
General Maintenance/Contingency	2,000
TOTAL MAINTENANCE EXPENDITURES	\$ 112,000
TOTAL CLUBHOUSE EXPENDITURES	\$ 351,050
ADMINISTRATIVE ASSESSMENTS	
Supervisor Fees	1,500
Payroll Taxes - Employer	115
Management	37,116
Legal	14,000
Assessment Roll	7,500
Audit Fees	6,400
Arbitrage Rebate Fees	1,300
Insurance	8,800
Legal Advertisements	2,500
Miscellaneous	750
Postage	550
Office Supplies	675
Dues & Subscriptions	175
Trustee Fees	17,000
Continuing Disclosure Fees	1,400
Website Management	2,000
Administrative Contingency	500
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 102,281
TOTAL EXPENDITURES	\$ 565,331
EXCESS/ (SHORTFALL)	\$ 1,224,170
Bond Payments (Series 2014 - Expansion Units)	(405,688)
Bond Payments (Series 2016 - Original Units)	(411,631)
Bond Payments (Series 2017 - Townhomes)	(39,905)
Bond Payments (Series 2018 - Clubhouse)	(287,344)
BALANCE	\$ 79,602
County Appraiser & Tax Collector Fee	(35,766)
Discounts For Early Payments	(71,532)
NET EXCESS/ (SHORTFALL)	\$ (27,696)
Carryover From Prior Year (Operating)	0
Carryover From Prior Year (Clubhouse)	27,696
NET EXCESS/ (SHORTFALL)	\$ -

DETAILED FINAL BUDGET
CENTURY GARDENS AT TAMIAMI COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
REVENUES				
Administrative Assessments	58,197	53,318	107,533	Expenditures Less Interest & Carryover/.94
Maintenance Assessments	41,387	41,383	119,149	Expenditures/.94
Clubhouse Assessments	343,994	343,994	343,994	Expenditures/.94
Debt Assessments (Series 2014 - Expansion Area)	431,584	431,583	431,583	Payment To Trustee/.94
Debt Assessments (Series 2016 - Original Units)	437,906	437,905	437,905	Payment To Trustee/.94
Debt Assessments (Series 2017 - Townhomes)	42,453	42,452	42,452	Payment To Trustee/.94
Debt Assessments (Series 2018 - Clubhouse)	305,688	305,685	305,685	Payment To Trustee/.94
Other Revenue	0	0	0	Other Revenue
Other Revenue - Clubhouse	3,335	0	0	
Interest Income	32,754	900	1,200	Interest Estimated At \$100 Per Month
TOTAL REVENUES	\$ 1,697,298	\$ 1,657,220	\$ 1,789,501	
EXPENDITURES				
MAINTENANCE EXPENDITURES				
Engineering - Annual Report/Inspections	3,278	3,500	5,000	\$1,500 Increase From 2025/2026 Budget
Park Landscaping Maintenance (Includes Mulch)	19,663	20,000	25,000	\$5,000 Increase From 2025/2026 Budget
Park Maintenance & Equipment Reserve	425	9,000	8,000	\$1,000 Decrease From 2025/2026 Budget
Street/Roadway	0	4,000	0	Line Item Eliminated
Stormwater System Maintenance	0	0	65,000	Maintenance, Repairs, Baffle Replacement & 5 Year Certification Project
Irrigation System Pump Station Maintenance	0	4,000	3,000	\$1,000 Decrease From 2025/2026 Budget
Field Operation Management	1,200	1,200	4,000	\$2,800 Increase From 2025/2026 Budget
General Maintenance/Contingency	0	2,000	2,000	No Change From 2025/2026 Budget
TOTAL MAINTENANCE EXPENDITURES	\$ 24,566	\$ 43,700	\$ 112,000	
TOTAL CLUBHOUSE EXPENDITURES	\$ 250,156	\$ 399,376	\$ 351,050	
ADMINISTRATIVE ASSESSMENTS				
Supervisor Fees	0	1,500	1,500	No Change From 2025/2026 Budget
Payroll Taxes - Employer	0	115	115	Supervisor Fees * 7.65%
Management	35,136	36,144	37,116	CPI Adjustments
Legal	12,508	14,000	14,000	No Change From 2025/2026 Budget
Assessment Roll	7,500	7,500	7,500	As Per Contract
Audit Fees	6,000	6,200	6,400	\$200 Increase From 2025/2026 Budget
Arbitrage Rebate Fees	1,300	1,300	1,300	Fees For Two Bonds (2014,2016) 2017 & 2018 Bonds Qualify For Small User Exception
Insurance	8,032	8,500	8,800	Insurance Estimate
Legal Advertisements	2,364	2,500	2,500	Costs Have Increased Due To Closing Of The Miami Business Review
Miscellaneous	768	750	750	No Change From 2025/2026 Budget
Postage	453	550	550	No Change From 2025/2026 Budget
Office Supplies	823	675	675	No Change From 2025/2026 Budget
Dues & Subscriptions	175	175	175	No Change From 2025/2026 Budget
Trustee Fees	16,496	17,000	17,000	Trustee Fees For Four Bonds (2014,2016,2017,2018)
Continuing Disclosure Fees	1,400	1,400	1,400	Disclosure Fees For Four Bonds (2014,2016,2017,2018)
Website Management	2,000	2,000	2,000	No Change From 2025/2026 Budget
Administrative Contingency	0	1,000	500	Administrative Contingency
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 94,955	\$ 101,309	\$ 102,281	
TOTAL EXPENDITURES	\$ 369,677	\$ 544,385	\$ 565,331	
EXCESS/ (SHORTFALL)	\$ 1,327,621	\$ 1,112,835	\$ 1,224,170	
Bond Payments (Series 2014 - Expansion Units)	(411,472)	(405,688)	(405,688)	2027 Principal & Interest Payments
Bond Payments (Series 2016 - Original Units)	(417,500)	(411,631)	(411,631)	2027 Principal & Interest Payments
Bond Payments (Series 2017 - Townhomes)	(40,475)	(39,905)	(39,905)	2027 Principal & Interest Payments
Bond Payments (Series 2018 - Clubhouse)	(291,441)	(287,344)	(287,344)	2027 Principal & Interest Payments
BALANCE	\$ 166,733	\$ (31,733)	\$ 79,602	
County Appraiser & Tax Collector Fee	(15,976)	(33,126)	(35,766)	Two Percent Of Total Assessment Roll
Discounts For Early Payments	(61,299)	(66,253)	(71,532)	Four Percent Of Total Assessment Roll
NET EXCESS/ (SHORTFALL)	\$ 89,458	\$ (131,112)	\$ (27,696)	
Carryover From Prior Year (Operating)	0	55,090	0	Carryover From Prior Year (Operating)
Carryover From Prior Year (Clubhouse)	0	76,022	27,696	Carryover From Prior Year (Clubhouse)
NET EXCESS/ (SHORTFALL)	\$ 89,458	\$ -	\$ -	

