Rhodine Road North
Community Development District

Meeting Agenda

November 12, 2026

AGENDA

Rhodine Road North
Community Development District

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

November 5, 2026

Board of Supervisors Meeting
Rhodine Road North Community Development District

Dear Board Members:

A meeting of the Board of Supervisors of the **Rhodine Road North Community Development District** will be held on **Thursday, November 12, 2026,** at **1:00 PM** at the **Hampton Inn Plant City, 2702 Thonotosassa Rd, Plant City, FL 33563.**

Zoom Video Link: https://us06web.zoom.us/j/88437429117
Call-In Information: 1-646-876-9923
Meeting ID: 884 3742 9117

Following is the advance agenda for the meeting:

Landowners' Meeting

1. Determination of Number of Voting Units Represented
2. Call to Order
3. Election of Chairman for the Purpose of Conducting the Landowners' Meeting
4. Nominations for the Position of Supervisor
5. Casting of Ballots
6. Ballot Tabulation
7. Landowner's Questions and Comments
8. Adjournment

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (Public Comments will be limited to three (3) minutes each)
3. Organizational Matters
    A. Administration of Oath of Office to Newly Elected Board Member (Seat #4)
    B. Consideration of Resolution 2027-01 Canvassing and Certifying the Results of the Landowners' Election
4. Approval of Minutes of the July 9, 2026 Board of Supervisors Meeting
5. Discussion Regarding Security Concerns at Ridgewood South Playground
    A. Discussion Regarding Requests for Cameras and Police Patrols
6. Consideration of Agreement with PayGov.US for Electronic Payment Processing
7. Ratification of Audit Services Engagement Letter for Fiscal Year 2026 Audit
8. Staff Reports
    A. Attorney
    B. Engineer
    C. Field Manager's Report (*to be provided under separate cover*)
    D. District Manager's Report

i. Approval of Check Register
ii. Balance Sheet & Income Statement

9. Other Business
10. Supervisors Requests and Audience Comments
11. Adjournment

Landowners' Meeting

INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF THE RHODINE ROAD NORTH COMMUNITY DEVELOPMENT DISTRICT FOR THE ELECTION OF SUPERVISORS

DATE: Thursday, November 12, 2026
TIME: 1:00 PM
LOCATION: Hampton Inn – Plant City
2702 Thonotosassa Road
Plant City, Florida 33563

Pursuant to Chapter 190, Florida Statutes, and after a Community Development District ("**District**") has been established and the landowners have held their initial election, there shall be a subsequent landowners' meeting for the purpose of electing members of the Board of Supervisors ("**Board**") every two (2) years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), *Florida Statutes*.

A landowner may vote in person at the landowners' meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one (1) vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, please that a particular parcel of real property is entitled to only one (1) vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one (1) acre or less, are together entitled to only one (1) vote for that real property.

At the landowners' meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

This year, one (1) seat on the Board will be up for election by landowners. The candidate receiving the highest number of votes shall be elected to a term of four (4) years. The terms of office for the successful candidates shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by <u>one</u> (1) of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

Board of Supervisors Meeting

SECTION III

SECTION B

RESOLUTION 2027-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RHODINE ROAD NORTH COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS' ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Rhodine Road North Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Hillsborough County, Florida; and

WHEREAS, pursuant to Section 190.006(2), *Florida Statutes*, a landowners meeting is required to be held within ninety (90) days of the District's creation and every two (2) years following the creation of the District for the purpose of electing supervisors of the District; and

WHEREAS, such landowners meeting was held at which the below recited persons were duly elected by virtue of the votes cast in their favor; and

WHEREAS, the Board of Supervisors of the District, by means of this Resolution, desires to canvas the votes and declare and certify the results of said election.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE RHODINE ROAD NORTH COMMUNITY DEVELOPMENT DISTRICT:

1. ELECTION RESULTS. The following persons are found, certified, and declared to have been duly elected as Supervisors of and for the District, having been elected by the votes cast in their favor as shown:

Seat Number	Supervisor	Number of Votes
4		

2. TERMS. In accordance with Section 190.006(2), *Florida Statutes*, and by virtue of the number of votes cast for the Supervisors, the above-named persons are declared to have been elected for the following term of office:

Seat Number	Supervisor	Term	Term Expiration
4			

3. EFFECTIVE DATE. This Resolution shall become effective immediately upon its adoption.

[*Continued on Following Page*]

PASSED AND ADOPTED this 12th day of November 2026.

ATTEST**:**	**RHODINE ROAD NORTH COMMUNITY DEVELOPMENT DISTRICT**
_____	_____
Secretary/Assistant Secretary	Chairperson/Vice Chairperson, Board of Supervisors

MINUTES

MINTUES OF MEETING
RHODINE ROAD NORTH
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Rhodine Road North Community Development District was held on **Thursday**, **July 9, 2026** at 1:30 p.m. at the Hampton Inn Plant City, 2702 Thonotosassa Rd, Plant City, Florida.

Present and constituting a quorum:

Milton Andrade *by Zoom*	Chairman
Brian Walsh	Vice Chairman
Brent Elliott	Assistant Secretary
Garret Parkinson	Assistant Secretary
Kareyann Ellison	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Patrick Collins	District Counsel, KVW Law
Marshall Tindall *by Zoom*	Field Manager, GMS

FIRST ORDER OF BUSINESS **Roll Call**

Ms. Burns called the meeting to order at 1:30 p.m. Four Supervisors were present in person constituting a quorum and One Supervisor attended via Zoom.

SECOND ORDER OF BUSINESS **Public Comment Period**

Ms. Burns opened the public comment period related to agenda items only. There being no comments, the next item followed.

THIRD ORDER OF BUSINESS **Approval of the Minutes of June 11, 2026 Board of Supervisors Meeting**

Ms. Burns presented the minutes for the June 11, 2026, Board of Supervisors meeting and asked for any questions, comments, or corrections from the Board. The Board had no changes to the minutes.

On MOTION by Mr. Walsh, seconded by Ms. Ellison, with all in favor, the Minutes of June 11, 2026 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS Public Hearing

A. Public Hearing on the Adoption of the Fiscal Year 2026/2027 Budget

Ms. Burns asked for a Motion to open the public hearing.

On MOTION by Mr. Walsh, seconded by Ms. Ellison, with all in favor, Opening the Public Hearing, were approved.

i. Consideration of Resolution 2026-08 Adopting the Districts Fiscal Year 2026/2027 Budget and Appropriating Funds

Ms. Burns stated that the FY2027 budget was substantially similar to the current year's budget, with no proposed increase for platted lots. The only increase applied to the 42 boundary amendment lots, which were moving from the admin-only rate to the platted rate. She noted increased security costs based on an upgraded scope approved by the Board and explained that those 42 lots would need to be directly billed rather than collected on the tax roll because they would not be platted in time.

On MOTION by Mr. Walsh, seconded by Ms. Ellison, with all in favor, Resolution 2026-08 Adopting the Districts Fiscal Year 2026/2027 Budget and Appropriating Funds, was approved.

Ms. Burns asks for a motion to close the public hearing.

On MOTION by Mr. Walsh, seconded by Ms. Ellison, with all in favor, Closing the Public Hearing, were approved.

B. Public Hearing on the Imposition of Operations and Maintenance Special Assessments

Ms. Burns asked for a motion to open the public hearing.

On MOTION by Mr. Walsh, seconded by Ms. Ellison, with all in favor, Opening the Public Hearing, were approved.

i. Consideration of Resolution 2026-07 Imposing Special Assessments and Certifying and Assessment Roll

Ms. Burns stated that a separate public hearing is required when there is an assessment increase and clarified that the increase only applied to the 42 lots. The other lots did not have an increase. She explained that the resolution would certify the assessments for collection so they could be levied and

collected on the tax bill. She opened the floor for public comments on levying the assessments for collection, noted that there were no raised hands, and returned the matter to the Board for questions or comments before proceeding with the vote.

On MOTION by Mr. Walsh, seconded by Ms. Ellison, with all in favor, Resolution 2026-07 Imposing Special Assessments and Certifying and Assessment Roll, was approved.

Ms. Burns asks for a motion to close the public hearing.

On MOTION by Mr. Walsh, seconded by Ms. Ellison, with all in favor, Closing the Public Hearing, were approved.

FIFTH ORDER OF BUSINESS **Consideration of Resolution 2026-10 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2026/2027**

Ms. Burns stated that Resolution 2026-10 concerned setting the regular monthly meeting date, time, and location for Fiscal Year 2027. The proposed meeting date would remain the same as the current year, the second Thursday of each month, but the meeting time would change from 1:30 p.m. to 1:00 p.m., if acceptable to the Board.

On MOTION by Mr. Walsh, seconded by Ms. Ellison, with all in favor, Resolution 2026-10 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2026/2027, was approved.

SIXTH ORDER OF BUSINESS **Consideration of Resolution 2026-11 Designating a Date, Time, and Location for a Landowners' Meeting and Election (Thursday, November 12, 2026- Regular Meeting Date) (Seat #4)**

Ms. Burns stated that Resolution 2026-11 would designate the date, time, and location for the landowners' election. She explained that two seats would transition to the general election process, while a third seat would be up for election at the landowners' election. The proposed election date was the regular November meeting, scheduled for November 12, 2026 at 1:00 p.m. at the same location, pending the Board's agreement.

