Sabal Palm
Community Development District

August 20, 2026

Sabal Palm
Community Development District
Agenda

Seat 4: Lindsay Foster – (C.)	
Seat 2: Shearon Martin – (V.C.)	
Seat 3: Atherley Soman – (A.S.)	
Seat 5: Nahesha Davis – (A.S.)	
Seat 1: Russell Broomer – (A.S.)	

Thursday
August 20, 2026
6:00 p.m.

Hampton Inn & Suites by Hilton Fort Lauderdale West Sawgrass
5701 Madison Ave Tamarac, FL 33321
Join the meeting now
Meeting ID: 246 946 757 74 and Passcode: Wuo7X5
1 872-240-4685 and Phone Conference ID: 176 557 16#

1. Roll Call

2. Approval of the Minutes of the June 18, 2026 Meeting **– Page 4**

3. Public Hearing to Adopt the Fiscal Year 2027 Budget **– Page 22**
   A. Motion to Open the Public Hearing

   B. Public Comment and Discussion

   C. Consideration of **Resolution #2026-02** Annual Appropriation Resolution **– Page 40**

   D. Consideration of **Resolution #2026-03** Levy of Non Ad Valorem Assessments **– Page 41**

   E. Motion to Close the Public Hearing

4. Consideration of Engagement Letter with Grau & Associates to perform the Audit for Fiscal Year Ending September 30, 2026 **– Page 57**

5. Discussion and Approval of Parking Signs on District Property

6. Staff Reports
   A. Attorney

   B. Engineer – Proposal with PCI Stormwater Solutions, Inc. for Manor Parc's 5-Year Broward County Surface Water Management License Renewal **– Page 62**

   C. Manager
      1) Consideration of Proposed Fiscal Year 2026 – 2027 Meeting Schedule **– Page 64**

      2) Form 1 Financial Disclosure Due July 1, 2026 ***– everyone filed*** **– Page 65**

      3) Reminder to Complete Annual Ethics Training by December 31, 2026

      4) Final Approval of the FY2025 – FY2026 Report Performance Measures and Standards **– Page 66**

      5) Consideration of FY2026 – FY2027 Performance Measures and Standards as Required by Florida Statute 189.069 **– Page 70**

   D. Field Manager
      1) Consideration of Proposal with FCC Carpentry & General Painting, LLC for Fence Panel Height Increase at Central Parc Cabana **– Page 75**

2) Discussion of Annual Landscape Services Schedule with JLS **– Page 78**

3) Proposal with G-Force Striping to Paint Parking Lots Stall in Manor Parc and Hidden Trails **– Page 79**

4) JLS Proposals
   a) Hidden Trails
      1) Removal of Dead Silver Buttonwoods Along South Wall **– Page 82**

      2) Medjool Trimming and Royal Poinciana Clearance Pruning **– Page 86**

   b) Manor Parc
      1) Replanting Along NW 50th Avenue and Commercial Boulevard **– Page 90**

      2) Replanting Along Commercial Boulevard **– Page 94**

E. Monthly Report **– Page 98**

7. Financial Reports
   A. Acceptance of Check Register **– Page 106**

   B. Acceptance of Unaudited Financials **– Page 114**

8. Supervisors Requests and Audience Comments

9. Adjournment

Meetings are open to the public and may be continued to a time, date and place certain. For more information regarding this CDD please visit the website: http://www.sabalpalmcdd.com

MINUTES OF THE MEETING
SABAL PALM
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Sabal Palm Community Development District was held on Thursday, June 18, 2026, at 6:00 p.m. at 5385 N. Nob Hill Road, Sunrise, Florida

Present and constituting a quorum were:

Lindsay Foster	Chairman
Shearon Martin	Vice Chairman
Russell Broomer	Assistant Secretary
Atherley Soman	Assistant Secretary
Naheisha Davis	Assistant Secretary (by phone)

Also present were:

Andrew Gill	District Manager
Jason Gitel	Governmental Management Services
Ginger Wald	District Counsel

(<u>PLEASE NOTE:</u> Due to recording difficulties, these minutes were transcribed to the best of our ability)

FIRST ORDER OF BUSINESS — Roll Call

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

SECOND ORDER OF BUSINESS — Approval of the Minutes of the May 28, 2026 Meeting

Mr. Gill: Item No. 2 is approval of the minutes of the May 28, 2026 meeting and those minutes have been included in your packet. Are there any additions, deletions or corrections? Hearing none, I'm just looking for a motion to approve those minutes.

> On MOTION by Mr. Broomer seconded by Ms. Martin with all in favor, the Minutes of the May 28, 2026 meeting were approved.

THIRD ORDER OF BUSINESS — Discussion of the Proposed Fiscal Year 2027 Budget

Mr. Gill: Item No. 3, this is discussion of the proposed fiscal year 2027 budget. I had circulated an email to the Board following the previous meeting with a few minor corrections to the assessment chart that we had previously provided. Those numbers, my office checked the amount that we had listed for the debt assessment showed an actual decrease, it should have remained the same which caused the total amount assessment to be higher than we actually thought, and after checking the budget and confirming the number that we had initially was the actual number so even though the line items were off, the final number was still the same, and that's just how that happened.