DETAILED FINAL EXPANSION AREA 2018 PROJECT BUDGET (CLUBHOUSE)
CENTURY GARDENS AT TAMIAMI COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 ACTUAL THROUGH JANUARY 2026	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
CLUBHOUSE OPERATIONS & MAINTENANCE EXPENDITURES					
Access Control	0	0	750	750	Access Control
Alarm Monitoring	950	335	1,000	1,000	Monitoring Of Clubhouse Fire & Security Alarm Systems
A/C Maintenance/Repairs	3,340	680	3,000	5,000	A/C Maintenance/Repairs
Gym Equipment Maintenance Reserve	4,802	8,876	6,000	6,000	Gym Equipment Maintenance Reserve
Telephone, Cable & Internet Service	3,237	1,076	3,800	3,800	No Change From 2025/2026 Budget
FPL Power	11,751	3,877	15,000	14,000	Electricity For Club Lighting, Pool, Cabana & Irrigation Pump
General Maintenance & Repairs	14,832	9,865	25,000	25,000	No Change From 2025/2026 Budget
Insurance - Property/Casualty/Liability	21,950	19,945	24,326	23,500	Insurance Estimate - Property/Casualty/Liability
Irrigation Repairs & Maintenance	827	0	4,000	3,000	\$1,000 Decrease From 2025/2026 Budget
Janitorial Services & Supplies	17,511	4,739	23,000	21,000	\$2,000 Decrease From 2025/2026 Budget
Landscape Maintenance (Mulch & Plant Replacement)	33,212	5,483	34,000	34,000	Landscape Maintenance (Mulch & Plant Replacement)
Management Fees (Castle)	13,831	4,744	15,000	15,000	Management Fees (Castle)
Office & Kitchen Supplies	1,272	513	1,800	1,800	No Change From 2025/2026 Budget
Payroll - Club Staff	65,610	17,674	75,000	75,000	No Change From 2025/2026 Budget
Payroll - Club Staff Health Insurance	4,193	1,072	7,000	7,000	No Change From 2025/2026 Budget
Pest Control - Interior & Exterior	650	260	1,200	1,200	Pest Control - Interior & Exterior
Pool & Spa Maintenance	28,026	8,203	30,000	30,000	Pool & Spa Maintenance
Printing & Postage	0	0	500	500	Printing & Postage
Property Taxes	0	0	1,000	1,000	Property Taxes
Water & Sewer	2,967	521	5,000	4,500	\$500 Decrease From 2025/2026 Budget
Computer Services	0	48	2,000	2,000	No Change From 2025/2026 Budget
Security	13,094	4,952	17,000	17,000	Security
Oversight & Financial Management	6,000	2,000	6,000	6,000	Oversight & Financial Management
Contingency/Reserve	726	0	20,000	25,000	Contingency/Reserve
Pool Equip, Room Roof Project Reserve	0	0	15,000	15,000	Pool Equip, Room Roof Project Reserve
Camera System Maintenance	1,375	0	3,000	3,000	Camera System Maintenance
Pool & Spa Diamond Brite Project Reserve	0	0	50,000	0	2025/2026 Was Third & Final Year Of Project
Clubhouse & Mail Hut Roof Replacement Reserve	0	0	10,000	10,000	Eighteen Year Project (Fourth Year)
TOTAL CLUBHOUSE OPERATIONS & MAINTENANCE EXPENDITURES	\$ 250,156	\$ 94,863	\$ 399,376	\$ 351,050	
Carryover From Prior Year	0	0	76,022	27,696	Carryover From Prior Year
TOTAL CLUB OPERATIONS & MAINTENANCE EXPENDITURES					
Operating Expenditures	250,156	94,863	323,354	323,354	\$726.64 Per Year * 445 Units = \$323,354
					Assessment Including Discounts & Fees (\$726.64/.94 =
					\$773.02 Per Year * 445 Units = \$343,994)

DETAILED FINAL DEBT SERVICE FUND (SERIES 2014) BUDGET
CENTURY GARDENS AT TAMIAMI COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2024/2025	FISCAL YEAR 2025/2026	FISCAL YEAR 2026/2027	
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
Interest Income	23,129	1,200	1,400	Projected Interest For 2026/2027
NAV Tax Collection	411,472	405,688	405,688	Maximum Debt Service Collection
Total Revenues	\$ 434,601	\$ 406,888	\$ 407,088	
EXPENDITURES				
Principal Payments	150,000	160,000	165,000	Principal Payment Due In 2027
Interest Payments	252,250	242,250	234,250	Interest Payments Due In 2027
Bond Redemption	0	\$ 4,638	\$ 7,838	Estimated Excess Debt Collections
Total Expenditures	\$ 402,250	\$ 406,888	\$ 407,088	
Excess/ (Shortfall)	\$ 32,351	\$ -	\$ -	

Series 2014 Bond Information

Original Par Amount =	\$6,175,000	Annual Principal Payments Due =	November 1st
Interest Rate =	4.00% - 5.00%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	September 2014		
Maturity Date =	November 2044		
Par Amount As Of 1-1-26 =	\$4,845,000	Section Of District Obligated To Pay Series 2014 Bonds:	
		Expansion Units	