On MOTION by Mr. Walsh, seconded by Ms. Ellison, with all in favor, Resolution 2026-11 Designating a Date, Time, and Location for a Landowners' Meeting and Election on Thursday, November 12, 2026 (Seat #4), were approved.

SEVENTH ORDER OF BUSINESS **Discussion Regarding Fence Installation in Drainage Easement**

Ms. Burns opened discussion of fences being installed in drainage easements. She explained that several properties had fences running through drainage easements, and the fences were not lifted off the ground but instead followed the grade of the swale, potentially affecting drainage. A map had been prepared showing easement areas and the status of observed fences: green indicated no fence and no concern, red indicated a visible fence through the drainage easement, and orange/yellow indicated uncertainty about whether a fence was impeding drainage.

Staff direction was for District counsel to prepare a letter to the HOA once Mr. Tindall completed the list of affected addresses. The intent was to ask the HOA to require residents to comply with HOA declarations regarding fences that impede water flow.

EIGHTH ORDER OF BUSINESS **Ratification of Temporary Access Agreement for Resident Pool Construction**

Ms. Burns reviewed the Temporary Access Agreement for residential pool construction. A resident had requested access through a CDD tract for pool construction, and the agreement required replacement of any damaged sod and prohibited staging construction materials on CDD property. The Chair had already approved the agreement, and the Board was asked to ratify it.

On MOTION by Mr. Walsh, seconded by Mr. Parkinson, with all in favor, the Temporary Access Agreement for Resident Pool Construction, was ratified.

NINTH ORDER OF BUSINESS **Ratification of License Agreement for HOA Sign Installation on CDD Property**

Ms. Burns introduced ratification of a license agreement with the HOA for installation of "No Soliciting" signs on CDD property at community entrances. She explained that the no-soliciting policy belonged to the HOA, but because the signs would be placed on CDD property, an agreement had been drafted and approved for ratification.

On MOTION by Mr. Walsh, seconded by Ms. Ellison, with all in favor, Ratification of License Agreement for HOA Sign Installation on CDD Property, was ratified.

TENTH ORDER OF BUSINESS **Goals and Objectives**

A. Adoption of Fiscal Year 2027 Goals and Objectives

B. Review of Approval Fiscal Year 2026 Goals & Objectives and Authorizing Chair to Execute Final Form

Ms. Burns stated that the Board was considering the proposed goals and objectives for Fiscal Year 2027. The proposed FY2027 goals were included in the meeting package, along with the currently adopted FY2026 goals. She noted that the District is required to adopt goals each year and review them annually. The proposal was to approve the FY2027 goals and objectives, which were the same as the FY2026 goals, and authorize the chair to review them with staff at year-end, confirm whether they were met, and sign the required form for submission to the state

On MOTION by Mr. Walsh, seconded by Mr. Parkinson, with all in favor, Adoption of the Fiscal Year 2027 Goals and Objectives and Approval of Fiscal Year 2026 Goals & Objectives and Authorizing Chair to Execute Final Form, was approved.

ELEVNTH ORDER OF BUSINESS

A. Attorney

Mr. Collins had nothing to report.

B. Engineer

Ms. Wertz had nothing to report.

C. Field Manager's Report

i. Consideration of Proposal to Replace Pool Deck Pavers

Mr. Tindall reported that the new pool vendor had started and was doing a good job, with the pool area appearing clean during site visits and fewer complaints. The vendor had also been proactive in addressing loose ends and provided a paver repair proposal, while he was also waiting on a second proposal from another vendor.

He reported that holiday lighting options were being reviewed because last year's lights had created issues with the solar lights on the entry monuments. He also noted that two bathroom card readers had been replaced after thicker vendor key fobs revealed the readers were aging and not working properly. Landscape items, including agave and crape myrtles, were still being scheduled pending nursery supply, and only minor work tickets remained otherwise.

Mr. Tindall discussed pool deck/paver repair work, explaining that some pavers were settling and coping was pushing out around the pool deck. A missing paver at the stairs, noted in the Florida Department of Health report, had already been replaced. The proposed repair work would involve pulling, re-leveling, and resetting pavers and coping at a cost of $4,800. He recommended scheduling the work after school starts and before the next holiday due to pool usage during summer. Ms. Burns suggested approving the work on a not-to-exceed basis while waiting for the second quote and authorizing the chair to sign off.

On MOTION by Mr. Walsh, seconded by Mr. Elliott, with all in favor, Setting a NTE of $4,800 to Replace Pool Deck Pavers and Waiting on a Second Quote, was approved.

ii. Consideration of Proposal for Holiday Lighting for 2026

Ms. Burns discussed the holiday lighting proposal. Mr. Tindall explained that last year's lit garland may have interfered with the solar lighting on the entry monument signs, so the vendor provided two options at the same price: Option A, which included lit garland like the prior year, and Option B, which used decorated garland with ornaments but no lights.

Ms. Burns noted that holiday lighting proposals are brought up early because decorations need to be in place before October, and last year's process was rushed after residents requested decorations late. She also explained that most entrances do not have power, and the garland had blocked the solar panels for the sign lights, causing the sign lights not to come on and requiring the vendor to return and fix the issue.

After discussion, the motion was clarified as Option B, and the Board agreed to proceed with decorated, unlit garland.

On MOTION by Mr. Walsh, seconded by Ms. Ellison, with all in favor, the Proposal for Holiday Lighting for 2026 for Option B, was approved.

D. District Manager's Report

i. Approval of Check Register

Ms. Burns stated the check register is included in the agenda package for review and asked for questions.

On MOTION by Mr. Walsh, seconded by Ms. Ellison, with all in favor, the Check Register, was approved.

ii. Balance Sheet and Income Statement

Ms. Burns stated the financial statements are included in the package for review. No action is necessary.

TWELTH ORDER OF BUSINESS Other Business

There being no comments, the next item followed.

THIRTENTH ORDER OF BUSINESS Supervisors Requests and Audience Comments

There being no comments, the next item followed.

FOURTENNTH ORDER OF BUSINESS Adjournment

Ms. Burns asked for a motion to adjourn the meeting.

On MOTION by Mr. Walsh, seconded by Ms. Ellison with all in favor, the meeting was adjourned.

_____ _____

Secretary / Assistant Secretary Chairman / Vice Chairman

SECTION VI

PayGOV.US, LLC.
7915 S. Emerson Ave B199
Indianapolis, IN 46237

PAYMENT PROCESSING SERVICES AGREEMENT

THIS PAYMENT PROCESSING SERVICES AGREEMENT (this "**Agreement**") is made and entered into effective _____ ___**, 2026**, (the "**Effective Date**"), by and between **PayGOV.US**, LLC, an Indiana limited liability company ("**PGV**"), with its principal address at 7915 S. Emerson Ave B199, Indianapolis, IN 46237, and the Rhodine Road North Community Development District, a local unit of special-purpose government established under Chapter 190, Florida Statutes (the "**District**"**)**, with its principal address at 219 E. Livingston St., Orlando, FL 32801.

1. Services. PGV has designed and developed a payment processing system and internet processing services for governmental entities to enhance the collection of payments and other obligations on a 24/7 basis. PGV will provide the District with online payment acceptance, in-person and telephone payment acceptance (if requested by the District), and the related processing, settlement, and reporting services described in this Agreement (collectively, the "**Services**"), so that the District may accept payment by credit card, charge card, bank debit card, and electronic funds transfer, including by a method for accepting payment online, as required by section 215.322(5), *Florida Statutes*, as amended by chapter 2026-169, Laws of Florida, effective January 1, 2027. A person wanting to pay an obligation owed to the District may do so by logging on to the designated website link, or through any other payment channel the District elects to offer under this Agreement, at no cost to the District. PGV will also provide, upon the District's request, card-swipe or other point-of-sale equipment for onsite payments at no cost to the District. The equipment remains PGV's property, and PGV is responsible for installing, maintaining, updating, and replacing it. Upon expiration or termination of this Agreement, the District will make the equipment available for retrieval by PGV at PGV's expense, and the District is not responsible for ordinary wear and tear.

2. Convenience Fees. PGV will assess the person making the payment (and not the District) a convenience fee equal to 3% of the transaction amount for all POS, online, mobile, or over-the-phone (in office) credit card, charge card, and debit card transactions. A minimum flat convenience fee of $1.00 will apply to any such transaction under $33.00. E-Check (ACH) transactions will be charged a flat fee of $1.00 per transaction to the person making the payment, and not to the District. Before the payer submits any transaction, PGV must clearly disclose the amount of the convenience fee and that it is charged by PGV and not by the District, and must allow the payer to cancel the transaction without charge. The convenience fee is billed separately from the amount owed to the District and is paid directly to and retained by PGV as PGV's sole compensation for the Services. The convenience fee is not an assessment, rate, fee, rental, or other charge imposed by the District, is not revenue of the District, and will not be received or retained by the District or its district manager. PGV is solely responsible for ensuring that the convenience fee, as assessed and disclosed, complies with applicable law and all applicable card network rules. PGV may not increase the convenience fee or impose any new or additional fee, on the District or on payers, without a written amendment to this Agreement approved by the District's Board of Supervisors and signed by both parties.

