

Champion's Reserve Community Development District

**November 18, 2025
Regular Meeting Agenda Package**

[Join the meeting now](#)

Meeting ID: 298 877 589 474 1

Passcode: Fs3H2sU9



313 Campus Street
Celebration, Fl. 34747
407-566-1935

Champion's Reserve Community Development District

Board of Supervisors

Kyle Davis, Chairman
 Calley Molina, Vice Chairman
 Terry Alfrey, Assistant Secretary
 Michelle Von Hatten, Assistant Secretary
 Kevin Heidinger, Assistant Secretary

District Staff

Samantha Zaroni, District Manager
 Michelle T. Reiss, District Counsel
 Mark Vincutonis., District Engineer
 Howard Neal, Field Services Director
 Jonathan Sciortino, Accountant
 Tabitha Blackwelder, Administrative Assistant

Regular Meeting Agenda

Tuesday, November 18, 2025, at 6:00 p.m.

All cellular phones and pagers must be turned off during the meeting.

1. **Call to Order/Roll Call**
2. **Motion to Approve Agenda**
3. **Audience Comments -Three (3) Minute Time Limit.**
4. **Staff Reports**
 - A. District Accountant
 - i. Review of August 2025 – September 2025 Financial Statements..... Page 3
 - ii. Consideration of August 2025 – September 2025 O&M Report..... Page 14
 - B. District Counsel
 - C. District Engineer
 - D. District Manager
5. **Business Items**
 - A. Ratification of FY2025 Audit Engagement Letter..... Page 31
6. **Business Administration**
 - A. Consideration of Minutes from Meeting Held on August 19, 2025 Page 36
7. **Supervisor Requests**
8. **Adjournment**

The next meeting is scheduled for May 19, 2026, at 6:00 p.m.

District Office

Inframark
 313 Campus Street
 Celebration, FL 34747
 (407) 566-1935

Meeting Location:

Polk County Sheriff's
 Northeast Substation Office
 1100 Dunson Rd.
 Davenport, Florida 33896
 (813) 608 - 8232

Champions Reserve Community Development District

Financial Statements
(Unaudited)

Period Ending
August 31, 2025

Prepared by:



2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
Phone (813) 873-7300 ~ Fax (813) 873-7070

CHAMPIONS RESERVE COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of August 31, 2025

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL					TOTAL
	GENERAL FUND	SERIES 2016 DEBT SERVICE FUND	FIXED ASSETS ACCOUNT GROUP FUND	LONG-TERM		
				DEBT ACCOUNT GROUP FUND		
ASSETS						
Cash - Operating Account	\$ 43,041	\$ -	\$ -	\$ -		\$ 43,041
Cash in Transit	(855)	-	-	-		(855)
Due From Other Funds	-	25,839	-	-		25,839
Investments:						
Prepayment Account	-	100	-	-		100
Reserve Fund	-	86,875	-	-		86,875
Revenue Fund	-	165,865	-	-		165,865
Fixed Assets						
Infrastructure	-	-	2,702,462	-		2,702,462
Equipment and Furniture	-	-	25,045	-		25,045
Amount Avail In Debt Services	-	-	-	301,750		301,750
Amount To Be Provided	-	-	-	1,967,250		1,967,250
TOTAL ASSETS	\$ 42,186	\$ 278,679	\$ 2,727,507	\$ 2,269,000		\$ 5,317,372
LIABILITIES						
Accounts Payable	\$ 62	\$ -	\$ -	\$ -		\$ 62
Bonds Payable	-	-	-	2,269,000		2,269,000
Due To Other Funds	25,839	-	-	-		25,839
TOTAL LIABILITIES	25,901	-	-	2,269,000		2,294,901
FUND BALANCES						
Restricted for:						
Debt Service	-	278,679	-	-		278,679
Unassigned:	16,285	-	2,727,507	-		2,743,792
TOTAL FUND BALANCES	16,285	278,679	2,727,507	-		3,022,471
TOTAL LIABILITIES & FUND BALANCES	\$ 42,186	\$ 278,679	\$ 2,727,507	\$ 2,269,000		\$ 5,317,372