DETAILED FINAL DEBT SERVICE FUND (SERIES 2016) BUDGET

CENTURY GARDENS AT TAMIAMI COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027

OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2024/2025	FISCAL YEAR 2025/2026	FISCAL YEAR 2026/2027	
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
Interest Income	20,610	1,200	1,400	Projected Interest For 2026/2027
NAV Tax Collection	417,500	411,631	411,631	Maximum Debt Service Collection
Total Revenues	\$ 438,110	\$ 412,831	\$ 413,031	
EXPENDITURES				
Principal Payments	250,000	255,000	265,000	Principal Payment Due In 2027
Interest Payments	164,138	152,813	143,688	Interest Payments Due In 2027
Bond Redemption	0	5,018	4,343	Estimated Excess Debt Collections
Total Expenditures	\$ 414,138	\$ 412,831	\$ 413,031	
Excess/ (Shortfall)	\$ 23,972	\$ -	\$ -	

Series 2016 Bond Refunding Information

Original Par Amount =	\$5,860,000	Annual Principal Payments Due =	May 1st
Interest Rate =	2.00% - 4.25%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	August 2016		
Maturity Date =	May 2037		
Par Amount As Of 1-1-26 =	\$3,845,000	Section Of District Obligated To Pay Series 2016 Bonds:	
		Original Units	

DETAILED FINAL DEBT SERVICE FUND (SERIES 2017) BUDGET

CENTURY GARDENS AT TAMIAMI COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027

OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	
	2024/2025	2025/2026	2026/2027	
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
Interest Income	2,294	600	750	Projected Interest For 2026/2027
NAV Tax Collection	40,475	39,905	39,905	Maximum Debt Service Collection
Total Revenues	\$ 42,769	\$ 40,505	\$ 40,655	
EXPENDITURES				
Principal Payments	14,000	15,000	16,000	Principal Payment Due In 2027
Interest Payments	24,903	24,023	23,423	Interest Payments Due In 2027
Bond Redemption	0	1,482	1,232	Estimated Excess Debt Collections
Total Expenditures	\$ 38,903	\$ 40,505	\$ 40,655	
Excess/ (Shortfall)	\$ 3,866	\$ -	\$ -	

Series 2017 Bond Information

Original Par Amount =	\$650,000	Annual Principal Payments Due =	December 15th
Interest Rate =	2.00% - 4.25%	Annual Interest Payments Due =	June 15th & December 15th
Issue Date =	December 2017		
Maturity Date =	December 2047		
Par Amount As Of 1-1-26 =	\$545,000	Section Of District Obligated To Pay Series 2017 Bonds:	
		Tract B Townhomes	

DETAILED FINAL DEBT SERVICE FUND (SERIES 2018) BUDGET

CENTURY GARDENS AT TAMIAMI COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027

OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2024/2025	FISCAL YEAR 2025/2026	FISCAL YEAR 2026/2027	
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
Interest Income	17,689	1,200	1,400	Projected Interest For 2026/2027
NAV Tax Collection	291,441	287,344	287,344	Maximum Debt Service Collection
Total Revenues	\$ 309,130	\$ 288,544	\$ 288,744	
EXPENDITURES				
Principal Payments	176,656	115,000	120,000	Principal Payment Due In 2027
Interest Payments	105,000	170,969	166,944	Interest Payments Due In 2027
Bond Redemption	0	2,575	1,800	Estimated Excess Debt Collections
Total Expenditures	\$ 281,656	\$ 288,544	\$ 288,744	
Excess/ (Shortfall)	\$ 27,474	\$ -	\$ -	

Series 2018 Bond Information

Original Par Amount =	\$4,850,000	Annual Principal Payments Due =	November 1st
Interest Rate =	3.00% - 4.25%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	September 2018		
Maturity Date =	November 2048		
Par Amount As Of 1-1-26 =	\$4,150,000	Sections Of District Obligated To Pay Series 2018 Bonds: Expansion Units & Tract B Townhomes	