Ms. Martin: The final number that was $600 and something?

Mr. Soman: Repeat that last one, sorry I didn't hear.

Mr. Gill: So, up there were is says $961.86, $961.86, for the debt, so we had this as lowering, and because it stayed the same it showed an actual increase of $607 if we used the correct numbers.

Ms. Foster: So, the fiscal year 2026 amount was incorrect, so when you're comparing 2027 and 2026, so 2026 is wrong and they made it look like it was the same.

Mr. Soman: So, it's not increasing by $690 something, it's still under $400.

Ms. Foster: $326.

Mr. Gill: Yes.

Ms. Wald: Yes, and you had the Scriveners error on this fiscal year.

Mr. Gill: But then reviewing the, and I'm going to send you something, so check your email to pull up the Excel spreadsheet when I send it to you.

Mr. Soman: So, the correct amount is going to be the $326 and change?

Mr. Gill: Yes.

Ms. Foster: I have $326.83 for Central Parc.

Mr. Gill: Correct. For Manor Parc it remains the same $399 even and then Hidden Trails we went back through our numbers and we got a lower increase, and this is wrong except for Central Parc.

Mr. Soman: Yes, so the $398 for ours is incorrect, it should be $326.83.

Ms. Wald: So, just read them off.

Ms. Davis: And what is it for Hidden Trails?

Mr. Gill: So, Hidden Trails should be $261.37, and I also provided you each with the last page of the budget, the assessment page, I believe, do you have that?

Mr. Soman: I don't have that.

Ms. Wald: So, just read that off so she can hear it.

Mr. Gill: Ok, so the very last column for increases, the total increase, the debt and the maintenance for Central Parc would be $326.83, for Manor Parc it's $399.01.

Ms. Martin: Ok, I can see that.

Ms. Wald: So, Central Parc is going to be?

Mr. Gill: Central Parc is $326.83, Manor Parc is $399.01, and Hidden Trails is $261.37.

Ms. Martin: Ok.

Ms. Foster: And Hidden Trails shows the increase.

Ms. Martin: Ok, and Andrew when are you sending the mailing out for the public meetings?

Mr. Gill: Probably Monday.

Ms. Martin: Can you please make sure that it clearly states that these are annual increases?

Mr. Gill: Yes, I have it broken down by month as well.

Ms. Martin: Good, and what you're saying does it show the reader the current amount?

Mr. Gill: We're not required to.

Ms. Martin: Ok.

Ms. Wald: No, it's not required.

Ms. Foster: (inaudible comment)

Ms. Martin: Ok.

Mr. Gill: So, we have an internal document that Jason actually worked on that's up here now that shows the precent change year over year and so there was very low increases through 2024, and then the last two years we've had larger increase.

Ms. Martin: Ok.

Mr. Gill: So, it's not required to list that previous amount but, in the letter we can offer to have this information.

Ms. Martin: And it includes the proposed budget in the letter?

Mr. Gill: Yes, we do that, we include a table or a paragraph that just says, this is your increase, this is what it was last year, and this is the current and this is what your bill will be.

Ms. Martin: Ok.

Ms. Wald: And you can always get it from their office.

Mr. Gill: Yes.

Ms. Martin: Ok.

Mr. Gill: And if there's a sentence that you all want to include those amounts, we can also include that.

Ms. Martin: Ok.

Ms. Wald: When you do that it usually confusing people.

Ms. Martin: Yes.

(At this point several people were talking at one time, and no one conversation could be heard)

Ms. Wald: So for today, it was just providing the clarification of the numbers so there was no confusion from the proposed budget you previously approved last month on May 28th was right but, making sure you had the proper numbers today for the letters that are going out, and that's the reason for letting you know.

FOURTH ORDER OF BUSINESS Staff Reports

Mr. Gill: Alright, I'll jump down to staff reports, attorney.

A. Attorney – Memorandum – 2026 Legislative Update

Ms. Wald: I think that's mine.

Mr. Gill: Yes, it's yours.

Ms. Wald: Ok, so in your tablets you have our 2026 legislative update that we do every year. On some of these we are waiting for the Governor to sign it because there was that special session, it kind of pushed things out for when he is required to sign it or just let it go, and so when you see a TBD, to be determined, that means it hasn't been provided yet because he hasn't signed it. They were submitted to the Governor on June 15th, so we're waiting for that, and the ones he did sign, and I'll go over those.