CHAMPIONS RESERVE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2025
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Tax Collector	\$ -	\$ 382	\$ 382	0.00%
Special Assmnts- Tax Collector	63,432	64,263	831	101.31%
TOTAL REVENUES	63,432	64,645	1,213	101.91%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	3,000	2,000	1,000	66.67%
ProfServ-Trustee Fees	4,300	5,091	(791)	118.40%
Disclosure Report	3,000	2,750	250	91.67%
District Counsel	2,690	395	2,295	14.68%
District Engineer	2,613	125	2,488	4.78%
District Manager	28,325	25,965	2,360	91.67%
Auditing Services	4,800	4,665	135	97.19%
Website Compliance	1,900	-	1,900	0.00%
Postage, Phone, Faxes, Copies	200	4	196	2.00%
Public Officials Insurance	1,500	-	1,500	0.00%
Legal Advertising	2,000	2,846	(846)	142.30%
Bank Fees	100	531	(431)	531.00%
Website Administration	750	688	62	91.73%
Dues, Licenses, Subscriptions	2,800	5,925	(3,125)	211.61%
Total Administration	57,978	50,985	6,993	87.94%
<u>Other Physical Environment</u>				
Insurance -Property & Casualty	5,454	5,156	298	94.54%
Total Other Physical Environment	5,454	5,156	298	94.54%
TOTAL EXPENDITURES	63,432	56,141	7,291	88.51%
Excess (deficiency) of revenues				
Over (under) expenditures	-	8,504	8,504	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		7,781		
FUND BALANCE, ENDING		\$ 16,285		

CHAMPIONS RESERVE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2025
Series 2016 Debt Service Fund (200)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 9,581	\$ 9,581	0.00%
Special Assmnts- Tax Collector	183,025	183,449	424	100.23%
TOTAL REVENUES	183,025	193,030	10,005	105.47%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	59,000	60,000	(1,000)	101.69%
Interest Expense	113,222	113,147	75	99.93%
Total Debt Service	172,222	173,147	(925)	100.54%
TOTAL EXPENDITURES	172,222	173,147	(925)	100.54%
Excess (deficiency) of revenues Over (under) expenditures	10,803	19,883	9,080	184.05%
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	10,803	-	(10,803)	0.00%
TOTAL FINANCING SOURCES (USES)	10,803	-	(10,803)	0.00%
Net change in fund balance	\$ 10,803	\$ 19,883	\$ (12,526)	184.05%
FUND BALANCE, BEGINNING (OCT 1, 2024)		258,796		
FUND BALANCE, ENDING		\$ 278,679		

Champions Reserve Community Development District

Financial Statements
(Unaudited)

Period Ending
September 30, 2025

Prepared by:



2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
Phone (813) 873-7300 ~ Fax (813) 873-7070

CHAMPIONS RESERVE COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of September 30, 2025

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL		LONG-TERM		TOTAL
	GENERAL	SERIES 2016	FIXED ASSETS	DEBT	
	FUND	DEBT SERVICE FUND	GROUP FUND	GROUP FUND	
ASSETS					
Cash - Operating Account	\$ 33,367	\$ -	\$ -	\$ -	\$ 33,367
Cash in Transit	(855)	-	-	-	(855)
Due From Other Funds	-	25,839	-	-	25,839
Investments:					
Prepayment Account	-	100	-	-	100
Reserve Fund	-	86,875	-	-	86,875
Revenue Fund	-	166,776	-	-	166,776
Prepaid Insurance	5,966	-	-	-	5,966
Fixed Assets					
Infrastructure	-	-	2,702,462	-	2,702,462
Equipment and Furniture	-	-	25,045	-	25,045
Amount Avail In Debt Services	-	-	-	301,750	301,750
Amount To Be Provided	-	-	-	1,967,250	1,967,250
TOTAL ASSETS	\$ 38,478	\$ 279,590	\$ 2,727,507	\$ 2,269,000	\$ 5,314,575
LIABILITIES					
Accounts Payable	\$ 298	\$ -	\$ -	\$ -	\$ 298
Bonds Payable	-	-	-	2,269,000	2,269,000
Due To Other Funds	25,839	-	-	-	25,839
TOTAL LIABILITIES	26,137	-	-	2,269,000	2,295,137

CHAMPIONS RESERVE COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of September 30, 2025

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2016 DEBT SERVICE FUND	GENERAL	GENERAL	TOTAL
			FIXED ASSETS	LONG-TERM	
			ACCOUNT	DEBT	
			GROUP FUND	ACCOUNT	
			GROUP FUND	GROUP FUND	
FUND BALANCES					
Nonspendable:					
Prepaid Insurance	5,966	-	-	-	5,966
Restricted for:					
Debt Service	-	279,590	-	-	279,590
Unassigned:	6,375	-	2,727,507	-	2,733,882
TOTAL FUND BALANCES	12,341	279,590	2,727,507	-	3,019,438
TOTAL LIABILITIES & FUND BALANCES	\$ 38,478	\$ 279,590	\$ 2,727,507	\$ 2,269,000	\$ 5,314,575