3. Settlement and Reporting. The Services include timely and accurate transaction processing, next business day reconciliation, and transfer by ACH of the full amount of each payment, without deduction or offset for any convenience fee or other charge, from PGV to the District's designated depository account within [two (2)] business days after the transaction is authorized. All payments PGV receives for obligations owed to the District are the property of the District and are held by PGV in trust for the District. PGV must provide the District and its district manager with online access to transaction-level reporting and a monthly statement identifying, for each transaction, the date, payer, amount paid to the District, convenience fee charged, and any refund, return, or chargeback. PGV may not debit the District's account except to reverse an E-Check transaction that is returned or charged back through the ACH network, and then only after written notice to the District identifying the transaction. At the District's written direction, PGV will process refunds to payers of amounts paid to the District (for example, returned rental deposits), and the District will fund the refunded amount. PGV may not charge the District for processing a refund.

4. Card and Account Verification. Section 215.322(5)(a), *Florida Statutes*, requires the District to verify both the validity of any credit card, charge card, bank debit card, or electronic funds transfer used and the existence of appropriate credit with respect to the person using the card or transfer. PGV will perform that verification on the District's behalf before authorizing each transaction and will not authorize any transaction that fails verification.

5. No Cost to District; Independent Contractor; Confidentiality. PGV will provide the Services to the District during the term of this Agreement, beginning on the Effective Date. PGV agrees the District is not responsible for any compensation for the Services, and the District will not pay any setup, equipment, monthly, minimum, transaction, chargeback, or other fees, or any associated operational costs or local, state, or federal taxes, on behalf of PGV. Nothing in this Agreement requires the District to accept payments exclusively through PGV or to process any minimum volume. PGV accepts and agrees to perform all Services as an independent contractor and not as an employee, agent, or partner of the District, except for the limited authorizations in Section 14. PGV and the District each agree (i) to hold the other party's confidential information in strict confidence; and (ii) not to disclose such information to any third parties without the prior written consent of the disclosing party or as required by law or regulation. PGV acknowledges that the District is subject to Chapter 119, *Florida Statutes*, and that the District's obligations under this Section extend only to information that is confidential or exempt from public disclosure under applicable law. Cardholder, bank-account, and other personal information of payers that PGV receives in performing the Services is confidential information of the District.

6. Indemnification; Chargebacks and Returns. PGV will defend, indemnify, and hold harmless the District and its supervisors, officers, staff, district manager, agents, and employees from and against any credit card transaction disputes, chargebacks, claims, losses, damages, and other expenses, including attorneys' fees and litigation expenses (including at trial and on appeal), suffered or incurred due to PGV's negligence or willful misconduct, any security incident involving payer information in the possession or control of PGV or its processors or subcontractors, PGV's violation of law or card network rules, or PGV's failure to perform any of its obligations under this Agreement. The District agrees to reasonably assist PGV, to the extent permitted by law, with (i) any efforts necessary to facilitate collection of funds from any cardholder to include reinstatement of the obligation owed to the District; and (ii) providing cardholder information pertinent to any inquiry or dispute regarding payment made to the District through the Services. Returned or charged-back ACH (aka E-Check) transactions are excluded from PGV's indemnification of chargebacks under this Section, and the District will reconcile those

transactions, including returns and chargeback transactions, but this exclusion does not limit PGV's obligations for its negligence, willful misconduct, or failure to perform. This Section survives expiration or termination of this Agreement.

7. Standards of Performance; Compliance with Laws; Governing Law. PGV represents that it is qualified to perform the Services, and that all work will be accomplished in a professional and workmanlike manner. PGV agrees to observe and comply with all federal, state, and local laws, and all applicable card network and NACHA operating rules, in performing the Services, including section 215.322, *Florida Statutes*, the Payment Card Industry Data Security Standard ("**PCI DSS**"), and the accessibility requirements of Title II of the Americans with Disabilities Act applicable to the online payment website. This Agreement is governed by the laws of the State of Florida. Venue for any action arising under this Agreement lies exclusively in the state courts located in Hillsborough County, Florida.

8. Data Security; Security Incidents. PGV must maintain PCI DSS compliance throughout the term of this Agreement and must provide the District, upon request, a copy of PGV's current PCI DSS attestation of compliance and that of each processor PGV uses. PGV must use reasonable administrative, technical, and physical safeguards, consistent with industry best practices, to protect cardholder, bank-account, and other personal information of payers, including encryption of that information in transit and at rest. PGV must promptly notify the District in writing if PGV or any of its processors ceases to be PCI DSS compliant. PGV may not access, use, disclose, sell, or share payer information for any purpose other than performing the Services or as required by law, and may not use it for marketing. PGV may retain payer information only as long as necessary to perform the Services, to comply with card network rules, or to comply with Section 2 of Exhibit A (Public Records), and then must securely destroy it. If PGV discovers or is notified of any actual or reasonably suspected breach of security (as defined in section 501.171(1), *Florida Statutes* and any successor statute) or other unauthorized access to payer information in the possession or control of PGV or its processors or subcontractors, PGV must (i) notify the District in writing within 48 hours after discovery or notice; (ii) take all action reasonably necessary to contain, investigate, and remediate it; (iii) cooperate with the District and any law enforcement or regulatory authority, including preserving relevant evidence; (iv) provide the District a written incident report describing the nature and scope of the incident, the information affected, and the remedial actions taken; and (v) to the extent the incident is attributable to the acts or omissions of PGV or its processors or subcontractors, bear the cost of any notices required by law, including under section 501.171, *Florida Statutes*, and provide credit monitoring services for not less than 12 months to affected individuals, at PGV's sole expense. This Section survives expiration or termination of this Agreement.

9. Insurance. PGV must maintain, at its own expense throughout the term of this Agreement, (i) commercial general liability insurance with limits of not less than $[1,000,000] per occurrence and $[2,000,000] in the aggregate; (ii) cyber liability (network security and privacy) insurance, including coverage for breach response costs, with limits of not less than $1,000,000 per claim; and (iii) crime insurance covering employee dishonesty and computer and funds transfer fraud with limits of not less than $1,000,000. PGV must name the District as an additional insured on the commercial general liability policy and must provide the District a certificate of insurance upon execution of this Agreement and upon request.

10. Assignment; Subcontractors. PGV may not assign this Agreement or subcontract the Services without the District's prior written consent, except that PGV may use iStream Financial

Services, Inc. ("**iStream**") as described in Section 14 and the card processors PGV identifies to the District in writing before the Effective Date. PGV remains responsible for the acts and omissions of its subcontractors and processors as if they were PGV's own.

11. District Required Provisions; Order of Precedence. **Exhibit A** (District Required Provisions) is incorporated into and made a part of this Agreement. If this Agreement conflicts with any application, enrollment form, or other document submitted under this Agreement, or with any terms of service, privacy policy, or other terms posted on PGV's website or presented in any click-through or similar form, Exhibit A controls first and this Agreement controls next. No click-through, online, or other terms not attached to this Agreement bind the District, even if accepted by the district manager or another District agent in the course of using the Services.

12. Miscellaneous. Notices under this Agreement must be in writing and delivered by hand, by nationally recognized overnight courier, or by certified mail to the party's address stated in the preamble (or another address given by written notice), with a copy of any notice to the District sent to the District's district manager and District counsel. This Agreement, including its exhibits, is the entire agreement of the parties on its subject matter and supersedes all prior agreements and understandings on that subject matter. This Agreement may be amended only by a writing signed by both parties. If any provision of this Agreement is held unenforceable, the remaining provisions remain in effect. In any action to enforce this Agreement, the prevailing party is entitled to recover its reasonable attorneys' fees and costs, including those incurred on appeal. The District's failure to enforce any provision of this Agreement is not a waiver of that provision. This Agreement has been negotiated by both parties and will not be construed against either party as the drafter. This Agreement may be signed in counterparts and by electronic signature, each of which is an original and all of which together are one instrument.

13. Term and Termination. The initial term of this Agreement begins on the Effective Date and ends on the next September 30 (the end of the District's fiscal year). This Agreement will automatically renew for successive one-year terms beginning each October 1 unless terminated as provided in this Section. The District may terminate this Agreement at any time, with or without cause, on 30 days' written notice to PGV, and immediately upon written notice if PGV breaches this Agreement. PGV may terminate this Agreement only on 90 days' written notice to the District. On expiration or termination, PGV must complete and settle all transactions initiated before the effective date of termination, remit to the District all funds due, reasonably cooperate in transitioning the Services to any successor provider, and comply with Section 2 of Exhibit A (Public Records). Sections 3, 5, 6, 8, and 12 and Exhibit A survive expiration or termination of this Agreement.