The first one which I think I briefly mentioned here was the sovereign immunity and the caps, so right now it's $200,000 and $300,000. If this gets signed it's going to go from $200,000 to $350,000, and then $300,000 to $500,000, so it's going to be $350,000 and $500,000 limits per incident if something happens. What does that mean, right now none of your insurance has gone up but, what we perceive in the future after this goes into effect that you probably will see an increase in your insurance rates but, these are the limits of your liability and so they were $200,000 and $300,000 for over 10 years, maybe 15 years, and so this is providing the increase. So, that part of it, and some of the other things are dealing with they have to provide claims that has changed, it shorten, but really the meat of it is knowing that those amounts have increased. The second one that you have in here is dealing with certain programs, these really deal with CDDs who are rural communities, you are not, so I'm going to skip over that, there's not much down here that rural anymore. The third one, and this actually did pass, the third one did pass, the Governor signed it I think yesterday. Bert Harris is a claim if someone says, hey you're not a governmental entity, you're not giving me my rights for development. So, let's say for this CDD you had the ability to develop something, you had more property and you want to develop it into something that isn't there, and you say, hey you know what would be nice there, I think a park would be good there or something along those lines, and you move forward, and the city said, no we're not going to let you do that even though there is that ability in the zoning cone for that to happen, you could file what's called a Bert Harris and you don't have to file a lawsuit and then they have to let you do it, so that's what that is. It's mainly for developers but it's in there as well. Number four, we're getting more secure with our cybersecurity, so we had legislation come around 4 years ago dealing with cybersecurity security and what we needed to do, this is dealing with some grant money that we have the ability now that the state has said, which is kind of nice, if we had a system, let's say our security system we want to get even more security because you guys have done a nice job the way you're updating, and this is something that you could potentially apply for some grant money and to have that protection as to that documentation for coming in and out of your community and dealing with security. Number five is important, this has not been signed yet but to me, this is the most important for all of the CDDs. CDDs in the past did not have the ability have a recall election, this now gives the CDDs the ability, people who live in the CDDs the ability to have a recall election. The only time you could remove somebody from office, any one of you who are sitting in these seats would be that you would petition the Governor if it was some type of malfeasance of misfeasance of office, or if you committed a felony and was in jail, we still couldn't take them off, we'd have to get the Governor to do it. This now gives the ability for the residents, the registered owners in the CDD to do a recall of election, just like you already have with cities and counties. So, this is important, not for this CDD because you guys are good, but this is important for certain CDDs where we can't get Board members to show up, so this was advocated by a CDDs where they won't show up, we can't have elections, we can't do anything, now it gives that ability to be able to do that, so that's important for regular CDDs. Number five is dealing with, again, contractors and subcontractors, that time period that you have to pay, it got changed again, and dealing with paperwork, so you're completely built out so we don't need to worry about that. It also talks about the limitations and this is just really cities and counties what they can spend their funds on, we don't really have that problem there because we are so limited on what we can spend our funds on by Statute. There's some other personal protections in here as well, but again, not as concerning as to that for prevention and those types of things. The next one is really for developers, number six, so I'm going to kind of skip over that one but, it does deal with fees and costs and you might be interested in looking at that as well. Number seven is important for if you actually collect money for fees for services, so let's say you have a clubhouse and it's a membership type of thing, and you have fees required and that type of stuff, as how you accept the forms of payment. So, now it's requiring local governments, all local governments and this is the important part, to accept electronic forms of payment. You can't say, it can only be cash or checks so that's that one, which is going to be interesting in a few cities and counties, and that's it, that's basically it as to affecting Special Districts, that is what happening in the legislation, and as we talked before the property tax reform that will be on the ballot, that is for Ad Valorem Taxes, it's not for your Special Assessment of Non Ad Valorem Taxes, so it doesn't affect you. That's all I have but, if anybody ever has any questions feel free to just reach out to me.

Mr. Gill: Thank you Ginger.

B. Engineer

Mr. Gill: Moving down to the District engineer, he couldn't make it today but he is available for any questions but, I know he's working with Patrick to obtain pricing on some of the cleaning and maintenance responsibilities that were required by the state, so he's still working through that.

C. Manager – Number of Registered Voters in the District – 1,455

Mr. Gill: For District manager, the state requires that I mention on the record the number of registered voters within the District as of April 15, 2026 that number is 1,455 registered voters.

D. Field Manager – Monthly Report

Mr. Gill: Moving down to field manager's report, Jason.

Mr. Gitel: Yes, the biggest thing right now is Central Parc, everything is basically status quo but as you can see, we've got some things dying in Central Parc but the mulching in those areas in the front you have the mailbox kiosk, the fitness area with the new mulch. You can see around the east entrance you'll see some more mulching in there, and then you can see the big thing in front of the clubhouse where everything was ripped out and new plants were put in there. Mulching of the flowers, you can see on the main monuments where new flowers were put in for the seasonal, and then right here there's a big area so they hold up, and looking at this you can see it just was all mud and now we have some rock in there to kind of help the water flow through and not just rushing down, so those were the projects that we approved and those were completed. There was an irrigation break that we finally got fixed, so this was in that little crossway for 57th Court and 49th Avenue, so that was repaired and there's some pictures on here. They are still getting familiar with the system and looking at all the zones, they're trying to manage it better and making sure things flow easier throughout that system, just some more pictures of the repairs showing what they were doing and having that taken care of. So, this is pretty cool, and I know you guys are getting those emails, I know they're kind of annoying because I had gotten a couple of them but, it's been awesome, and this started like June 2nd or 3rd and today is the 18th and we've already had 4 or 5 things that you can see how many people were in there at 9:00 o'clock at night and were called and left, so that's definitely helping, just doing a good job, doing what it's supposed to do.