CHAMPIONS RESERVE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2025
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 71	\$ 71	0.00%
Interest - Tax Collector	-	386	386	0.00%
Special Assmnts- Tax Collector	63,432	64,263	831	101.31%
TOTAL REVENUES	63,432	64,720	1,288	102.03%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	3,000	2,000	1,000	66.67%
ProfServ-Trustee Fees	4,300	5,091	(791)	118.40%
Disclosure Report	3,000	3,000	-	100.00%
District Counsel	2,690	1,264	1,426	46.99%
District Engineer	2,613	425	2,188	16.26%
District Manager	28,325	28,325	-	100.00%
Auditing Services	4,800	4,665	135	97.19%
Website Compliance	1,900	-	1,900	0.00%
Postage, Phone, Faxes, Copies	200	6	194	3.00%
Public Officials Insurance	1,500	-	1,500	0.00%
Legal Advertising	2,000	2,846	(846)	142.30%
Bank Fees	100	705	(605)	705.00%
Website Administration	750	750	-	100.00%
Dues, Licenses, Subscriptions	2,800	5,925	(3,125)	211.61%
Total Administration	57,978	55,002	2,976	94.87%
<u>Other Physical Environment</u>				
Insurance -Property & Casualty	5,454	5,156	298	94.54%
Total Other Physical Environment	5,454	5,156	298	94.54%
TOTAL EXPENDITURES	63,432	60,158	3,274	94.84%
Excess (deficiency) of revenues				
Over (under) expenditures	-	4,562	4,562	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		7,779		
FUND BALANCE, ENDING		\$ 12,341		

CHAMPIONS RESERVE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2025
Series 2016 Debt Service Fund (200)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 10,492	\$ 10,492	0.00%
Special Assmnts- Tax Collector	183,025	183,449	424	100.23%
TOTAL REVENUES	183,025	193,941	10,916	105.96%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	59,000	60,000	(1,000)	101.69%
Interest Expense	113,222	113,147	75	99.93%
Total Debt Service	172,222	173,147	(925)	100.54%
TOTAL EXPENDITURES	172,222	173,147	(925)	100.54%
Excess (deficiency) of revenues				
Over (under) expenditures	10,803	20,794	9,991	192.48%
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	10,803	-	(10,803)	0.00%
TOTAL FINANCING SOURCES (USES)	10,803	-	(10,803)	0.00%
Net change in fund balance	\$ 10,803	\$ 20,794	\$ (11,615)	192.48%
FUND BALANCE, BEGINNING (OCT 1, 2024)		258,796		
FUND BALANCE, ENDING		\$ 279,590		

August 2025 Meeting

CHAMPIONS RESERVE CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
Monthly Contract					
INFRAMARK LLC	8/1/2025	155303	\$250.00		August 2025- District Management Fees
INFRAMARK LLC	8/1/2025	155303	\$2,360.42		August 2025- District Management Fees
INFRAMARK LLC	8/1/2025	155303	\$62.50	\$2,672.92	August 2025- District Management Fees
Monthly Contract Subtotal			\$2,672.92	\$2,672.92	
Regular Services					
APPLETON REISS PLLC	7/31/2025	33916	\$118.50	\$118.50	July 2025- Legal Counsel
CA FLORIDA HOLDINGS, LLC	7/31/2025	0007249262	\$2,723.01	\$2,723.01	July 2025- Legal Advertising
CALLEY L MOLINA	8/19/2025	CM-081925	\$200.00	\$200.00	BOARD 8/19/25
KEVIN HEIDINGER	8/19/2025	KH-081925	\$200.00	\$200.00	BOARD 8/19/25
POLK COUNTY PROPERTY APPRAISER	8/11/2025	4652268	\$2,629.15	\$2,629.15	August 2025- Property Appraiser
TERRY L. ALFREY	8/19/2025	TA-081925	\$200.00	\$200.00	BOARD 8/19/25
Regular Services Subtotal			\$6,070.66	\$6,070.66	
TOTAL			\$8,743.58	\$8,743.58	



2002 West Grand Parkway North
Suite 100
Katy, TX 77449

BILL TO

Champions Reserve CDD
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

INVOICE#

155303

CUSTOMER ID

C2280

PO#**DATE**

8/1/2025

NET TERMS

Due On Receipt

DUE DATE

8/1/2025

Services provided for the Month of: August 2025

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Dissemination Services	1	Ea	250.00		250.00
District Management	1	Ea	2,360.42		2,360.42
Website Maintenance / Admin	1	Ea	62.50		62.50
Subtotal					2,672.92

Subtotal	\$2,672.92
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Tax	\$0.00
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Total Due	\$2,672.92
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Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:

Account Name: INFRAMARK, LLC

ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.