14. ACH (E-Check) Processing through iStream. PGV has engaged iStream as a third-party payment processor to facilitate the processing of the District's E-Check payments through the ACH network. Subject to this Section, the District authorizes PGV, as the originator and merchant of record, to submit and sign the application for ACH processing services on behalf of the District to iStream. The District also authorizes PGV to execute and deliver to iStream any required documents on behalf of the District for the purpose of boarding and performing required due diligence of the District under the regulatory framework governing iStream as a third-party payment processor, and to make related procedural changes on behalf of the District to the processing account at iStream as reasonably necessary during the processing relationship. PGV must provide the District's district manager a copy of each application and other document PGV signs on the District's behalf before submitting it, and written notice of any procedural change

within five business days after making it. PGV may not, without the District's prior written approval, (i) agree on the District's behalf to any fee, reserve, guaranty, indemnity, or other financial obligation of the District; (ii) change the District's designated depository account; or (iii) bind the District to any terms inconsistent with this Agreement. These authorizations are limited to the ACH processing services described in this Section and terminate automatically upon expiration or termination of this Agreement.

The District acknowledges and agrees that, as of the Effective Date, iStream is entitled to rely on the authorizations in this Section until the District provides written notice to PGV of their revocation or modification. As between the District and PGV, PGV is responsible for the acts and omissions of iStream as if they were PGV's own, and PGV's obligations under Sections 6 and 8 apply to iStream's acts and omissions. Nothing in this Section makes iStream a third-party beneficiary of this Agreement, waives the District's sovereign immunity, or causes the District to assume any risk or liability for the acts or omissions of PGV or iStream.

IN WITNESS WHEREOF, the parties have executed this Agreement to be effective as of the Effective Date.

DISTRICT:
RHODINE ROAD NORTH COMMUNITY DEVELOPMENT DISTRICT

By: _____
Name: _____
Title: Chairperson, Board of Supervisors
Date: _____

ATTEST:

_____
Secretary / Assistant Secretary

PGV:
PAYGOV.US, LLC, an Indiana limited liability company

By: _____
Name: _____
Title: _____
Date: _____

Exhibit A: District Required Provisions

EXHIBIT A
DISTRICT REQUIRED PROVISIONS

1. Sovereign Immunity; No Third-Party Beneficiaries. Nothing in this Agreement waives or limits the District's sovereign immunity or the limits of liability in section 768.28, *Florida Statutes*, or any other statute or law, and nothing in this Agreement is a consent by the District to be sued by third parties in any matter arising out of this Agreement. This Agreement is solely for the benefit of the District and PGV, and no right or cause of action accrues to or for the benefit of any third party.

2. Public Records. PGV understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, to the extent PGV is acting on behalf of the District as a contractor within the meaning of section 119.0701, *Florida Statutes*, PGV must comply with Florida's public records laws, including Chapter 119, *Florida Statutes*. Specifically, PGV must: (a) keep and maintain public records required by the District to perform the Services; (b) upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*, or as otherwise provided by law; (c) ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the term of this Agreement and following its completion if PGV does not transfer the records to the District; and (d) upon completion of this Agreement, transfer to the District, at no cost, all public records in PGV's possession or keep and maintain public records required by the District to perform the Services. If PGV transfers all public records to the District upon completion of this Agreement, PGV must destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If PGV keeps and maintains public records upon completion of this Agreement, PGV must meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District. The District may unilaterally terminate this Agreement if PGV refuses to allow public access to public records as required by law.

IF PGV HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO PGV'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (407) 841-5524, RECORDREQUEST@GMSCFL.COM, AND 219 EAST LIVINGSTON STREET, ORLANDO, FLORIDA 32801.

3. Records and Audit. PGV must keep accurate records of all transactions processed for the District for the longer of five years after the transaction or the period required by the records retention schedules adopted by the Florida Department of State, and must make those records available to the District, its district manager, and its auditors upon reasonable request.

4. E-Verify. PGV must comply with section 448.095, *Florida Statutes*. PGV represents and warrants that it is registered with and uses the E-Verify system to verify the work authorization status of all new employees of PGV. PGV may not subcontract any portion of the Services unless the subcontractor registers with and uses the E-Verify system and provides PGV an affidavit

stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. PGV must maintain a copy of each affidavit for the duration of this Agreement and provide it to the District upon request. If the District has a good faith belief that PGV has knowingly violated section 448.09(1), *Florida Statutes*, the District will terminate this Agreement as required by section 448.095(5)(c), *Florida Statutes*, and PGV will be liable for any additional costs incurred by the District as a result of the termination. If the District has a good faith belief that a subcontractor knowingly violated section 448.095(5), *Florida Statutes*, but PGV otherwise complied, the District will promptly notify PGV, and PGV must immediately terminate its contract with the subcontractor. PGV represents that no public agency has terminated a contract with PGV under section 448.095(5)(c), *Florida Statutes*, within the year immediately preceding the Effective Date.

5. Scrutinized Companies. PGV certifies that it is not on the Scrutinized Companies or Other Entities that Boycott Israel List created under section 215.4725, *Florida Statutes*, and is not participating in a boycott of Israel. PGV further certifies that it is not on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in Iran Terrorism Sectors List, or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List created under section 215.473, *Florida Statutes*, and is not engaged in business operations in Cuba or Syria. Under section 287.135*, Florida Statutes*, the District may terminate this Agreement at its option if PGV is found to have submitted a false certification, has been placed on any of those lists, is participating in a boycott of Israel, or has been engaged in business operations in Cuba or Syria.

6. Foreign Countries of Concern; Access to Personal Identifying Information. PGV acknowledges that this Agreement gives PGV access to individuals' personal identifying information. PGV represents that (a) it is not owned by the government of a foreign country of concern; (b) the government of a foreign country of concern does not have a controlling interest in PGV; and (c) PGV is not organized under the laws of, and does not have its principal place of business in, a foreign country of concern, as those terms are defined in section 287.138, *Florida Statutes*. Before the District executes this Agreement, and before each renewal or extension of this Agreement, PGV must provide the District the affidavit required by section 287.138(4), Florida Statutes, on the form prescribed by the Florida Department of Management Services (currently Form PUR 1355, adopted by Rule 60A-1.020, Florida Administrative Code), together with the affidavit attached as **Exhibit 1**.

7. Anti-Human Trafficking. PGV certifies that neither it nor its principals use coercion for labor or services as defined in section 787.06, *Florida Statutes*. Before the District executes this Agreement, and before each renewal or extension of this Agreement, PGV must provide the District the affidavit required by section 787.06(14), *Florida Statutes*, signed by an officer or representative of PGV under penalty of perjury, in the form attached as Exhibit 1.

8. Foreign Source Disclosure. To the extent section 286.101(3), *Florida Statutes*, applies to this Agreement, PGV must disclose to the District any current or prior interest of, any contract with, or any grant or gift received from a foreign country of concern as required by that section.

EXHIBIT 1
CONTRACTOR AFFIDAVIT

STATE OF _____

COUNTY OF _____

Before me, the undersigned authority, by means of [ ] physical presence or [ ] online notarization, personally appeared _____ ("Affiant"), who, being first duly sworn, deposes and says:

1. Affiant is the _____ [title] of PayGOV.US, LLC ("PGV"), is an officer or representative of PGV, and is authorized to make this affidavit on PGV's behalf. This affidavit is given in connection with the Payment Processing Services Agreement between PGV and the Rhodine Road North Community Development District (the "District").

2. Anti-Human Trafficking. PGV does not use coercion for labor or services as defined in section 787.06, Florida Statutes.

3. Foreign Countries of Concern. PGV is not owned by the government of a foreign country of concern; the government of a foreign country of concern does not have a controlling interest in PGV; and PGV is not organized under the laws of, and does not have its principal place of business in, a foreign country of concern, as those terms are defined in section 287.138, Florida Statutes.

4. Scrutinized Companies. PGV is not on the Scrutinized Companies or Other Entities that Boycott Israel List, the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in Iran Terrorism Sectors List, or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List; is not participating in a boycott of Israel; and is not engaged in business operations in Cuba or Syria.

5. E-Verify. PGV is registered with and uses the E-Verify system to verify the work authorization status of all new employees, as required by section 448.095, Florida Statutes. PGV's E-Verify company identification number is _____.

Under penalties of perjury, I declare that I have read the foregoing affidavit and that the facts stated in it are true.

_____

Signature of Affiant

Printed Name: _____

Title: _____

Sworn to (or affirmed) and subscribed before me by means of [ ] physical presence or [ ] online notarization this ____ day of _____, 20__, by _____, who is [ ] personally known to me or [ ] has produced _____ as identification.

_____

Notary Public, State of _____

Print Name: _____

My Commission Expires: _____

SECTION VII

Docusign Envelope ID: A0E1D74B-6E25-83DD-8030-3991BA1A000E

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

July 29, 2026

Board of Supervisors
Rhodine Road North Community Development District
219 East Livingston Street
Orlando, FL 32801

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

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

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

1) Management's Discussion and Analysis

2) Budgetary comparison schedule

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

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

Audit Objectives

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

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

Docusign Envelope ID: A0E1D74B-6E25-83DD-8030-3991BA1A000E

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

Examination Objective

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

Other Services

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

Management Responsibilities

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

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

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

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

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

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

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

Docusign Envelope ID: A0E1D74B-6E25-83DD-8030-3991BA1A000E

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

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

Our fee for these services will not exceed $5,000 for the September 30, 2026 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

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

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

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

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

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

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

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

Very truly yours,

Grau & Associates

Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Rhodine Road North Community Development District.