Mr. Soman: So, just a quick question, so on that for example because normally people have gatherings but if they have a large birthday party during the day, it is also monitored it at that time?

Mr. Gitel: It's 9:00 p.m. to 5:00 a.m.

Mr. Soman: Ok, so the ones that have large parties with alcohol and block off the whole pool, there's nothing we do during the day.

Ms. Martin: They need to get a violation of the fining.

Mr. Soman: But who is issuing that?

Mr. Gitel: So, that's one thing I've been looking into right now, so I reached out to Camile and they never got back to me, so I'm going to continue looking at that, and that was something that we were discussing and I don't know what we can do but, we need to get somebody on I would say, like a Friday maybe afternoon and then like Saturday or Sunday during a certain period of time where people are going to have those like 11:00 to 5:00 or 1:00 to 6:00, or 11:00 to 7:00, whatever they're going to do in that area where people are mainly going to have those big parties, they're not going to have parties at 8:00 o'clock at night.

Mr. Soman: Right, so it would be exactly like you said, probably like a 12:00 to 5:00 timeframe because that's kind of what happens.

Mr. Gitel: Right, so maybe we can pick out a time where we all decide what's a good time, so I definitely think it's something we need to do, but I did talk to the cleaning company and they did say, the worst part is coming in on a Monday, especially at Central Parc, that's what they're saying.

Ms. Martin: So, what are you saying, security services, during that time?

Mr. Gitel: So getting security onsite at the pool cabanas at certain times. (inaudible comment) Like Hidden Trails right now, we don't really see any issues but, if you have any complaints or anything so maybe that's not something you need to worry about but maybe we can do, or even just in general we have a company.

Ms. Martin: Not if there's no issues still but, I think even though Hidden Trails may not have an issue I think the point is to prevent those things from happening. Is it cheaper to have closure for the pool on Fridays.

Mr. Soman: No you can't close the pool.

Ms. Foster: No that doesn't make sense.

Ms. Martin: We can't close it because it's still accessible.

Mr. Gitel: And that's what we're going to do, we're going to get pricing to try and do all three, and then also he said if they wanted to do it individually, then you guys can make a decision on what you want to do for each property. (inaudible comment)

Ms. Martin: And your signage just that says no private parties.

Mr. Gitel: We're actually getting new signs made as well and you can see them now, we actually just have Broward Sheriff's signs. (inaudible comment) But one thing we decided not to do for the detailing is because they cannot enforce anything that's not illegal, so you say, well they're having a party, well we're not here to enforce HOAs.

Ms. Martin: Ok.

Mr. Gitel: But we'll continue to look into that.

Ms. Martin: Ok.

Ms. Foster: So this is like a physical person?

Mr. Gitel: Yes, whether it's stopping by every 30 minutes or whatever.

Ms. Foster: Right. (inaudible comment)

(At this point several people were talking at one time, and no one conversation could be heard)

Mr. Gitel: Well, during the summertime, I don't know if you feel maybe it's different.

Mr. Soman: I would say like Saturday and Sunday for sure, and if there's a holiday, and then I don't know about the summer.

Ms. Foster: Yes, I think Saturday and Sunday absolutely.

Mr. Gitel: Ok.

Mr. Soman: Saturday and Sunday I know are the biggest issues and on the holidays.

Ms. Foster: Yes.

Mr. Gitel: Ok, so I'll look into that.

Mr. Gill: Is there a specific threshold?

Mr. Soman: Like what?

Mr. Gill: For the number of people, or the detail will just check and see.

(At this point several people were talking at one time, and no one conversation could be heard)

Mr. Soman: Because people come and hang out and they can bring their whole family and they're all swimming, the point of it is, they are trying to move the equipment, they have balloons, they have coolers, that's when it's a no, they have bottles, coolers, balloons, cake.

Ms. Wald: What you'll be doing is you're going to be, after you get your proposals you'll be retaining that vendor to enforce your rules, that's what it's going to be for that.

Ms. Foster: Ok

Mr. Soman: Ok because the coolers, the cakes, the balloons, the glass containers.

Ms. Wald: They will work with whatever your rules are.

Ms. Martin: And not to mention signage.

Mr. Soman: Yes, signs that say, happy birthday, party here.

Ms. Martin: (inaudible comment)

Ms. Wald: But again, you're going to have someone there to enforce those rules.

Ms. Martin: Yes.

Mr. Gitel: Ok, and then this was something that Patrick did, I believe he did all these with you.

Mr. Soman: Yes, I walked around with him, I think Monday or Tuesday of this week.

Mr. Gitel: Yes, so we got three proposals to enhance a few of the areas, but Patrick kind of like wanted you to speak on this a little bit to the Board.

Mr. Soman: Yes, these are some of the areas that I was asking Patrick about since they did the mulching of the community, these are three areas that I had brought up as a concern that needed some sprucing up as well since we're doing that and so he gave us a quote on, and one was on, and what is this?

Mr. Gill: Can you read the proposal number first?

Mr. Gitel: Yes, so it's quote #17450.