Appleton Reiss, PLLC

215 N. Howard Ave.

Suite 200

Tampa, FL 33606

813-542-8888

Tax ID No. 83-0953659

Champions Reserve Community Development District

Attn: Michael Perez

c/o Inframark

313 Campus Street

Celebration, FL 34747

July 31, 2025

Invoice # 33916

CLIENT: 000597 - Champions Reserve Community Development District

Re: 00000 General

Date		Services	Hours	Amount
07/24/25	MTR	Revise and complete assessment and appropriations resolutions. Email to client.	0.30	118.50

Recapitulation

	Name	Hours	Amount
MTR	Michelle T. Reiss	0.30	118.50
For Current Services Rendered		0.30	\$118.50
Total Current Work			\$118.50

Please return this page with remittance

to
Appleton Reiss, PLLC
215 N. Howard Ave.
Suite 200
Tampa, FL 33606

Invoice # 33916
Bill Date: July 31, 2025
Client Code: 000597
Client Name: Champions Reserve Community Development District
Matter Code: 00000
Matter Name: General

Total Current Work	\$118.50
---------------------------	-----------------

Amount enclosed: _____

ACCOUNT NAME		ACCOUNT #	INVOICE DATE
Champion Reserve CDD		584786	07/31/25
INVOICE #	INVOICE PERIOD	CURRENT INVOICE TOTAL	
0007249262	Jul 1- Jul 31, 2025	\$2,954.93	
PREPAY (Memo Info)	UNAPPLIED (included in amt due)	TOTAL CASH AMT DUE*	
\$0.00	-\$231.92	\$2,723.01	

BILLING ACCOUNT NAME AND ADDRESS	PAYMENT DUE DATE: AUGUST 31, 2025
Champion Reserve Cdd 2005 Pan Am Cir. Ste. 300 Tampa, FL 33607-6008 	Legal Entity: Gannett Media Corp. Terms and Conditions: Past due accounts are subject to interest at the rate of 18% per annum or the maximum legal rate (whichever is less). Advertiser claims for a credit related to rates incorrectly invoiced or paid must be submitted in writing to Publisher within 30 days of the invoice date or the claim will be waived. Any credit towards future advertising must be used within 30 days of issuance or the credit will be forfeited. All funds payable in US dollars.

BILLING INQUIRIES/ADDRESS CHANGES 1-877-736-7612 or smb@ccc.gannett.com

FEDERAL ID 47-2390983

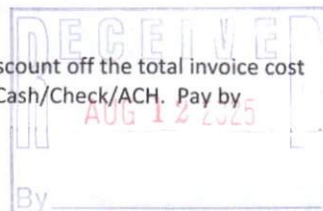
Save A Tree! Gannett is going paperless. Enjoy the convenience of accessing your billing information anytime and pay online. To avoid missing an invoice, sign up today by reaching out to abgspecial@gannett.com.

Date	Description	Amount
7/1/25	Balance Forward	-\$231.92

Legal Advertising:

Date range	Product	Order Number	Description	PO Number	Runs	Ad Size	Net Amount
7/18/25-7/25/25	LKL The Ledger - News Chief	11408400	Champion's Reserve CDD	Champion's Reserve CDD	2	3.0000 x 9.25 in	\$2,954.93

As an incentive for customers, we provide a discount off the total invoice cost equal to the 3.99% service fee if you pay with Cash/Check/ACH. Pay by Cash/Check/ACH and Save!