**Century Gardens At Tamiami Community Development District
Assessment Comparison**

	Fiscal Year 2022/2023 Assessment Before Discount*	Fiscal Year 2023/2024 Assessment Before Discount*	Fiscal Year 2024/2025 Assessment Before Discount*	Fiscal Year 2025/2026 Assessment Before Discount*	Fiscal Year 2026/2027 Projected Assessment Before Discount*
<u>Original Units</u>					
Administrative Assessment For 22' Townhomes	\$ 57.59	\$ 59.96	\$ 59.90	\$ 59.85	\$ 120.70
Maintenance Assessment For 22' Townhomes	\$ 48.84	\$ 46.45	\$ 46.45	\$ 46.45	\$ 133.73
<u>Debt Assessment For 22' Townhomes</u>	\$ 719.47	\$ 719.47	\$ 719.47	\$ 719.47	\$ 719.47
Total	\$ 825.90	\$ 825.88	\$ 825.82	\$ 825.77	\$ 973.90
Administrative Assessment For 30' Townhomes	\$ 57.59	\$ 59.96	\$ 59.90	\$ 59.85	\$ 120.70
Maintenance Assessment For 30' Townhomes	\$ 48.84	\$ 46.45	\$ 46.45	\$ 46.45	\$ 133.73
<u>Debt Assessment For 30' Townhomes</u>	\$ 873.67	\$ 873.67	\$ 873.67	\$ 873.67	\$ 873.67
Total	\$ 980.10	\$ 980.08	\$ 980.02	\$ 979.97	\$ 1,128.10
Administrative Assessment For Single Family Homes	\$ 57.59	\$ 59.96	\$ 59.90	\$ 59.85	\$ 120.70
Maintenance Assessment For Single Family Homes	\$ 48.84	\$ 46.45	\$ 46.45	\$ 46.45	\$ 133.73
<u>Debt Assessment For Single Family Homes</u>	\$ 1,284.79	\$ 1,284.79	\$ 1,284.79	\$ 1,284.79	\$ 1,284.79
Total	\$ 1,391.22	\$ 1,391.20	\$ 1,391.14	\$ 1,391.09	\$ 1,539.22
<u>Expansion Area Units</u>					
Administrative Assessment For Villas	\$ 57.59	\$ 59.96	\$ 59.90	\$ 59.85	\$ 120.70
Maintenance Assessment For Villas	\$ 48.84	\$ 46.45	\$ 46.45	\$ 46.45	\$ 133.73
Clubhouse O&M Assessment For Villas	\$ 773.02	\$ 773.02	\$ 773.02	\$ 773.02	\$ 773.02
Clubhouse Debt Assessment For Villas	\$ 686.94	\$ 686.94	\$ 686.94	\$ 686.94	\$ 686.94
<u>Debt Assessment For Villas</u>	\$ 744.68	\$ 744.68	\$ 744.68	\$ 744.68	\$ 744.68
Total	\$ 2,311.07	\$ 2,311.05	\$ 2,310.99	\$ 2,310.94	\$ 2,459.07
Administrative Assessment For Townhomes	\$ 57.59	\$ 59.96	\$ 59.90	\$ 59.85	\$ 120.70
Maintenance Assessment For Townhomes	\$ 48.84	\$ 46.45	\$ 46.45	\$ 46.45	\$ 133.73
Clubhouse O&M Assessment For Townhomes	\$ 773.02	\$ 773.02	\$ 773.02	\$ 773.02	\$ 773.02
Clubhouse Debt Assessment For Townhomes	\$ 686.94	\$ 686.94	\$ 686.94	\$ 686.94	\$ 686.94
<u>Debt Assessment For Townhomes</u>	\$ 944.68	\$ 944.68	\$ 944.68	\$ 944.68	\$ 944.68
Total	\$ 2,511.07	\$ 2,511.05	\$ 2,510.99	\$ 2,510.94	\$ 2,659.07
Administrative Assessment For Single Family Homes	\$ 57.59	\$ 59.96	\$ 59.90	\$ 59.85	\$ 120.70
Maintenance Assessment For Single Family Homes	\$ 48.84	\$ 46.45	\$ 46.45	\$ 46.45	\$ 133.73
Clubhouse O&M Assessment For Single Family Homes	\$ 773.02	\$ 773.02	\$ 773.02	\$ 773.02	\$ 773.02
Clubhouse Debt Assessment For Single Family Homes	\$ 686.94	\$ 686.94	\$ 686.94	\$ 686.94	\$ 686.94
<u>Debt Assessment For Single Family Homes</u>	\$ 1,595.75	\$ 1,595.75	\$ 1,595.75	\$ 1,595.75	\$ 1,595.75
Total	\$ 3,162.14	\$ 3,162.12	\$ 3,162.06	\$ 3,162.01	\$ 3,310.14
<u>Tract B Townhomes</u>					
Administrative Assessment For Tract B Townhomes	\$ 91.00	\$ 93.37	\$ 93.31	\$ 93.26	\$ 154.11
Maintenance Assessment For Tract B Townhomes	\$ 48.84	\$ 46.45	\$ 46.45	\$ 46.45	\$ 133.73
Clubhouse O&M Assessment For Tract B Townhomes	\$ 773.02	\$ 773.02	\$ 773.02	\$ 773.02	\$ 773.02
Clubhouse Debt Assessment For Tract B Townhomes	\$ 686.94	\$ 686.94	\$ 686.94	\$ 686.94	\$ 686.94
<u>Debt Assessment For Tract B Townhomes</u>	\$ 903.25	\$ 903.25	\$ 903.25	\$ 903.25	\$ 903.25
Total	\$ 2,503.05	\$ 2,503.03	\$ 2,502.97	\$ 2,502.92	\$ 2,651.05

* Assessments Include the Following :

4% Discount for Early Payments
1% County Tax Collector Fee
1% County Property Appraiser Fee

Community Information

Original Units	
22' Townhomes	188
30' Townhomes	67
Single Family Homes	191
Total Original Units	446

Expansion Area Units

Villas	160
Townhomes	101
Single Family Homes	137
Total Expansion Area Units	398

Tract B Townhomes (Expansion Area)

47

Expansion Area Total Units

445

TOTAL UNITS

Original Units:	446
Expansion Area Units:	398
<u>Tract B Townhomes (Expansion Area):</u>	47
Total Units	891
<u>Original Units - Single Family Homes Information</u>	
Total Units	191
Prepayments	1
Billed For Debt	190
<u>Expansion - Single Family Homes Information</u>	
Total Units	137
Prepayments	1
Billed For Debt	136

Century Gardens at Tamiami Community Development District
Clubhouse Expenditures
October 2025 through August 2026