By: Signed by: Milton Andrade 05F2744F40FE41E...

Title: Chairman

Date: 2026-08-31

Docusign Envelope ID: A0E1D74B-6E25-83DD-8030-3991BA1A000E

FICPA Florida Institute of Certified Public Accountants

AICPA Peer Review Program

Administered in Florida by the Florida Institute of CPAs

November 18, 2025

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

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

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114 Review Number: 616829

SECTION VIII

SECTION C

Item will be provided under separate cover.

SECTION D

SECTION 1

Rhodine Road North
Community Development District

Summary of Check Register

September 1, 2026 to September 30, 2026

Fund	Date	Check No.'s		Amount
General Fund				
	9/22/2026	974-983	$	22,886.68
	9/25/2026	984-985	$	15,259.50
	9/28/2026	986	$	9,730.32
		Subtotal	$	47,876.50
		Total Amount	**$**	**47,876.50**

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
9/22/26	00045	8/26/26	1522	202608	330	57200-48100				*	189.00		
			PEST CONTROL AUG26										
									ALL AMERICAN LAWN AND TREE SPECIAL			189.00	000974
9/22/26	00043	9/11/26	28826	202609	330	57200-34500				*	142.80		
			PROXIMITY CARDS										
		9/16/26	1217	202609	330	57200-34500				*	120.00		
			VIDEO VERIFICATION SEPT26										
									CURRENT DEMANDS ELECTRICAL &			262.80	000975
9/22/26	00056	7/31/26	67	202607	330	57200-48000				*	1,227.06		
			AMENITY MAINT JULY26										
		7/31/26	68	202607	320	53800-48000				*	220.00		
			STORMWATER MAINT										
		7/31/26	69	202607	330	57200-48000				*	220.00		
			PAVER REPLACEMENT										
									GOVERNMENTAL MANAGEMENT SERVICES			1,667.06	000976
9/22/26	99999	9/22/26	VOID	202609	000	00000-00000				C	.00		
			VOID CHECK										
									******INVALID VENDOR NUMBER******			.00	000977
9/22/26	00010	8/01/26	228	202608	320	53800-12000				*	1,504.67		
			FIELD MANAGEMENT AUG26										
		8/01/26	229	202608	310	51300-34000				*	3,862.50		
			MANAGEMENT FEES AUG26										
		8/01/26	229	202608	310	51300-35200				*	116.83		
			WEBSITE ADMIN AUG26										
		8/01/26	229	202608	310	51300-35100				*	172.00		
			INFORMATION TECH AUG26										
		8/01/26	229	202608	310	51300-31300				*	556.50		
			DISSEMINATION SVC AUG26										
		8/01/26	229	202608	330	57200-12000				*	1,072.92		
			AMENITY ACCES AUG26										
		8/01/26	229	202608	310	51300-51000				*	2.62		
			OFFICE SUPPLIES										
		8/01/26	229	202608	310	51300-42000				*	2.97		
			POSTAGE										
		8/01/26	229	202608	310	51300-42500				*	34.20		
			COPIES										
		8/01/26	229	202608	310	51300-49000				*	151.25		
			HAMPTON INN ROOM RENTAL										
		9/01/26	230	202609	320	53800-12000				*	1,504.67		
			FIELD MANAGEMENT SEPT26										
		9/01/26	231	202609	310	51300-34000				*	3,862.50		
			MANAGEMENT FEES SEPT26										

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
		9/01/26	231 WEBSITE ADMIN SEPT26	202609	310	51300-35200				*	116.83		
		9/01/26	231 INFORMATION TECH SEPT26	202609	310	51300-35100				*	172.00		
		9/01/26	231 DISSEMINATION SVC SEPT26	202609	310	51300-31300				*	556.50		
		9/01/26	231 AMENITY ACCESS SEPT26	202609	330	57200-12000				*	1,072.92		
		9/01/26	231 OFFICE SUPPLIES	202609	310	51300-51000				*	.06		
		9/01/26	231 POSTAGE	202609	310	51300-42000				*	1.57		
									GOVERNMENTAL MANAGEMENT SERVICES			14,763.51	000978
9/22/26	00064	7/02/26	2501336- FALSE ALARM VIOLATION	202607	330	57200-49000				*	150.00		
									HILLSBOROUGH COUNTY BOCC			150.00	000979
9/22/26	00033	9/14/26	15925 GENERAL COUNSEL AUG26	202608	310	51300-31500				*	243.50		
									KILINSKI VAN WYK, PLLC			243.50	000980
9/22/26	00060	8/31/26	103714 SECURITY 8/24/26-8/30/26	202608	330	57200-34500				*	1,592.25		
		9/07/26	103916 SECURITY 8/31/26-9/6/26	202609	330	57200-34500				*	1,621.20		
		9/14/26	104058 SECURITY 9/7/26	202609	330	57200-34500				*	347.36		
									NATION SECURITY SERVICES			3,560.81	000981
9/22/26	00054	9/03/26	5301 CLEANING SEPT26	202609	330	57200-48200				*	355.00		
									RAINMAKER PRESSURE CLEANING, LLC			355.00	000982
9/22/26	00022	9/02/26	119588 LAKE MAINTENANCE SEPT26	202609	320	53800-47300				*	1,695.00		
									REMSON AQUATICS LLC			1,695.00	000983
9/25/26	00009	9/22/26	34386 ANNUAL INSURANCE FY27	202609	300	15500-10000				*	14,773.00		
									EGIS INSURANCE ADVISORS, LLC			14,773.00	000984
9/25/26	00008	9/23/26	100686-0 NOT FY BOARD MTG 9/23/26	202609	310	51300-48000				*	486.50		
									TIMES PUBLISHING COMPANY			486.50	000985

*** CHECK DATES 09/01/2026 - 09/30/2026 *** RHODINE ROAD NORTH - GENERAL
BANK A RHODINE ROAD NORTH

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
9/28/26	00033	9/19/25	13148	202510	310	51300	49100			*	2,278.00		
			BOUNDARY AMENDMENT AUG25										
		10/10/25	13396	202510	310	51300	49100			*	1,219.50		
			BOUNDARY AMENDMENT SEPT26										
		11/22/25	13541	202510	310	51300	49100			*	6,232.82		
			BOUNDARY AMENDMENT OCT25										
									KILINSKI VAN WYK, PLLC			9,730.32	000986

TOTAL FOR BANK A 47,876.50

TOTAL FOR REGISTER 47,876.50

SECTION 2

Rhodine Road North

Community Development District

Unaudited Financial Reporting

September 30, 2026

Table of Contents

1	Balance Sheet
2-3	General Fund
4	Debt Service Fund Series 2019
5	Debt Service Fund Series 2022
6	Capital Projects Fund Series 2019
7	Capital Projects Fund Series 2022
8	Capital Projects Fund Series 2022 Expansion
9	Capital Reserve Fund
10-11	Month to Month
12	Long Term Debt Report
13	Assessment Receipt Schedule

Rhodine Road North

Community Development District

Combined Balance Sheet

September 30, 2026

	General Fund	Debt Service Fund	Capital Projects Fund	Capital Reserve Fund	Totals Governmental Funds
Assets:					
Cash:					
Operating Account	$ 84,745	$ -	$ -	$ -	$ 84,745
Capital Reserve - Truist	$ -	$ -	$ 24,350	$ -	$ 24,350
Capital Reserve - Bank United	$ -	$ -	$ -	$ 45,082	$ 45,082
State Board of Administration	$ 637,410	$ -	$ -	$ -	$ 637,410
Assessments Receivable	$ 4,803	$ 5,873	$ -	$ -	$ 10,676
Due from Capital Projects	$ -	$ -	$ -	$ 24,350	$ 24,350
Due from Developer	$ -	$ -	$ 19,218	$ -	$ 19,218
Due from General Fund	$ -	$ 15,092	$ -	$ -	$ 15,092
Prepaid Expenses	$ 14,773	$ -	$ -	$ -	$ 14,773
Investments:					
Series 2019					
Reserve	$ -	$ 253,713	$ -	$ -	$ 253,713
Revenue	$ -	$ 322,010	$ -	$ -	$ 322,010
Prepayment	$ -	$ 777	$ -	$ -	$ 777
Series 2022					
Reserve	$ -	$ 130,110	$ -	$ -	$ 130,110
Revenue	$ -	$ 130,179	$ -	$ -	$ 130,179
Construction	$ -	$ -	$ 13	$ -	$ 13
Series 2022 Expansion					
Custody	$ -	$ -	$ 1,638	$ -	$ 1,638
Total Assets	**$ 741,731**	**$ 857,754**	**$ 45,218**	**$ 69,432**	**$ 1,714,135**
Liabilities:					
Accounts Payable	$ 26,833	$ -	$ -	$ -	$ 26,833
Due to Capital Reserve	$ -	$ -	$ 24,350	$ -	$ 24,350
Due to Debt Service	$ 15,092	$ -	$ -	$ -	$ 15,092
Total Liabilities	**$ 41,925**	**$ -**	**$ 24,350**	**$ -**	**$ 66,274**
Fund Balance:					
Nonspendable:					
Prepaid Items	$ 14,773	$ -	$ -	$ -	$ 14,773
Restricted for:					
Debt Service - Series 2019	$ -	$ 595,475	$ -	$ -	$ 595,475
Debt Service - Series 2022	$ -	$ 262,279	$ -	$ -	$ 262,279
Capital Projects - Series 2022	$ -	$ -	$ 13	$ -	$ 13
Capital Projects - Series 2022 Expansion	$ -	$ -	$ 20,856	$ -	$ 20,856
Assigned for:					
Capital Reserves	$ -	$ -	$ -	$ 69,432	$ 69,432
Unassigned	$ 685,033	$ -	$ -	$ -	$ 685,033
Total Fund Balances	**$ 699,806**	**$ 857,754**	**$ 20,869**	**$ 69,432**	**$ 1,647,861**
Total Liabilities & Fund Balance	$ 741,731	$ 857,754	$ 45,218	$ 69,432	$ 1,714,135