Mr. Soman: Ok, so #17450 which is the four corners of the outside when you're coming around the pool Lindsay, I don't know if you know where that is?

Ms. Foster: Yes.

Mr. Soman: So, there's four corners there that needed, there's no mulching there and some of the flowers are dying and different things, so that quote was for $1,850 for the four corners.

Ms. Foster: Yes, do we have money in the budget to cover that?

Mr. Soman: Yes.

Ms. Foster: Ok.

Mr. Gitel: It would mulch and sod that they're using in the mulch bed.

Mr. Soman: Yes, and things of that nature and cleaning it up.

Mr. Gitel: Then there's another proposal, the next one is quote #17411 and this is just the, it looks like it's the NW corner.

Mr. Soman: Yes, it's the NW corner, the first one was for the two corners and this is for the other corners.

Ms. Foster: Ok.

Mr. Gitel: Yes, and this one is for $985 just to do some mulch, some sod, and just putting some plants.

Mr. Soman: Yes, so that way all the way to the stop sign, and all four corners would look very similar.

Ms. Foster: Yes.

Mr. Gitel: And then the next one is going down.

Mr. Soman: So, #17512 is the proposal number, and that's right beside 50th Street, right before you get to 50th Street, there's an open area that the plants and the trees, and there's some other things in there that haven't been trimmed, so that needs to be trimmed up and cleaned up and also mulched and they proposed reducing the area and putting some sod there, and that one I think is $1,100.

Mr. Gitel: Yes, so make it a little bit nicer in those areas.

Mr. Soman: And the total I think by my math is $3,935 for those areas, and we have budget for that, right?

Mr. Gitel: You do.

Mr. Soman: Ok.

Mr. Gitel: So, can we get a motion for all three of those, or do you want them to or do we need to do them individually?

Ms. Wald: You can them all.

Mr. Gill: Ok, so $1,850, $985, and $1,100, so it would be proposal numbers, 17450, an amount of $1,850, proposal #17411 in an amount not to exceed $985 and proposal #17512 in an amount not to exceed $1,100 for landscaping with JLS.

Mr. Soman: Yes.

On MOTION by Mr. Soman seconded by Ms. Foster with all in favor, accepting all three proposals from JLS Landscaping not to exceed $1,850, $985 and $1,100 for landscaping enhancements as stated on the record was approved.

Mr. Gitel: Then lastly, so JLS continues to do with they do, no concerns right now. Southeast Land and Water Management is continue to monitor and treat the lakes and there are a lot of issues rights now because it's so shallow it's so hot it's very difficult right now and making sure to stay on top of that. The pools, they're doing a really good job, and they did great on Memorial Day with the pool issue, they also had an issue where a resident sent us an email because we had to close the pool for a little bit because somebody had a pet at the pool, but it was actually an iguana and he was in the pool area, like right on the edge there, and they came by and very quickly took care of it so they could open the pool back up, so that was pretty good. (inaudible comment) And I saw them out there today with a picker, a garbage bag, and they're doing a good job from what I've seen so far.

Mr. Soman: Quick question, I know at one point they say there was a spray they could put for the iguanas not to enter the pool area, and I think you guys had do it at Manor Parc?

Ms. Martin: No, it didn't work.

Mr. Soman: Ok. Then a quick question regarding the canals and I spoke to Patrick about that today, they came and the dredged the canals last week, and the there was probably more than 100 dead fish after they dredged the canals, so it smells on 59th Street, and then they left mounds of whatever they dredged the canal with on the sides of the banks, and Patrick said it's going to deteriorate by itself, but if you dredge it and leave it on the canal is it not going to wash back in there when the rain falls because it smells bad. I know they were there today because I drove past around 9:30 and it's still there, and then they put some other things in bags and Patrick said they were coming back, that was at 9:30 and they haven't come back.

Mr. Gitel: Ok, I'll definitely inquire on that.

Mr. Soman: And they cleaned up some of it, and I don't know if they cleaned up the fish or the fish died and went under the bottom but it smells really bad and there's multiple residents that have already called code enforcement out there and the code enforcement guy sent an email of all the pictures with the dead fish that the residents had sent to him and of the smell, and so I went out there and I took pictures of it, and I don't know if you've seen it, when you come home today there's big piles of white things all around the bank and they smell, and so they were there this morning at 9:30 but, they didn't remove anything.

Mr. Gill: I know he reached out to the lake vendor.

Mr. Soman: Right, and this morning I touched base with him at 11:00 and he said they are there, but they had left already.

Mr. Gill: Ok.

Mr. Gitel: So, the complaint that I saw, the guy was from this area right here, if you look at the screen, right in this area, and I saw it also on 59th.

Mr. Soman: Yes, and it's all 59th Street.

Mr. Gitel: Ok, because I saw the address came from here, so that's why I was just curious.

Ms. Martin: So, is that the lake vendor that is dredging?

Mr. Gitel: No, there were a lot of issues around the water.

Mr. Soman: Ok, so I used the wrong term, they were cleaning the bottom of the lake, so when they clean the bottom of the lake whatever they took, the grouped them all along the side, so whatever that is it smelled, and it still smells and on top of that there were maybe at least 100 dead fish the next day.