Total Cash Amount Due	\$2,723.01
Service Fee 3.99%	\$108.65
*Cash/Check/ACH Discount	-\$108.65
*Payment Amount by Cash/Check/ACH	\$2,723.01
Payment Amount by Credit Card	\$2,831.66

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

ACCOUNT NAME		ACCOUNT NUMBER		INVOICE NUMBER		AMOUNT PAID
Champion Reserve CDD		584786		0007249262		
CURRENT DUE	30 DAYS PAST DUE	60 DAYS PAST DUE	90 DAYS PAST DUE	120+ DAYS PAST DUE	UNAPPLIED PAYMENTS	TOTAL CASH AMT DUE*
\$2,954.93	\$0.00	\$0.00	\$0.00	\$0.00	-\$231.92	\$2,723.01
REMITTANCE ADDRESS (Include Account# & Invoice# on check)				TO PAY BY PHONE PLEASE CALL:		TOTAL CREDIT CARD AMT DUE
Gannett Florida LocaliQ PO Box 631244 Cincinnati, OH 45263-1244				1-877-736-7612		\$2,831.66
				To sign up for E-mailed invoices and online payments please contact abgspecial@gannett.com		

00005847860000000000000072492620027230167174

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name:

Champions Reserve

Board Meeting Date:

August 19, 2025

Name	In Attendance Please X	Paid
1 Calley Molina	X	\$200
2 Terry Alfrey	X	\$200
3 Kevin Heidinger	X	\$200
4 Kyle Davis		\$200.00
5 Michelle Von Hatten		\$200.00

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

Samantha Zanoni

District Manager Signature

8/19/2025

Date

**** PLEASE RETURN SIGNED DOCUMENT TO LORI BINGLE****

Attendance Confirmation for BOARD OF SUPERVISORS

District Name: Champions Reserve

Board Meeting Date: August 19, 2025

Name	In Attendance Please X	Paid
1 Calley Molina	X	\$200
2 Terry Alfrey	X	\$200
3 Kevin Heidinger	X	\$200
4 Kyle Davis		\$200.00
5 Michelle Von Hatten		\$200.00

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

Samantha Zanoni

8/19/2025

District Manager Signature

Date

**** PLEASE RETURN SIGNED DOCUMENT TO LORI BINGLE****

POLK COUNTY PROP

NEIL COMBEE PROPERTY APPRAISER
255 N WILSON AVE
BARTOW FL 33830-3951
Phone: (863)534-4775

Page 21

INVOICE: 4652268

Page: 1 of 1

***** CUSTOMER *****

**CHAMPIONS RESERVE CDD
INFRAMARK COMMUNITY MANAGEMENT
2005 PAN AM CIRCLE, SUITE 120
TAMPA FL 33607**

Invoice Date	Due Date	Ship Via	FOB	Terms	Reference	
08/11/2025	08/11/2025			Net Upon Rpt	1% ADM FEE	
Contact		Customer No	Phone	Fax	For	
Leah Popelka		468			1% ADMIN FEE	
Quantity	UOM	Description			Unit Price	Extended
1.00	EA	CHAMPIONS RESERVE CDD 1% ADMIN FEE			2,629.1500	2,629.15
					SUBTOTAL:	2,629.15
					TOTAL DUE:	2,629.15

Detach and Return With Payment

Send Payment To:

POLK COUNTY PROP
NEIL COMBEE PROPERTY APPRAISER
255 N WILSON AVE
BARTOW FL 33830-3951

Invoice: 4652268
Customer: 468
CHAMPIONS RESERVE
INFRAMARK COMMUNITY MANAGEMENT
2005 PAN AM CIRCLE, SUITE 120
TAMPA FL 33607

TOTAL DUE: \$2,629.15
AMOUNT PAID: _____

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name: Champions Reserve

Board Meeting Date: August 19, 2025

Name	In Attendance Please X	Paid
1 Calley Molina	X	\$200
2 Terry Alfrey	X	\$200
3 Kevin Heidinger	X	\$200
4 Kyle Davis		\$200.00
5 Michelle Von Hatten		\$200.00