Rhodine Road North

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Revenues:				
Assessments - Tax Roll	$ 628,057	$ 628,057	$ 634,608	$ 6,551
Assessments - Direct Bill	$ 9,403	$ 9,403	$ 9,403	$ 0
Boundary Amendment Contributions	$ -	$ -	$ 9,730	$ 9,730
Interest Income	$ 5,000	$ 5,000	$ 25,993	$ 20,993
Other Income	$ -	$ -	$ 329	$ 329
Total Revenues	**$ 642,460**	**$ 642,460**	**$ 680,063**	**$ 37,604**
Expenditures:				
General & Administrative:				
Supervisor Fees	$ 12,000	$ 12,000	$ 5,600	$ 6,400
FICA Expense	$ 918	$ 918	$ 428	$ 490
Engineering	$ 12,500	$ 12,500	$ 2,077	$ 10,423
Attorney	$ 20,000	$ 20,000	$ 19,486	$ 514
Annual Audit	$ 4,900	$ 4,900	$ 4,400	$ 500
Assessment Administration	$ 5,732	$ 5,732	$ 5,732	$ (0)
Arbitrage	$ 900	$ 900	$ 450	$ 450
Dissemination	$ 7,678	$ 7,678	$ 6,678	$ 1,000
Trustee Fees	$ 11,012	$ 11,012	$ 13,914	$ (2,902)
Management Fees	$ 46,350	$ 46,350	$ 46,350	$ -
Information Technology	$ 2,064	$ 2,064	$ 2,064	$ 0
Website Maintenance	$ 1,402	$ 1,402	$ 1,402	$ 0
Postage & Delivery	$ 500	$ 500	$ 302	$ 198
Insurance	$ 7,750	$ 7,750	$ 7,313	$ 437
Copies	$ 500	$ 500	$ 43	$ 457
Legal Advertising	$ 5,000	$ 5,000	$ 9,943	$ (4,943)
Other Current Charges	$ 2,500	$ 2,500	$ 1,444	$ 1,056
Boundary Amendment Expenses	$ -	$ -	$ 9,730	$ (9,730)
Office Supplies	$ 500	$ 500	$ 16	$ 484
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Total General & Administrative	**$ 142,381**	**$ 142,381**	**$ 137,547**	**$ 4,834**

Rhodine Road North

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Operations & Maintenance				
Field Expenditures				
Property Insurance	$ 13,200	$ 13,200	$ 7,925	$ 5,275
Field Management	$ 18,056	$ 18,056	$ 18,056	$ (0)
Landscape Maintenance	$ 130,676	$ 130,676	$ 125,642	$ 5,034
Landscape Replacement	$ 20,000	$ 20,000	$ 7,932	$ 12,068
Lake Maintenance	$ 17,820	$ 17,820	$ 17,690	$ 130
Streetlights	$ 80,000	$ 80,000	$ 71,112	$ 8,888
Electric	$ 1,650	$ 1,650	$ 1,555	$ 95
Water & Sewer	$ 20,000	$ 20,000	$ 2,865	$ 17,135
Irrigation Repairs	$ 7,500	$ 7,500	$ -	$ 7,500
General Repairs & Maintenance	$ 15,000	$ 15,000	$ 10,162	$ 4,838
Contingency	$ 2,500	$ 2,500	$ 405	$ 2,095
Subtotal Field Expenditures	**$ 326,402**	**$ 326,402**	**$ 263,344**	**$ 63,058**
Amenity Expenditures				
Amenity - Electric	$ 13,068	$ 13,068	$ 3,344	$ 9,724
Amenity - Water	$ 2,178	$ 2,178	$ 3,752	$ (1,574)
Internet	$ 924	$ 924	$ 824	$ 100
Playground/Furniture Lease	$ 14,454	$ 14,454	$ 7,227	$ 7,227
Pest Control	$ 1,680	$ 1,680	$ 1,707	$ (27)
Janitorial Services	$ 13,130	$ 13,130	$ 9,365	$ 3,765
Security Services	$ 15,000	$ 15,000	$ 31,401	$ (16,401)
Pool Maintenance	$ 21,600	$ 21,600	$ 22,500	$ (900)
Amenity Access Management	$ 12,875	$ 12,875	$ 12,875	$ (0)
Amenity Repairs & Maintenance	$ 10,000	$ 10,000	$ 11,957	$ (1,957)
Contingency	$ 5,000	$ 5,000	$ 5,878	$ (878)
Shade Structure	$ 45,000	$ 45,000	$ -	$ 45,000
Subtotal Amenity Expenditures	**$ 154,909**	**$ 154,909**	**$ 110,829**	**$ 44,080**
Total Operations & Maintenance	**$ 481,311**	**$ 481,311**	**$ 374,173**	**$ 107,138**
Total Expenditures	**$ 623,692**	**$ 623,692**	**$ 511,721**	**$ 111,972**
Excess (Deficiency) of Revenues over Expenditures	$ 18,767		$ 168,343	
Other Financing Sources/(Uses):				
Capital Reserve - Transfer	$ (18,767)	$ (18,767)	$ -	$ 18,767
Total Other Financing Sources/(Uses)	**$ (18,767)**	**$ (18,767)**	**$ -**	**$ 18,767**
Net Change in Fund Balance	**$ (0)**		**$ 168,343**	
Fund Balance - Beginning	$ -		$ 531,463	
Fund Balance - Ending	$ -		$ 699,806	

Rhodine Road North

Community Development District

Debt Service Fund Series 2019

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Revenues:				
Assessments - Tax Roll	$ 507,737	$ 507,737	$ 512,941	$ 5,204
Interest	$ 12,000	$ 12,000	$ 22,329	$ 10,329
Total Revenues	**$ 519,737**	**$ 519,737**	**$ 535,270**	**$ 15,533**
Expenditures:				
Interest - 11/1	$ 170,619	$ 170,619	$ 170,619	$ -
Principal - 5/1	$ 165,000	$ 165,000	$ 165,000	$ -
Interest - 5/1	$ 170,619	$ 170,619	$ 170,619	$ -
Total Expenditures	**$ 506,238**	**$ 506,238**	**$ 506,238**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ 13,500		$ 29,032	
Other Financing Sources/(Uses):				
Transfer In/(Out)	$ -	$ -	$ 0	$ 0
Total Other Financing Sources/(Uses)	$ -	$ -	$ 0	$ 0
Net Change in Fund Balance	**$ 13,500**		**$ 29,033**	
Fund Balance - Beginning	$ 314,926		$ 566,443	
Fund Balance - Ending	$ 328,425		$ 595,475	

Rhodine Road North

Community Development District

Debt Service Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Revenues:				
Assessments - Tax Roll	$ 260,220	$ 260,220	$ 262,887	$ 2,667
Interest	$ 5,000	$ 5,000	$ 10,431	$ 5,431
Total Revenues	**$ 265,220**	**$ 265,220**	**$ 273,319**	**$ 8,099**
Expenditures:				
Interest - 11/1	$ 78,293	$ 78,293	$ 78,293	$ -
Principal - 5/1	$ 105,000	$ 105,000	$ 105,000	$ -
Interest - 5/1	$ 78,293	$ 78,293	$ 78,293	$ -
Total Expenditures	**$ 261,585**	**$ 261,585**	**$ 261,585**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ 3,635		$ 11,734	
Fund Balance - Beginning	$ 121,624		$ 250,545	
Fund Balance - Ending	$ 125,259		$ 262,279	

Rhodine Road North

Community Development District

Capital Projects Fund Series 2019

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Revenues				
Interest	$ -	$ -	$ -	$ -
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	**$ -**		**$ -**	
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ 62	$ 62
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ 62**	**$ 62**
Net Change in Fund Balance	**$ -**		**$ 62**	
Fund Balance - Beginning	$ -		$ (62)	
Fund Balance - Ending	$ -		$ -	