Mr. Gitel: I don't know what that is but, I'll check on that.

Mr. Soman: So, Patrick said they were going to come back and remove it for free at no cost when they were there, and they were there today at 9:30 and they left and it's all still there.

Ms. Wald: Well, the key is to contact them and tell them they must remove it.

Mr. Gitel: Ok.

(At this point several people were talking at one time, and no one conversation could be heard)

Mr. Soman: So, that's what I'm saying, they're saying it's going to naturally dissolved once it rains.

Ms. Wald: No, my question is the contract that the District has with the lake vendor needs to be reviewed, and see if as part of the contract removal of the debris is included, and it usually is, if it is you can tell them that they need to get out here and they need to remove it as part of the requirements of their contract. I don't have the contract so I can't answer that but, if not, then you can't be too strong but, if it is you can be very forceful but, again, you have to look at the contract.

Mr. Gitel: I'll call them after the meeting.

(At this point several people were talking at one time, and no one conversation could be heard)

Mr. Gill: So, we'll check the contract.

Mr. Gitel: And I'll follow up.

Mr. Soman: Thank you, and then one more thing I know I spoke with Patrick and I don't know if he spoke to you about it regarding on 59th Street, he was saying that the property there doesn't belong to the CDD, that area that was not being cut, so I wanted to make a not of that because several residents have also come up to me on that street, that it's not CDD property anymore but, the fact that the CDD cut it for 10 years it's not grandfathered in because it was cut from 2016 to 2026, until JLS came in, the new company, the CDD took charge of that and cut it.

Ms. Foster: Where is that?

Mr. Soman: 59th Street from the stop sign, east, so when you come in on the main road, on 46th and you make the left, from the east side back, they cut back there.

Ms. Foster: All the way at the end.

Mr. Soman: Yes, JLS cuts back there and the HOA cuts back there, so the HOA cuts the homes, and then from there, from the HOA to the canal, for the last 10 years the CDD cut that area, so for the last 8 weeks they haven't cut it so the grass there is about 3' to 4' high, and so the question was, they have been maintaining the property for the last 10 years and all of a sudden it's not been maintained and there was no disclosure saying we're not going to maintain this property anymore. So, now individuals are going to have to maintain it, and it looks really bad.

Ms. Wald: Who owns it?

Mr. Gill: The City of Tamarac.

Mr. Soman: No, the City of Tamarac doesn't own it, code enforcement came out and took a picture of it.

Mr. Gill: Ok, and we reached out to the City of Tamarac and they confirmed that with Patrick.

(At this point several people were talking at one time, and no one conversation could be heard)

Ms. Wald: Again, it depends who owns it, if the CDD owns it, that's a no brainer cut it, if the city owns it, you could still cut it because it's still public.

Mr. Gitel: Ok.

Mr. Soman: So, it belongs to the City of Tamarac.

Ms. Wald: As long as you haven't received something from the city that says don't cut our property. (inaudible comment)

Mr. Soman: So, Tamarac is now trying to clarifying it, and I said no Tamarac came by and they said it belongs to North Lauderdale, so from that 2' of land is actually North Lauderdale's property and not Tamarac.

Ms. Foster: (inaudible comment)

Mr. Soman: And I spoke to Mical.

Ms. Foster: From the city?

Mr. Soman: Yes, Mical, he came by and he said, he took a picture of it and he CC'd me on the email that he actually sent to code enforcement for North Lauderdale.

Ms. Wald: And we're going to make this easy, whichever city it is because it is public you can expend public funds, CCD funds, for a public purpose, and this is public purpose.

Mr. Gitel: And where is this line at?

Ms. Soman: So, right here, normally they cut from here, they cut right here, and they cut this area, and then they cut normally to about here.

Mr. Gitel: Ok.

Mr. Soman: So, they normally cut from here to here anyway because there's about 4' of CDD land that they come by with their weed whacker and on the mower and they cut anyway but, the last 2' they haven't cut in about 8 weeks.

Mr. Gill: Ok.

Ms. Wald: So contact them and see what it takes to just get that done.

Mr. Gitel: Ok.

Mr. Soman: So that is Tamarac.

Ms. Foster: This is Tamarac, and then right behind it is North Lauderdale.

Mr. Soman: Yes, to that's Patrick told me as well, so I reached out to Tamarac and I said, hey there's an issue, this is not being cut anymore it's 4' are you guys responsible and then he came out yesterday, he came and took a picture and then he showed me some, the same thing you showed me, and he said, no it says North Lauderdale.

Ms. Martin: When did JLS stop cutting it?

Mr. Soman: Since they started, they haven't cut in the last 8 weeks.

Ms. Wald: Because it's not showing that's CDD property.

Mr. Soman: But for the last 10 years all the other companies were cutting it, came by and would just weed cut it, it's just weed whacking.

Mr. Gitel: Ok, this is what I'll do, I'll take to JLS and we'll see what they say and then we'll go from there.

Ms. Wald: Yes, we'll get it done either way.

Mr. Soman: Ok, I appreciate it.

Mr. Gill: Ok, so we'll find out.