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Debit</u>
Clubhouse Expenditures					
01-1602 · CH-Alarm Monitoring					
	10/24/2025	402848696	ADT US Holdings Inc	acct# 402848696 Nov 12 - Dec 11, 2025	83.81
	11/24/2025	402848696	ADT US Holdings Inc	acct# 402848696 Dec 12, 2025 - Jan 11, 2026	83.81
	12/24/2025	402848696	ADT US Holdings Inc	acct# 402848696 Jan 12 - Feb 11, 2026	83.81
	01/24/2026	402848696	ADT US Holdings Inc	acct# 402848696 Feb 12 - Mar 11, 2026	83.81
	02/24/2026	402848696	ADT US Holdings Inc	acct# 402848696 Mar 12 - Apr 11, 2026	83.81
	03/24/2026	402848696	ADT US Holdings Inc	acct# 402848696 Apr 12 - May 11, 2026	83.81
	04/24/2026	402848696	ADT US Holdings Inc	acct# 402848696 May 12 - Jun 11, 2026	83.81
	05/24/2026	402848696	ADT US Holdings Inc	acct# 402848696 June 12 - July11, 2026	83.81
	06/24/2026	? 402848696	ADT US Holdings Inc	acct# 402848696 July 12 - Aug 11, 2026	167.62
	07/24/2026	402848696	ADT US Holdings Inc	acct# 402848696 Aug 12 - Sep 11, 2026	174.33
	08/24/2026	402848696	ADT US Holdings Inc	acct# 402848696 Sep 12 - Oct 11, 2026	97.23
Total 01-1602 · CH-Alarm Monitoring					1,109.66
01-1603 · CH-AC Maintenance					
	10/13/2025	WP-34042	Alfresco Air, LLC	quarterly HVAC service	340.00
	01/14/2026	WP-35081	Alfresco Air, LLC	quarterly HVAC service	340.00
	04/03/2026	WP-36431	Alfresco Air, LLC	quarterly HVAC service	340.00
	07/27/2026	WP-37849	Alfresco Air, LLC	quarterly HVAC service	340.00
Total 01-1603 · CH-AC Maintenance					1,360.00
01-1605 · CH-Gym(Circt Training)equip mnt					
	12/10/2025	70122	Fitness Solution Inc.	preventative maintenance	125.00
	03/02/2026	71155	Fitness Solution Inc.	preventative maintenance	125.00
	06/10/2026	72569	Fitness Solution Inc.	preventative maintenance	125.00
	07/06/2026	73012	Fitness Solution Inc.	deposit on 2 treadmills	5,608.66
Total 01-1605 · CH-Gym(Circt Training)equip mnt					5,983.66

Century Gardens at Tamiami Community Development District
Clubhouse Expenditures
October 2025 through August 2026

	Date	Num	Name	Memo	Debit
01-1606 · CH-Cable & Internet					
	10/25/2025	8495 60 062 5883659	Comcast	acct# 8495 60 062 5883659 service Oct 29, 2025 to Nov 28, 2025	273.09
	11/25/2025	8495 60 062 5883659	Comcast	acct# 8495 60 062 5883659 service Nov 29, 2025 to Dec 28, 2025	264.36
	12/25/2025	8495 60 062 5883659	Comcast	acct# 8495 60 062 5883659 service Dec 29, 2025 to Jan 28, 2026	269.16
	01/25/2026	062	Comcast	acct# 8495 60 062 5883659 service Jan 29, 2025 to Feb 28, 2026	269.08
	02/25/2026	8495 60 062 5883659	Comcast	acct# 8495 60 849 5883659 service Mar 01, 2026 to Mar 28, 2026	284.08
	03/25/2026	8495 60 062 5883659	Comcast	acct# 8495 60 849 5883659 service Mar 29, 2026 to Apr 28, 2026	284.08
	04/25/2026	8495 60 062 5883659	Comcast	acct# 8495 60 849 5883659 service Apr 29, 2026 to May 28, 2026	284.01
	05/25/2026	8495 60 062 5883659	Comcast	acct# 8495 60 849 5883659 service May 29, 2026 to June 28, 2026	284.01
	06/25/2026	8495 60 062 5883659	Comcast	acct# 8495 60 849 5883659 service June 29, 2026 to July 28, 2026	267.31
	07/25/2026	8495 60 062 5883659	Comcast	acct# 8495 60 849 5883659 service July 29, 2026 to Aug 28, 2026	268.74
	08/25/2026	8495 60 062 5883659	Comcast	acct# 8495 60 849 5883659 service Aug 29, 2026 to Sept 28, 2026	268.19
Total 01-1606 · CH-Cable & Internet					3,016.11
01-1608 · CH-Electricity					
	10/07/2025	07534-90226 1025	FPL	acct# 07534-90226 (09/05/25 - 10/07/25)	1,068.78
	11/05/2025	07534-90226 1125	FPL	acct# 07534-90226 (10/07/25 - 11/05/25)	916.87
	12/04/2025	07534-90226 1225	FPL	acct# 07534-90226 (11/05/25 - 12/04/25)	870.64
	01/06/2026	07534-90226 0126	FPL	acct# 07534-90226 (12/04/25 - 01/06/26)	1,020.51
	02/05/2026	07534-90226 0226	FPL	acct# 07534-90226 (01/06/26 - 02/05/26)	909.84
	03/06/2026	07534-90226 0326	FPL	acct# 07534-90226 (02/05/26 - 02/06/26)	872.38
	04/06/2026	07534-90226 0426	FPL	acct# 07534-90226 (03/06/26 - 04/06/26)	885.82
	05/06/2026	07534-90226 0526	FPL	acct# 07534-90226 (04/06/26 - 05/06/26)	888.69
	06/05/2026	07534-90226 0626	FPL	acct# 07534-90226 (05/06/26 - 06/05/26)	939.17
	07/07/2026	07534-90226 0726	FPL	acct# 07534-90226 (06/05/26 - 07/07/26)	1,026.21
	08/06/2026	07534-90226 0826	FPL	acct# 07534-90226 (07/07/26 - 08/06/26)	1,036.66
Total 01-1608 · CH-Electricity					10,435.57
01-1609 · CH-Insurance (Prop & Liab)					
	10/01/2025	30007	Egis Insurance & Risk Advisors	policy # 100125024 09/25/25-10/1/26	19,945.00
Total 01-1609 · CH-Insurance (Prop & Liab)					19,945.00

Century Gardens at Tamiami Community Development District
Clubhouse Expenditures
October 2025 through August 2026