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

Samantha Zanoni	8/19/2025
District Manager Signature	Date

**** PLEASE RETURN SIGNED DOCUMENT TO LORI BINGLE****

September 2025 Meeting

CHAMPIONS RESERVE CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
Monthly Contract					
INFRAMARK LLC	9/5/2025	158161	\$250.00		Sept 2025- District Management Services
INFRAMARK LLC	9/5/2025	158161	\$2,360.42		Sept 2025- District Management Services
INFRAMARK LLC	9/5/2025	158161	\$62.50	\$2,672.92	Sept 2025- District Management Services
Monthly Contract Subtotal			\$2,672.92	\$2,672.92	
Variable Contract					
HANSON WALTER & ASSOCIATES	9/15/2025	5294750	\$300.00	\$300.00	Aug 2025- District Engineer
Variable Contract Subtotal			\$300.00	\$300.00	
Regular Services					
APPLETON REISS PLLC	8/31/2025	34389	\$632.00	\$632.00	Aug 2025- District Counsel
EGIS INSURANCE	9/4/2025	29009	\$5,966.00	\$5,966.00	FY2026 Renewal- Insurance
INFRAMARK LLC	8/28/2025	157141	\$0.69	\$0.69	Aug 2025- Postage
INFRAMARK LLC	9/22/2025	159240	\$2.22	\$2.22	Aug 2025- Postage
Regular Services Subtotal			\$6,600.91	\$6,600.91	
TOTAL			\$9,573.83	\$9,573.83	



2002 West Grand Parkway North
Suite 100
Katy, TX 77449

BILL TO

Champions Reserve CDD
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

INVOICE#

158161

CUSTOMER ID

C2280

PO#**DATE**

9/5/2025

NET TERMS

Due On Receipt

DUE DATE

9/5/2025

Services provided for the Month of: September 2025

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Dissemination Services	1	Ea	250.00		250.00
District Management	1	Ea	2,360.42		2,360.42
Website Maintenance / Admin	1	Ea	62.50		62.50
Subtotal					2,672.92

Subtotal	\$2,672.92
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Tax	\$0.00
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Total Due	\$2,672.92
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Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:

Account Name: INFRAMARK, LLC

ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.



Hanson Walter & Associates, Inc
 8 Broadway
 Suite 104
 Kissimmee, FL 34741
 407-847-9433

Page: 1 of 1
 5231-02
 5294750

INVOICE

CHAMPIONS RESERVE COMMUNITY
 DEVELOPMENT DISTRICT
 CHAMPIONS RESERVE CDD
 C/O JEB BITTNER, CHAIRMAN
 2005 PAM AN CIRCLE
 SUITE 120
 TAMPA, FLORIDA 338607

CLIENT ID: 8076
 INVOICE #: 5294750
 INVOICE DATE: 9/15/2025
 DUE DATE: 9/25/2025
 BILLED THROUGH: 8/31/2025

CHAMPIONS RESERVE CDD/ POLK COUNTY

PO:

JOB ID: 5231-02

PERIOD: August 2025

For Services Rendered Through August 31, 2025

Review, research, & corresp. on Polk County Utilities request to own lift station tract E

TIME & MATERIALS

CIVIL ENGINEERING SERVICES

REIMBURSABLES

	Total	Amount	Amount
Billed To Date	Previously Billed	Previously Billed	This Billing
6,467.00	6,167.00	6,167.00	300.00
0.00	0.00	0.00	0.00
6,467.00	6,167.00	6,167.00	300.00

PLEASE REMIT TO:
 Hanson, Walter & Associates, Inc.
 8 Broadway Suite 104
 Kissimmee, FL 34741

Total Invoice \$300.00

Appleton Reiss, PLLC

215 N. Howard Ave.

Suite 200

Tampa, FL 33606

813-542-8888

Tax ID No. 83-0953659

Champions Reserve Community Development District
Attn: Michael Perez
c/o Inframark
313 Campus Street
Celebration, FL 34747

August 31, 2025
Invoice # 34389

CLIENT: 000597 - Champions Reserve Community Development District
Re: 00000 General

Date		Services	Hours	Amount
08/11/25	MTR	Review email from client regarding county request for parcel. Review applicable property records and information. Email to client regarding same.	0.50	197.50
08/14/25	MTR	Correspondence with manager regarding county request to acquire parcel.	0.10	39.50
08/19/25	MTR	Prepare for and attend meeting of Board to discuss county proposal to acquire parcel.	1.00	395.00

Recapitulation

	Name	Hours	Amount
MTR	Michelle T. Reiss	1.60	632.00
For Current Services Rendered		1.60	\$632.00
Total Current Work			\$632.00

Please return this page with remittance

to
Appleton Reiss, PLLC
215 N. Howard Ave.
Suite 200
Tampa, FL 33606

Invoice # 34389
Bill Date: August 31, 2025
Client Code: 000597
Client Name: Champions Reserve Community Development District
Matter Code: 00000
Matter Name: General

Total Current Work	\$632.00
---------------------------	-----------------

Amount enclosed: _____

INVOICE



Champion's Reserve Community Development District
 c/o Meritus Corp
 2005 Pan Am Circle, Suite 120
 Tampa, FL 33607