Mr. Soman: Ok.

FIFTH ORDER OF BUSINESS Financial Reports

A. Acceptance of Check Register

B. Acceptance of Unaudited Financials

Mr. Gill: Ok, moving down to the financial reports, there's the check register, and the unaudited financials for approval. If there are no questions, I'm just looking for a motion to approve the check register and the unaudited financials.

> On MOTION by Ms. Martin seconded by Ms. Foster with all in favor, the Check Register and the Unaudited Financials were approved.

SIXTH ORDER OF BUSINESS Supervisors Requests and Audience Comments

Mr. Gill: Any additional Supervisor's requests? Any audience comments?

Mr. Broomer: I have question. I've had a couple of complaints about people's key FOBs not working at the pool, is there something that can be done?

Mr. Gitel: Yes, I just went through like yesterday for 2 hours and updated every single key FOB, so they are updated until 2055.

Mr. Broomer: Ok.

Mr. Gitel: So, we're good.

Mr. Gill: Ellen at the front desk lady here at the office, she can also activate key FOBs as well, because many of the folks will just show up saying hey, my key FOB doesn't work, and Patrick and Jason had be handling it, and sometimes they're out in the field and so that's why.

Mr. Broomer: So, does everyone have to come in and get theirs updated?

Mr. Gitel: I do it all virtually but, I'm saying if they have something like it's still not working, and we already updated it and gave them new access, and they should come in and get a new key FOB, or they can pick a day to reach out before they come in because we're not going to have it ready right away.

Mr. Broomer: And just for me personally I need to buy one or get one.

Mr. Gitel: Ok, I'll follow up, if you want to wait after the meeting I'll do it for you.

Mr. Broomer: Ok.

Ms. Davis: I have a quick question.

Mr. Gill: Yes.

Ms. Davis: The entrance to Hidden Trails on the right, that lady has been texting me like every day now about the trees hanging over in her walkway and it's the entrance of her home, is there anything you can do about it? I spoke to you about it at the last meeting, and she reached out and I told her to call you guys but, she keeps texting me.

Mr. Gill: Can we trim owner trees on private property?

Ms. Wald: Are they our trees?

Mr. Gill: Their from CDD's property overhanging her.

Ms. Wald: We can trim our trees, and she could also trim them, if she's having major issues, she can trim as long as it's done properly and it's not hat racked.

Ms. Davis: She doesn't want to trim.

Mr. Gill: She wants us to do it.

Ms. Wald: Well, it's your tree, it just gives her the ability to do so if she wants to, that's all.

Ms. Davis: Yes.

Mr. Gill: So, I'll call you right after this meeting and figure out exactly where that is.

Ms. Davis: Ok, sure.

Mr. Gill: So, there are no members of the public present at the meeting or on the phone.

SEVENTH ORDER OF BUSINESS Adjournment

Mr. Gill: So, I'm just looking for a motion to adjourn.

> On MOTION by Ms. Martin seconded by Mr. Broomer with all in favor, the meeting was adjourned.