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Debit</u>
01-1613 · CH-Janitorial Services/Supplies					
	10/31/2025	10012025-HG	Great Cleaning Corp.	October 2025 cleaning service	1,300.00
	11/05/2025	11-025	Great Cleaning Corp.	November 2025 cleaning supplies	423.86
	11/30/2025	11012025-HG	Great Cleaning Corp.	November 2025 cleaning service	1,300.00
	01/06/2026	12012025-HG	Great Cleaning Corp.	December 2025 cleaning service	1,300.00
	01/09/2026	G-0126	Great Cleaning Corp.	janitorial supplies	414.89
	02/03/2026	010126-HG	Great Cleaning Corp.	January cleaning service	1,300.00
	02/28/2026	G-0326	Great Cleaning Corp.	February supplies	127.58
	03/01/2026	030126-HG	Great Cleaning Corp.	March service	1,300.00
	03/04/2026	020126-HG	Great Cleaning Corp.	February service	1,300.00
	04/01/2026	040126-HG	Great Cleaning Corp.	April service	1,300.00
	04/24/2026	G-0426	Great Cleaning Corp.	April supplies	687.88
	05/19/2026	G-0526	Great Cleaning Corp.	May supplies	130.15
	05/31/2026	050126-HG	Great Cleaning Corp.	May cleaning service	1,300.00
	06/30/2026	060126-HG	Great Cleaning Corp.	June cleaning service	1,300.00
	07/31/2026	070126-HG	Great Cleaning Corp.	July cleaning service	1,300.00
	08/01/2026	080126-HG	Great Cleaning Corp.	August cleaning service	1,300.00
Total 01-1613 · CH-Janitorial Services/Supplies					16,084.36

Century Gardens at Tamiami Community Development District
Clubhouse Expenditures
October 2025 through August 2026

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Debit</u>
01-1615 · CH-Landscape Mnt (mulch-plants)					
	10/01/2025	85655	Turf Management	lawn maintenance October	1,212.20
	10/01/2025	85655	Turf Management	trash pick up	158.70
	11/03/2025	85690	Turf Management	lawn maintenance November	1,212.20
	11/03/2025	85690	Turf Management	trash pick up	158.70
	12/02/2025	85736	Turf Management	lawn maintenance December	1,212.20
	12/02/2025	85736	Turf Management	trash pick up	158.70
	01/05/2026	85777	Turf Management	lawn maintenance January	1,212.20
	01/05/2026	85777	Turf Management	trash pick up	158.70
	02/02/2026	85814	Turf Management	lawn maintenance February	1,212.20
	02/02/2026	85814	Turf Management	trash pick up	158.70
	03/02/2026	85840	Turf Management	trash pick up	158.70
	03/02/2026	85840	Turf Management	lawn maintenance March	1,212.20
	04/01/2026	85874	Turf Management	Lawn Maintenance Clubhouse April	1,212.20
	04/01/2026	85874	Turf Management	Trash Disposal	158.70
	05/01/2026	85909	Turf Management	Lawn Maintenance Clubhouse	1,212.20
	05/01/2026	85909	Turf Management	Trash pick up	158.70
	06/01/2026	85955	Turf Management	Lawn Maintenance Clubhouse	1,212.20
	06/01/2026	85955	Turf Management	Trash Disposal	158.70
	06/10/2026	85977	Turf Management	Hurricane tree trimming preparation at pool/clubhouse.	3,550.00
	06/29/2026	86008	Turf Management	mulch at two playgrounds	4,200.00
	07/01/2026	85990	Turf Management	Trash Disposal	158.70
	07/01/2026	85990	Turf Management	Lawn Maintenance Clubhouse	1,212.20
	08/01/2026	86035	Turf Management	Lawn Maintenance Clubhouse	1,212.20
	08/01/2026	86035	Turf Management	Trash Disposal	158.70
Total 01-1615 · CH-Landscape Mnt (mulch-plants)					22,829.90

Century Gardens at Tamiami Community Development District
Clubhouse Expenditures
October 2025 through August 2026

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Debit</u>
01-1617 · CH-Management fees					
	10/01/2025	MGT-100125-104	Castle Management LLC	management fee Oct 2025	1,185.99
	11/01/2025	MGT-110125-106	Castle Management LLC	contract management November 2025	1,185.99
	12/01/2025	MGT-120125-106	Castle Management LLC	contract management	1,185.99
	01/01/2026	MGT-010126-106	Castle Management LLC	contract management January 2025	1,185.99
	02/01/2026	MGT-020126-106	Castle Management LLC	contract management February	1,185.99
	03/01/2026	MGT-030126-106	Castle Management LLC	Contract Management	1,185.99
	04/01/2026	MGT-040126-105	Castle Management LLC	Contract Management	1,185.99
	05/01/2026	MGT-050126-104	Castle Management LLC	Contract Management	1,185.99
	06/01/2026	MGT-060126-104	Castle Management LLC	contract management June 2026	1,185.99
	07/01/2026	MGT-070126-104	Castle Management LLC	contract management	1,185.99
	08/01/2026	MGT-080126-103	Castle Management LLC	contract management	1,185.99
Total 01-1617 · CH-Management fees					13,045.89
01-1619 · CH-Office Supplies					
	12/02/2025	1JRV-L9H3-CLRG	Amazon Capital Services	2 folding tables	117.06
	12/27/2025	1CYY-RMLV-LLPQ	Amazon Capital Services	printer paper	45.87
	12/27/2025	1VXQ-9TFW-NLFF	Amazon Capital Services	key fobs, TV remote control	168.52
	01/02/2026	1T3X-W7RF-9HHQ	Amazon Capital Services	Purell hand wipes	181.80
	04/24/2026	1GYT-XHMN-D73X	Amazon Capital Services	Purell hand sanitizing wipes	199.64
	07/29/2026	1MF7-CHJK-9V6R	Amazon Capital Services	Purell hand sanitizing wipes & key fobs	299.09
Total 01-1619 · CH-Office Supplies					1,011.98

Century Gardens at Tamiami Community Development District
Clubhouse Expenditures
October 2025 through August 2026