Customer	Champion's Reserve Community Development District
Acct #	777
Date	09/04/2025
Customer Service	Christina Wood
Page	1 of 1

Payment Information	
Invoice Summary	\$ 5,966.00
Payment Amount	
Payment for:	Invoice#29009
100125713	

Thank You

Please detach and return with payment



Customer: Champion's Reserve Community Development District

Invoice	Effective	Transaction	Description	Amount
29009	10/01/2025	Renew policy	Policy #100125713 10/01/2025-10/01/2026 Florida Insurance Alliance Package - Renew policy Due Date: 9/4/2025	5,966.00

Please Remit Payment To:
 Egis Insurance and Risk Advisors
 P.O. Box 748555

Total

\$ 5,966.00

Thank You

FOR PAYMENTS SENT OVERNIGHT: Bank of America Lockbox Services, Lockbox 748555, 6000 Feldwood Rd. College Park, GA 30349
 TO PAY VIA ACH: Accretive Global Insurance Services LLC
 Routing ACH: 121000358 Account: 1291776914

Remit Payment To: Egis Insurance Advisors

(321)233-9939

Date

P.O. Box 748555
 Atlanta, GA 30374-8555

accounting@egisadvisors.com

09/04/2025



2002 West Grand Parkway North
Suite 100
Katy, TX 77449

BILL TO

Champions Reserve CDD
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

INVOICE#

157141

CUSTOMER ID

C2280

PO#**DATE**

8/28/2025

NET TERMS

Due On Receipt

DUE DATE

8/28/2025

Services provided for the Month of: July 2025

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Postage	1	Ea	0.69		0.69
Subtotal					0.69

Subtotal

\$0.69

Tax

\$0.00

Total Due

\$0.69

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

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ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#
159240
CUSTOMER ID
C2280
PO#

DATE
9/22/2025
NET TERMS
Due On Receipt
DUE DATE
9/22/2025

BILL TO
Champions Reserve CDD
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

Services provided for the Month of: August 2025

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Postage	3	Ea	0.74		2.22
Subtotal					2.22

Subtotal	\$2.22
Tax	\$0.00
Total Due	\$2.22

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:
Account Name: INFRAMARK, LLC
ACH - Bank Routing Number: 111000614 / Account Number: 912593196
Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road • Suite 301
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

June 24, 2025

To Board of Supervisors
Champion's Reserve Community Development District
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

We are pleased to confirm our understanding of the services we are to provide Champion's Reserve Community Development District, Polk County, Florida ("the District") for the fiscal year ended September 30, 2025. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Champion's Reserve Community Development District as of and for the fiscal year ended September 30, 2025. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2025 audit.

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

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

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

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

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

Audit Objectives

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

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

Champion's Reserve Community Development District

Examination Objective

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

Other Services

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

Management Responsibilities

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

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

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

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

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

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

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

Champion's Reserve Community Development District

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

Our fee for these services will not exceed \$4,700 for the September 30, 2025 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

Grau & Associates and its subcontractors warrant compliance with all federal immigration laws and regulations that relate to their employees. Grau agrees and acknowledges that the District is a public employer subject to the E-Verify requirements as set forth in Section 448.095, Florida Statutes, and that the provisions of Section 448.095, Florida Statutes apply to this Agreement. If the District has a good faith belief that the Grau has knowingly hired, recruited or referred an alien who is not authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall terminate this Agreement. If the District has a good faith belief that a subcontractor performing work under this

Champion's Reserve Community Development District

Agreement knowingly hired, recruited or referred an alien who is not duly authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall promptly notify Grau and order Grau to immediately terminate the contract with the subcontractor. Grau shall be liable for any additional costs incurred by the District as a result of the termination of a contract based on Grau's failure to comply with E-Verify requirements evidenced herein.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

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

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

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

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

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Champion's Reserve Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Champion's Reserve Community Development District.

Signed by:

By: SAMANTHA ZANONI

AZFGA541F9E9484...

Title: District Manager

Date: 10/28/2025



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, 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, 2025. 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

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

**MINUTES OF MEETING
CHAMPION'S RESERVE
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Champion's Reserve Community Development District was held on Wednesday, August 19, and called to order at 6:08 p.m. at the Polk County Sheriff's Northeast Substation Office located at 1100 Dunson Road, Davenport, Florida 33896.