Rhodine Road North

Community Development District

Capital Projects Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Revenues				
Interest	$ -	$ -	$ 0	$ 0
Total Revenues	**$ -**	**$ -**	**$ 0**	**$ 0**
Expenditures:				
Other Current Charges	$ -	$ -	$ 5	$ (5)
Total Expenditures	**$ -**	**$ -**	**$ 5**	**$ (5)**
Excess (Deficiency) of Revenues over Expenditures	**$ -**		**$ (4)**	
Fund Balance - Beginning	$ -		$ 17	
Fund Balance - Ending	$ -		$ 13	

Rhodine Road North

Community Development District

Capital Projects Fund Series 2022 Expansion

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Revenues				
Developer Contributions	$ -	$ -	$ 1,869,031	$ 1,869,031
Interest	$ -	$ -	$ 466	$ 466
Total Revenues	**$ -**	**$ -**	**$ 1,869,498**	**$ 1,869,498**
Expenditures:				
Capital Outlay	$ -	$ -	$ 1,848,642	$ (1,848,642)
Total Expenditures	**$ -**	**$ -**	**$ 1,848,642**	**$ (1,848,642)**
Excess (Deficiency) of Revenues over Expenditures	**$ -**		**$ 20,856**	
Fund Balance - Beginning	$ -		$ -	
Fund Balance - Ending	$ -		$ 20,856	

Rhodine Road North

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Revenues				
Interest	$ -	$ -	$ 1,722	$ 1,722
Total Revenues	**$ -**	**$ -**	**$ 1,722**	**$ 1,722**
Expenditures:				
Other Current Charges	$ -	$ -	$ 589	$ (589)
Total Expenditures	**$ -**	**$ -**	**$ 589**	**$ (589)**
Excess (Deficiency) of Revenues over Expenditures	**$ -**		**$ 1,133**	
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ 18,767	$ 18,767	$ (62)	$ (18,829)
Total Other Financing Sources (Uses)	**$ 18,767**	**$ 18,767**	**$ (62)**	**$ (18,829)**
Net Change in Fund Balance	**$ 18,767**		**$ 1,071**	
Fund Balance - Beginning	$ 22,509		$ 68,361	
Fund Balance - Ending	$ 41,276		$ 69,432	

Rhodine Road North

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - Tax Roll	$ -	$ 22,504	$ 588,516	$ 3,764	$ 6,325	$ 3,122	$ 3,096	$ -	$ 2,456	$ 23	$ -	$ 4,803	$ 634,608
Assessments - Direct Bill	$ -	$ -	$ -	$ -	$ -	$ 7,052	$ -	$ -	$ -	$ -	$ 2,351	$ -	$ 9,403
Boundary Amendment Contributions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,730	$ 9,730
Interest Income	$ 1,134	$ 1,065	$ 1,116	$ 2,687	$ 2,405	$ 2,664	$ 2,595	$ 2,670	$ 2,606	$ 2,391	$ 2,395	$ 2,265	$ 25,993
Other Income	$ -	$ -	$ -	$ -	$ 210	$ -	$ 30	$ 30	$ -	$ 30	$ 30	$ -	$ 330
Total Revenues	**$ 1,134**	**$ 23,569**	**$ 589,632**	**$ 6,451**	**$ 8,940**	**$ 12,837**	**$ 5,720**	**$ 2,700**	**$ 5,062**	**$ 2,444**	**$ 4,775**	**$ 16,799**	**$ 680,064**
Expenditures:													
General & Administrative:													
Supervisor Fees	$ 1,000	$ -	$ 800	$ -	$ -	$ -	$ 2,800	$ -	$ -	$ 1,000	$ -	$ -	$ 5,600
FICA Expense	$ 77	$ -	$ 61	$ -	$ -	$ -	$ 214	$ -	$ -	$ 77	$ -	$ -	$ 428
Engineering	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,148	$ 470	$ -	$ -	$ 459	$ 2,077
Attorney	$ -	$ 5,142	$ 1,414	$ 7,005	$ (6,131)	$ 3,038	$ 2,492	$ 888	$ 2,399	$ 2,031	$ 244	$ 965	$ 19,486
Annual Audit	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,900	$ -	$ -	$ -	$ (500)	$ 4,400
Assessment Administration	$ 5,732	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,732
Arbitrage	$ -	$ -	$ -	$ -	$ 450	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 450
Dissemination	$ 557	$ 557	$ 557	$ 557	$ 557	$ 557	$ 557	$ 557	$ 557	$ 557	$ 557	$ 557	$ 6,678
Trustee Fees	$ 4,135	$ -	$ -	$ 1,250	$ 4,434	$ -	$ -	$ -	$ -	$ 4,095	$ -	$ -	$ 13,914
Management Fees	$ 3,863	$ 3,863	$ 3,863	$ 3,863	$ 3,863	$ 3,863	$ 3,863	$ 3,863	$ 3,863	$ 3,863	$ 3,863	$ 3,863	$ 46,350
Information Technology	$ 172	$ 172	$ 172	$ 172	$ 172	$ 172	$ 172	$ 172	$ 172	$ 172	$ 172	$ 172	$ 2,064
Website Maintenance	$ 117	$ 117	$ 117	$ 117	$ 117	$ 117	$ 117	$ 117	$ 117	$ 117	$ 117	$ 117	$ 1,402
Postage & Delivery	$ 55	$ 47	$ 72	$ -	$ -	$ -	$ -	$ 5	$ 116	$ 3	$ 3	$ 2	$ 302
Insurance	$ 7,029	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 284	$ -	$ -	$ -	$ 7,313
Copies	$ -	$ -	$ -	$ -	$ -	$ -	$ 8	$ -	$ -	$ -	$ 34	$ -	$ 43
Legal Advertising	$ -	$ 3,236	$ -	$ -	$ -	$ -	$ -	$ 317	$ 5,904	$ -	$ -	$ 487	$ 9,943
Other Current Charges	$ -	$ 168	$ -	$ 151	$ 22	$ 95	$ 308	$ 183	$ 40	$ 220	$ 205	$ 52	$ 1,444
Boundary Amendment Expenses	$ 9,730	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,730
Office Supplies	$ 0	$ 3	$ -	$ 3	$ -	$ -	$ 3	$ 3	$ -	$ 3	$ 3	$ 0	$ 16
Dues, Licenses & Subscriptions	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Total General & Administrative	**$ 32,641**	**$ 13,303**	**$ 7,056**	**$ 13,116**	**$ 3,484**	**$ 7,841**	**$ 10,533**	**$ 12,151**	**$ 13,921**	**$ 12,135**	**$ 5,196**	**$ 6,172**	**$ 137,547**