	Date	Num	Name	Memo	Debit
01-1620 · CH-Payroll club staff					
	10/10/2025	PREIM10-17-25-332	Castle Management LLC	payroll 9/27/25 - 10/10/2025	2,497.83
	10/24/2025	PREIM10-31-25-177	Castle Management LLC	payroll 10/11/25 - 10/24/25	2,497.82
	11/21/2025	PREIM11-28-25-333	Castle Management LLC	payroll 11/08/25 - 11/21/25	2,497.82
	12/12/2025	PREIM12-12-25-340	Castle Management LLC	payroll 11/22/25 - 12/05/25	2,482.95
	12/26/2025	PREIM12-26-25-332	Castle Management LLC	payroll 12/06/25 - 12/19/25	2,482.96
	01/02/2026	PREIM01-09-26-027	Castle Management LLC	payroll 12/20/25 - 1/02/26	2,607.20
	01/23/2026	PREIM01-23-26-173	Castle Management LLC	payroll 01/03/26 - 01/16/26	2,607.20
	01/30/2026	PREIM02-06-26-193	Castle Management LLC	payroll 01/17/26 - 01/30/26	2,607.20
	02/13/2026	PREIM02-20-26-339	Castle Management LLC	payroll 01/31/26 - 02/13/26	2,607.20
	02/27/2026	PREIM03-06-26-336	Castle Management LLC	payroll 02/14/26 - 02/27/26	2,482.96
	03/13/2026	PREIM03-20-26-195	Castle Management LLC	payroll 02/28/26 - 03/13/26	2,607.20
	03/27/2026	PREIM04-03-26-169	Castle Management LLC	payroll 03/14/26 - 03/27/26	2,607.20
	04/10/2026	PREIM04-17-26-171	Castle Management LLC	payroll 03/28/26 - 04/10/26	2,607.20
	04/24/2026	PREIM05-01-26-492	Castle Management LLC	payroll 04/11/26 - 04/24/26	2,607.20
	05/15/2026	PREIM05-15-26-198	Castle Management LLC	payroll 04/25/26 - 05/08/26	2,607.20
	06/01/2026	PREIM05-29-26-177	Castle Management LLC	payroll 05/09/26 - 05/22/26	2,607.20
	06/12/2026	PREIM06-12-26-170	Castle Management LLC	payroll 05/23/26 - 06/05/26	2,607.20
	06/26/2026	PREIM06-26-26-336	Castle Management LLC	payroll 06/06/26 - 06/19/26	2,607.20
	07/10/2026	PREIM07-10-26-328	Castle Management LLC	payroll 06/20/26 - 07/03/26	2,607.20
	07/24/2026	PREIM07-24-26-326	Castle Management LLC	payroll 07/04/26 - 07/17/26	2,607.20
	07/31/2026	PREIM08-07-26-321	Castle Management LLC	payroll 07/18/26 - 07/31/26	2,607.20
	08/21/2026	PREIM08-21-26-324	Castle Management LLC	payroll 08/01/26 - 08/14/26	2,607.20
Total 01-1620 · CH-Payroll club staff					56,657.54
01-1621 · CH-Pest Control					
	10/13/2025	9943	Rodi Pest Control LLC	pest control	65.00
	11/10/2025	10243	Rodi Pest Control LLC	pest control	65.00
	12/08/2025	10458	Rodi Pest Control LLC	pest control	65.00
	01/12/2026	10656	Rodi Pest Control LLC	pest control	65.00
	02/09/2026	10848	Rodi Pest Control LLC	pest control	65.00
	03/09/2026	11061	Rodi Pest Control LLC	pest control	65.00
	04/09/2026	11246	Rodi Pest Control LLC	pest control	65.00
	05/11/2026	11537	Rodi Pest Control LLC	pest control	65.00
	06/08/2026	11820	Rodi Pest Control LLC	pest control	65.00
	07/13/2026	12114	Rodi Pest Control LLC	pest control	65.00
	08/10/2026	12490	Rodi Pest Control LLC	pest control	65.00
Total 01-1621 · CH-Pest Control					715.00

Century Gardens at Tamiami Community Development District
Clubhouse Expenditures
October 2025 through August 2026

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Debit</u>
01-1622 · CH-Pool & Spa Maintenance					
	10/01/2025	727813	American Pool Service	Month of Service - 10/01/25 - 10/31/25	1,200.00
	10/03/2025	722530	American Pool Service	replace 8 plastic handrails and ladders escutheons	654.60
	10/16/2025	728081	American Pool Service	install new feeder	812.50
	10/16/2025	728071	American Pool Service	spa motor	1,061.60
	10/30/2025	WF-001686	Waterflow Irrigation Inc	yearly backflow testing	450.00
	11/01/2025	731181	American Pool Service	monthly service November	1,200.00
	12/01/2025	733990	American Pool Service	monthly service December	1,200.00
	01/01/2026	737450	American Pool Service	monthly service January	1,260.00
	01/09/2026	736977	American Pool Service	extra service - "code brown" in pool	190.00
	01/09/2026	736826	American Pool Service	one test kit	173.50
	01/22/2026	13-60-1722545	Florida Dept of Health-Miami Dade County	pool permit 13-60-1722545	584.00
	02/01/2026	740133	American Pool Service	monthly service February 2026	1,200.00
	02/09/2026	13-60-1722547	Florida Dept of Health-Miami Dade County	spa permit 13-60-1722547	84.00
	02/18/2026	741638	American Pool Service	semi annual balancing chemicals	420.00
	03/01/2026	743830	American Pool Service	monthly service February 2026	1,200.00
	03/20/2026	741056	American Pool Service	replace pool autofill	679.00
	03/25/2026	1PJJ-QPGK-RK4G	Amazon Capital Services	compliance signs and safety signs	41.78
	04/01/2026	802968	American Pool Service	April service	1,200.00
	04/15/2026	803335	American Pool Service	spa pump replacement	2,413.25
	04/15/2026	801205	American Pool Service	spa impeller replacement	844.30
	04/30/2026	803700	American Pool Service	spa probe replacement	1,296.85
	05/01/2026	806334	American Pool Service	monthly service May 2026	1,200.00
	06/01/2026	810136	American Pool Service	monthly service June 2026	1,200.00
	06/24/2026	805337	American Pool Service	replacement of 2 Pentair filters	1,503.30
	06/30/2026	13-BID-8530460	Florida Dept of Health-Miami Dade County	pool permit 13-60-1722547	275.00
	07/01/2026	813312	American Pool Service	monthly service July 2026	1,200.00
	07/04/2026	806748	American Pool Service	repairs to main pool	3,764.80
	07/30/2026	809611	American Pool Service	chemicals and code brown emergency service	230.00
	08/01/2026	817987	American Pool Service	Month of Service - 08/01/26 - 08/31/26	1,200.00
Total 01-1622 · CH-Pool & Spa Maintenance					28,738.48