Present and constituting a quorum were:

Calley Molina	Vice Chairperson
Terry Alfrey	Assistant Secretary
Kevin Heidinger	Assistant Secretary

Also present, either in person or via Zoom Video Communications, were:

Samantha Zaroni	District Manager
Michelle Reiss	District Counsel

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

FIRST ORDER OF BUSINESS Call to Order/Roll Call

Ms. Zaroni called the meeting to order at 6:08 p.m., and a quorum was established.

SECOND ORDER OF BUSINESS Adopt of Agenda

On MOTION by Mr. Alfrey, seconded by Mr. Heidinger, with all in favor, the motion to adopt the August 19, 2025, agenda, carried.
--

THIRD ORDER OF BUSINESS Audience Comments

There being none, the next order of business followed.

FOURTH ORDER OF BUSINESS Business Items

On MOTION by Mr. Heidinger, seconded by Ms. Molina, with all in favor, the motion to open the Public Hearing on Fiscal Year 2026 Budget and Levying of O&M Assessments, carried.
--

No audience comments and no Board questions or comments.

Champion's Reserve CDD
August 19, 2025

On MOTION by Mr. Alfrey, seconded by Ms. Molina, with all in favor, the motion to close the Public Hearing on Fiscal Year 2026 Budget and Levying of O&M Assessments, carried.

A. Public Hearing on Fiscal Year 2026 Budget

i. Consideration of Resolution 2025-03; Adopting Fiscal Year 2026 Budget

On MOTION by Ms. Molina, seconded by Mr. Alfrey, with all in favor, the motion to adopt the Fiscal Year 2026 Budget, carried.

B. Public Hearing on Levying O&M Assessments for Fiscal Year 2026

i. Consideration of Resolution 2025-04; Levying O&M Assessments for Fiscal Year 2026

On MOTION by Mr. Heidinger, seconded by Ms. Molina, with all in favor, the motion to adopt the Levy O&M Assessments for Fiscal Year 2026, carried.

C. Consideration of Resolution 2025-05; Setting Fiscal Year 2026 Meeting Schedule

On MOTION by Mr. Heidinger, seconded by Mr. Alfrey, with all in favor, the motion to adopt the Fiscal Year 2026 Budget, carried.

D. Review of Fiscal Year 2025 Goals and Objectives

Ms. Zanoni reviewed the Fiscal Year 2024-2025 Goals and Objectives. The Board had no comments other than to revise the number of meetings per year from twelve meetings to three meetings.

E. Consideration of Fiscal Year 2026 Goals and Objectives

On MOTION by Mr. Alfrey, seconded by Mr. Heidinger, with all in favor, the motion to approve Fiscal Year 2026 Goals and Objectives, carried.

FIFTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

Ms. Reiss provided an update to the Board regarding the County's need to expand a parcel for lift station improvements. One of the lift stations is located on a tract owned by the CDD. Ms. Reiss will investigate concerns voiced by the Board and draft a monetary proposal to the County for them to purchase the tract from the CDD.

Champion's Reserve CDD
August 19, 2025

B. District Engineer

The district engineer was not present, the next order of business followed.

C. District Manager

Ms. Zanoni provided the Board with an update on where the district financials were as of July 31, 2025, and announced the next meeting scheduled for November 18, 2025, at 6:00 p.m.

SIXTH ORDER OF BUSINESS Business Administration

A. Consideration of the Board of Supervisors' Regular Meeting Minutes from May 20, 2025

On MOTION by Mr. Heidinger, seconded by Mr. Alfrey, with all in favor, the motion to approve May 20, 2025, Meeting Minutes, carried.

B. Consideration of Financial Statements for April - July 2025

On MOTION by Mr. Heidinger, seconded by Mr. Alfrey, with all in favor, the motion to approve the Operations and Maintenance Expenditures for April - July, carried.

C. Review of Operation and Maintenance Expenditures for April – July 2025

On MOTION by Mr. Alfrey, seconded by Mr. Heidinger, with all in favor, the motion to approve the Financial Statements for April - July 2025, carried.

SIXTH ORDER OF BUSINESS Supervisor's Requests

There being no Supervisor's requests, the next order of business followed.

SEVENTH ORDER OF BUSINESS Adjournment

On MOTION by Mr. Alfrey, seconded by Ms. Molina, with all in favor, the meeting was adjourned at 6:32 p.m.

Assistant Secretary

Chairperson/Vice Chairperson