Rhodine Road North

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Operations & Maintenance													
Field Expenditures													
Property Insurance	$ 7,925	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,925
Field Management	$ 1,505	$ 1,505	$ 1,505	$ 1,505	$ 1,505	$ 1,505	$ 1,505	$ 1,505	$ 1,505	$ 1,505	$ 1,505	$ 1,505	$ 18,056
Landscape Maintenance	$ 10,470	$ 10,470	$ 10,470	$ 10,470	$ 10,470	$ 10,470	$ 10,470	$ 10,470	$ 10,470	$ 10,470	$ 10,470	$ 10,470	$ 125,642
Landscape Replacement	$ -	$ 200	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,732	$ -	$ -	$ -	$ 7,932
Lake Maintenance	$ 1,165	$ 1,165	$ 1,165	$ 1,165	$ 1,165	$ 1,695	$ 1,695	$ 1,695	$ 1,695	$ 1,695	$ 1,695	$ 1,695	$ 17,690
Streetlights	$ 5,312	$ 5,312	$ 5,312	$ 5,312	$ 5,314	$ 5,314	$ 5,314	$ 5,314	$ 5,314	$ 5,314	$ 6,009	$ 11,967	$ 71,112
Electric	$ 101	$ 101	$ 96	$ 86	$ 104	$ 90	$ 93	$ 89	$ 87	$ 104	$ 420	$ 184	$ 1,555
Water & Sewer	$ 119	$ 262	$ 203	$ 166	$ 186	$ 117	$ 118	$ 192	$ 192	$ 259	$ 335	$ 717	$ 2,865
Irrigation Repairs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Repairs & Maintenance	$ -	$ -	$ 3,884	$ -	$ 937	$ 2,609	$ 803	$ 1,073	$ 636	$ 220	$ -	$ -	$ 10,162
Contingency	$ -	$ -	$ 50	$ -	$ -	$ -	$ -	$ -	$ 355	$ -	$ -	$ -	$ 405
Subtotal Field Expenditures	**$ 26,597**	**$ 19,015**	**$ 22,686**	**$ 18,704**	**$ 19,682**	**$ 21,800**	**$ 19,998**	**$ 20,338**	**$ 27,985**	**$ 19,567**	**$ 20,434**	**$ 26,538**	**$ 263,344**
Amenity Expenditures													
Amenity - Electric	$ 244	$ 317	$ 284	$ 165	$ 257	$ 212	$ 155	$ 147	$ 190	$ 315	$ 406	$ 652	$ 3,344
Amenity - Water	$ 334	$ 311	$ 316	$ 341	$ 365	$ 320	$ 329	$ 333	$ 345	$ 339	$ 174	$ 246	$ 3,752
Internet	$ 74	$ 74	$ 74	$ 74	$ 74	$ 64	$ 64	$ 64	$ 64	$ 64	$ 64	$ 64	$ 824
Playground/Furniture Lease	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,227
Pest Control	$ 120	$ 180	$ 120	$ 120	$ 180	$ 120	$ 120	$ 180	$ 126	$ 126	$ 189	$ 126	$ 1,707
Janitorial Services	$ 520	$ 835	$ 835	$ 835	$ 875	$ 875	$ 875	$ 875	$ 520	$ 875	$ 570	$ 875	$ 9,365
Security Services	$ -	$ 449	$ 240	$ 1,410	$ 120	$ 2,188	$ 583	$ 1,973	$ 6,489	$ 7,520	$ 8,197	$ 2,231	$ 31,401
Pool Maintenance	$ 1,800	$ 1,800	$ 1,800	$ 1,800	$ -	$ 1,800	$ 1,800	$ 2,200	$ 1,800	$ 3,300	$ 2,200	$ 2,200	$ 22,500
Amenity Access Management	$ 1,073	$ 1,073	$ 1,073	$ 1,073	$ 1,073	$ 1,073	$ 1,073	$ 1,073	$ 1,073	$ 1,073	$ 1,073	$ 1,073	$ 12,875
Amenity Repairs & Maintenance	$ 1,958	$ -	$ -	$ 1,570	$ -	$ -	$ -	$ -	$ -	$ 1,447	$ 1,950	$ 5,031	$ 11,957
Contingency	$ 315	$ -	$ -	$ 5,058	$ -	$ -	$ -	$ -	$ -	$ 150	$ 355	$ -	$ 5,878
Shade Structure	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal Amenity Expenditures	**$ 7,643**	**$ 6,244**	**$ 5,946**	**$ 13,651**	**$ 4,148**	**$ 7,858**	**$ 4,999**	**$ 6,845**	**$ 10,607**	**$ 15,209**	**$ 15,178**	**$ 12,499**	**$ 110,829**
Total Operations & Maintenance	**$ 34,240**	**$ 25,258**	**$ 28,632**	**$ 32,356**	**$ 23,830**	**$ 29,658**	**$ 24,998**	**$ 27,183**	**$ 38,593**	**$ 34,776**	**$ 35,613**	**$ 39,037**	**$ 374,173**
Total Expenditures	**$ 66,880**	**$ 38,561**	**$ 35,688**	**$ 45,472**	**$ 27,314**	**$ 37,499**	**$ 35,530**	**$ 39,333**	**$ 52,513**	**$ 46,912**	**$ 40,809**	**$ 45,209**	**$ 511,721**
Excess (Deficiency) of Revenues over Expenditures	$ (65,747)	$ (14,992)	$ 553,945	$ (39,021)	$ (18,374)	$ (24,662)	$ (29,810)	$ (36,633)	$ (47,452)	$ (44,468)	$ (36,033)	$ (28,410)	$ 168,343
Other Financing Sources/Uses:													
Transfer In/(Out)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Other Financing Sources/Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ (65,747)**	**$ (14,992)**	**$ 553,945**	**$ (39,021)**	**$ (18,374)**	**$ (24,662)**	**$ (29,810)**	**$ (36,633)**	**$ (47,452)**	**$ (44,468)**	**$ (36,033)**	**$ (28,410)**	**$ 168,343**

Rhodine Road North
Community Development District
Long Term Debt Report

Series 2019, Special Assessment Revenue Bonds		
Interest Rate:	3.500%, 4.000%, 4.500%, 4.750%	
Maturity Date:	5/1/2050	
Reserve Fund Definition	50% of Maximum Annual Debt Service	
Reserve Fund Requirement	$253,713	
Reserve Fund Balance	$253,713	
Bonds Outstanding - 6/28/19		$10,000,000
Less: Special Call - 11/1/20		($1,455,000)
Less: Special Call - 2/1/21		($25,000)
Less: Principal Payment - 5/1/21		($140,000)
Less: Special Call - 5/1/21		($25,000)
Less: Special Call - 8/1/21		($15,000)
Less: Special Call - 2/1/22		($30,000)
Less: Principal Payment - 5/1/22		($145,000)
Less: Special Call - 5/1/22		($5,000)
Less: Principal Payment - 5/1/23		($150,000)
Less: Principal Payment - 5/1/24		($155,000)
Less: Principal Payment - 5/1/25		($160,000)
Less: Principal Payment - 5/1/26		($165,000)
Current Bonds Outstanding		**$7,530,000**

Series 2022, Special Assessment Revenue Bonds		
Interest Rate:	2.600%, 3.000%, 3.300%, 4.000%	
Maturity Date:	5/1/2052	
Reserve Fund Definition	50% Maximum Annual Debt Service	
Reserve Fund Requirement	$130,110	
Reserve Fund Balance	$130,110	
Bonds Outstanding - 1/25/22		$4,680,000
Less: Principal Payment - 5/1/23		($95,000)
Less: Principal Payment - 5/1/24		($95,000)
Less: Principal Payment - 5/1/25		($100,000)
Less: Principal Payment - 5/1/26		($105,000)
Current Bonds Outstanding		**$4,285,000**

Rhodine Road North

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts

Fiscal Year 2026

ON ROLL ASSESSMENTS

Gross Assessments	$ 668,143.08	$ 540,145.77	$ 276,830.28	$ 1,485,119.13
Net Assessments	$ 628,054.50	$ 507,737.02	$ 260,220.46	$ 1,396,011.98

							45%	36%	19%	100%
Date	*Distribution*	*Gross Amount*	*Discount/Penalty*	*Commission*	*Interest*	*Net Receipts*	*General Fund*	*2019 Debt Service*	*2022 Debt Service*	*Total*
11/6/25	10/01/2025-10/31/2025	$ 5,718.81	$ (275.41)	$ (108.87)	$ -	$ 5,334.53	$ 2,399.96	$ 1,940.20	$ 994.37	$ 5,334.53
11/13/25	11/01/2025-11/09/2025	$ 29,553.66	$ (1,182.12)	$ (567.43)	$ -	$ 27,804.11	$ 12,508.85	$ 10,112.50	$ 5,182.76	$ 27,804.11
11/20/25	11/10/2025-11/16/2025	$ 17,943.86	$ (717.76)	$ (344.52)	$ -	$ 16,881.58	$ 7,594.89	$ 6,139.92	$ 3,146.77	$ 16,881.58
12/03/25	11/17/2025-11/25/2025	$ 60,333.74	$ (2,413.36)	$ (1,158.41)	$ -	$ 56,761.97	$ 25,536.75	$ 20,644.63	$ 10,580.59	$ 56,761.97
12/04/25	11/26/2025-11/30/2025	$ 1,265,330.42	$ (50,613.27)	$ (24,294.34)	$ -	$ 1,190,422.81	$ 535,561.59	$ 432,963.14	$ 221,898.08	$ 1,190,422.81
12/19/25	12/01/2025-12/14/2025	$ 64,743.84	$ (2,557.20)	$ (1,243.73)	$ -	$ 60,942.91	$ 27,417.72	$ 22,165.26	$ 11,359.93	$ 60,942.91
01/09/26	12/15/2025-12/31/2025	$ 7,458.45	$ (204.28)	$ (145.09)	$ -	$ 7,109.08	$ 3,198.32	$ 2,585.61	$ 1,325.15	$ 7,109.08
01/16/26	Interest	$ -	$ -	$ -	$ 1,256.35	$ 1,256.35	$ 565.22	$ 456.94	$ 234.19	$ 1,256.35
02/04/26	01/01/2026-01/31/2026	$ 14,666.69	$ (320.22)	$ (286.93)	$ -	$ 14,059.54	$ 6,325.27	$ 5,113.53	$ 2,620.74	$ 14,059.54
03/05/26	02/01/2026-02/28/2026	$ 6,939.17	$ -	$ -	$ -	$ 6,939.17	$ 3,121.88	$ 2,523.81	$ 1,293.48	$ 6,939.17
04/07/26	03/01/2026-03/31/2026	$ 6,673.06	$ -	$ -	$ -	$ 6,673.06	$ 3,002.16	$ 2,427.03	$ 1,243.88	$ 6,673.07
04/23/26	Interest	$ -	$ -	$ -	$ 93.51	$ 93.51	$ 93.51	$ -	$ -	$ 93.51
06/17/26	Tax Certificate Sale	$ 5,408.11	$ -	$ (111.40)	$ 162.24	$ 5,458.95	$ 2,455.94	$ 1,985.45	$ 1,017.56	$ 5,458.95
07/16/26	Interest	$ -	$ -	$ -	$ 23.29	$ 23.29	$ 23.29	$ -	$ -	$ 23.29
10/28/26	Excess Fees	$ 10,675.76	$ -	$ -	$ -	$ 10,675.76	$ 4,802.94	$ 3,882.83	$ 1,989.99	$ 10,675.76
	Total	$ 1,495,445.57	$ (58,283.62)	$ (28,260.72)	$ 1,535.39	$ 1,410,436.62	$ 634,608.29	$ 512,940.85	$ 262,887.49	$ 1,410,436.63

101.03%	**Net Percent Collected**
	Balance Remaining to Collect