Century Gardens at Tamiami Community Development District
Clubhouse Expenditures
October 2025 through August 2026

	Date	Num	Name	Memo	Debit
01-1626 · CH-Repairs & Maintenance					
	10/27/2025	3365	Redes Telecom LLC	emergency repair of access control system	485.59
	12/24/2025	2281	Elite Property Service & Painting Corp	pressure wash sidewalks, fence, and playground, paint repairs	4,800.00
	12/24/2025	2280	Elite Property Service & Painting Corp	pressure wash, repair column caps, paint	2,600.00
	01/14/2026	4296	Industrial Shadeports Inc	replacement of shade cover	1,800.00
	01/27/2026	1WQP-9W91-19PQ	Amazon Capital Services	Replacement for Sloan Valve Company, piston assembly	179.33
	02/05/2026	1PPM-6NF3-HTNW	Amazon Capital Services	refrigerator water filter	56.94
	06/16/2026	32149767	Action Roofing LLC	deposit on roof repairs	3,987.50
Total 01-1626 · CH-Repairs & Maintenance					13,909.36
01-1630 · CH-Water & Sewer					
	12/09/2025	3456615209	Miami-Dade Water and Sewer Department 345	water 09/04/25 - 12/09/25	36.77
	12/09/2025	5883452839	Miami-Dade Water and Sewer Department 588	water 09/04/25 - 12/09/25	484.50
	03/11/2026	3456615209	Miami-Dade Water and Sewer Department 345	water 12/9/26 - 03/11/26	37.39
	03/11/2026	5883452839	Miami-Dade Water and Sewer Department 588	water 12/9/25 - 3/11/26	1,116.85
	06/05/2026	5883452839	Miami-Dade Water and Sewer Department 588	water 03/11/26 - 6/05/26	536.51
	06/09/2026	3456615209	Miami-Dade Water and Sewer Department 345	water 03/11/26 - 06/09/26	37.39
Total 01-1630 · CH-Water & Sewer					2,249.41
01-1632 · CH-Computer Equipment/Services					
	11/01/2025	2025-2304	NDSI Group Inc	remote monitoring quarterly	48.00
	02/01/2026	2026-1084	NDSI Group Inc	remote monitoring quarterly	48.00
Total 01-1632 · CH-Computer Equipment/Services					96.00
01-1633 · CH-Security					
	10/07/2025	36274	Regions Security	Security Officer Services September 2025	2,314.47
	10/15/2025	36357	Regions Security	Security Officer Services August 2025	155.16
	11/06/2025	36522	Regions Security	Security Officer Services October 2025	310.32
	11/06/2025	36521	Regions Security	Security Officer Services October 2025	2,068.80
	11/30/2025	36871	Regions Security	Security Officer Services November 2025	103.44
	03/31/2026	38827	Regions Security	Security Officer Services March 2026	1,422.30
	07/03/2026	38653	Regions Security	Security Officer Services June 2026	2,767.02
	07/12/2026	38980	Regions Security	Security Officer Services June 29 - July 12, 2026	1,163.70
	07/31/2026	38981	Regions Security	Security Officer Services July 13 - 26, 2026	1,267.14
	08/09/2026	39016	Regions Security	Security Officer Services 7/27/26 - 08/09/26	1,034.40
	08/28/2026	39084	Regions Security	Security Officer Services 08/10/26 - 08/23/26	1,034.40
Total 01-1633 · CH-Security					13,641.15

Century Gardens at Tamiami Community Development District
Clubhouse Expenditures
October 2025 through August 2026

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Debit</u>
01-1634 · CH Oversight & Financial Mgmt					
	10/31/2025	2025-1380	Special District Services, Inc.	Clubhouse oversight/Financial Management	500.00
	11/30/2025	2025-1505	Special District Services, Inc.	Clubhouse oversight/Financial Management	500.00
	12/31/2025	2025-1647	Special District Services, Inc.	Clubhouse oversight/Financial Management	500.00
	01/31/2026	2026-1782	Special District Services, Inc.	Clubhouse oversight/Financial Management	500.00
	02/28/2026	2026-1902	Special District Services, Inc.	Clubhouse Oversight/Financial Management - monthly	500.00
	03/31/2026	2026-2022	Special District Services, Inc.	Clubhouse Oversight/Financial Management - monthly	500.00
	04/30/2026	2026-2142	Special District Services, Inc.	Clubhouse Oversight/Financial Management - monthly	500.00
	05/31/2026	2026-2294	Special District Services, Inc.	Clubhouse Oversight/Financial Management - monthly	500.00
	06/30/2026	2026-2414	Special District Services, Inc.	Clubhouse Oversight/Financial Management - monthly	500.00
	07/31/2026	2026-2534	Special District Services, Inc.	Clubhouse Oversight/Financial Management - monthly	500.00
	08/31/2026	2026-2660	Special District Services, Inc.	Clubhouse Oversight/Financial Management - monthly	500.00
Total 01-1634 · CH Oversight & Financial Mgmt					5,500.00
01-1639 · CH - Club Staff Health Insuranc					
	10/31/2025	INS-1025-062	Castle Management LLC	insurance reimbursement October 2025	357.50
	11/30/2025	INS-1125-064	Castle Management LLC	insurance reimbursement November 2025	357.50
	12/31/2025	INS-1225-066	Castle Management LLC	insurance Reimbursement	357.50
Total 01-1639 · CH - Club Staff Health Insuranc					1,072.50
01-1644 · Gym Equipt Maint Reserve					
	10/30/2025	SO111019	Fitnessmith	deposit on new elliptical machine	4,375.39
	10/30/2025	SO111019	Fitnessmith	final payment on new elliptical machine	4,375.38
Total 01-1644 · Gym Equipt Maint Reserve					8,750.77
Total Clubhouse Expenditures					226,152.34