_______________________________ _______________________________
Secretary /Assistant Secretary Chairman / Vice Chairman

Sabal Palm

Community Development District

Approved Budget

FY 2027

Table of Contents

Sabal Palm

Community Development District

Approved Budget

General Fund

Description	Adopted Budget FY2026	Actuals Thru 7/31/26	Projected Next 2 Months	Projected Thru 9/30/26	Approved Budget FY 2027
REVENUES:					
Special Assessments - On Roll	$ 1,021,811	$ 1,036,083	$ -	$ 1,036,083	$ 1,241,751
Interest income	10,000	30,367	4,500	34,867	25,000
TOTAL REVENUES	**$ 1,031,811**	**$ 1,066,450**	**$ 4,500**	**$ 1,070,950**	**$ 1,266,751**
EXPENDITURES:					
Administrative:					
District Engineer Fees	$ 15,000	$ 22,646	$ 7,549	$ 30,195	$ 35,000
District Counsel Fees	17,500	19,225	2,715	21,940	17,500
Annual Audit	5,600	4,100	-	4,100	5,700
Assessment Administration	4,508	5,920	-	5,920	5,920
Assessment Roll - County	-	-	-	-	1,412
Dissemination Agent	3,180	2,650	530	3,180	3,403
Trustee Fees	10,500	-	10,500	10,500	15,000
District Management Fees	46,941	39,118	7,823	46,941	50,227
Information Technology	500	417	83	500	500
District Website Administration	1,145	954	191	1,145	1,225
Telephone	50	-	-	-	50
Postage & Delivery	500	543	181	724	750
General Liability and Public Officials Insurance	8,000	8,082	-	8,082	8,891
Printing & Binding	250	191	64	255	250
Legal Advertising	1,000	1,136	379	1,515	1,500
Bank Fees and Other Charges	750	934	311	1,245	1,100
Office Supplies	50	-	50	50	350
Dues, Licenses & Subscriptions	175	175	-	175	175
Contingency	400	-	400	400	400
Property Taxes	315	328	-	328	315
TOTAL ADMINISTRATIVE	**$ 116,364**	**$ 106,419**	**$ 30,776**	**$ 137,194**	**$ 149,668**
Field Operations & Maintenance					
Sabal North (Central Parc)					
Field Management	$ 16,200	$ 13,500	$ 2,700	$ 16,200	17,334
Security	9,240	7,495	3,500	10,995	19,356
Camera Repairs	9,000	8,383	-	8,383	5,000
Internet/Cable	2,400	1,978	400	2,378	2,400
Electric/Street Lighting	36,300	25,327	8,442	33,769	39,600
Landscape Lighting	10,000	-	7,500	7,500	5,000
Water	5,000	2,032	677	2,709	3,960
Pressure Washing	10,000	5,950	5,000	10,950	12,200
Landscape Maintenance	85,919	68,937	14,300	83,237	93,690
Landscape Contingency	-	8,695	-	8,695	20,000
Tree Trimming	23,000	28,240	-	28,240	24,500
Mulch	10,000	11,825	-	11,825	14,280
Landscape Replacement - Flowers	2,500	-	2,500	2,500	4,320
Drain Cleaning	3,173	-	3,173	3,173	3,173
Lake and Canal Maint	11,100	8,800	1,760	10,560	11,088
Irrigation Repairs	15,000	10,508	2,102	12,610	15,000
Repairs & Maintenance	10,000	15,851	3,170	19,021	20,000
Janitorial Services	13,900	12,081	2,740	14,821	16,440
Pool Maintenance	8,700	15,333	1,885	17,218	8,190
Pool Repairs	7,500	1,152	5,000	6,152	7,500
Cabana Maintenance	9,000	6,135	3,500	9,635	9,000
Pest Control - Iguana Removal	2,500	-	2,500	2,500	2,500
Operating Supplies	5,000	7,917	2,500	10,417	6,000
Permits	4,000	2,450	1,500	3,950	7,000
Refuse Service	-	-	-	-	780
Property Insurance	7,000	6,266	-	6,266	6,835
Playground Repairs	-				10,000
Contingency	10,000	-	5,000	5,000	8,825
Reserves	16,374	-	6,374	6,374	20,000
Sub Total Sabal North (Central Parc)	**$ 342,806**	**$ 268,855**	**$ 86,223**	**$ 355,079**	**$ 413,971**

Sabal Palm

Community Development District

Approved Budget

General Fund

Description	Adopted Budget FY2026	Actuals Thru 7/31/26	Projected Next 2 Months	Projected Thru 9/30/26	Approved Budget FY 2027
Sabal South (Manor Parc)					
Field Management Services	$ 15,000	$ 12,500	$ 2,500	$ 15,000	16,050
Security	16,000	11,750	2,350	14,100	20,904
Camera Repairs	-	13,622	-	13,622	5,000
Internet/Cable	2,500	1,979	396	2,375	2,500
Lighting/Electrical	12,000	10,735	3,578	14,313	15,000
Water	2,000	1,847	616	2,463	2,000
Property Insurance	7,000	6,266	-	6,266	5,907
Landscape Maintenance	137,790	96,050	32,017	128,067	127,423
Landscape Contingency	-	9,400	-	-	15,000
Tree Trimming	-	-	2,500	2,500	45,000
Mulch	8,000	1,170	2,500	3,670	15,680
Annual Flowers	2,000	1,840	-	1,840	3,960
Pressure Washing	5,250	3,900	1,300	5,200	8,850
Lake and Canal Maint	14,550	11,000	3,667	14,667	13,860
Irrigation Repairs	15,000	5,436	1,812	7,248	14,550
Janitorial Services	9,500	9,193	2,664	11,857	15,984
Pool Maintenance	11,000	6,253	1,885	8,138	11,000
Cabana Maintenance	5,370	6,110	2,500	8,610	5,000
Wall Maintenance	-	-	1,100	1,100	-
Permits	3,500	2,600	-	2,600	3,500
Refuse Service	800	-	325	325	1,000
Drain Cleaning	3,000	-	-	-	3,000
Drainage Repairs/Preventative	5,000	-	3,000	3,000	5,000
Contingency/Reserve	32,500	10,915	9,143	20,058	30,035
Playground Repairs	-	-	-	-	5,000
Sub Total Sabal South (Manor Parc)	**$ 307,760**	**$ 222,566**	**$ 73,852**	**$ 287,018**	**$ 391,203**
Palm Cove (Hidden Trails)					
Field Management Services	$ 14,000	$ 11,667	$ 2,333	$ 14,000	14,980
Security	5,000	3,500	700	4,200	12,240
Camera Repairs		4,836	-	4,836	5,000
Internet/Cable	2,500	1,994	400	2,394	2,500
Electric/Street Lighting	46,200	34,134	7,000	41,134	43,636
Water	1,500	745	248	993	1,500
Property Insurance	6,500	5,817	-	5,817	4,692
Repairs & Maintenance	10,000	4,972	3,551	8,523	10,000
Landscape Maintenance	88,860	74,250	14,810	89,060	100,903
Landscape Enchancements	19,000	17,845	2,500	20,345	19,000
Tree Trimming	6,000	-	6,000	6,000	19,750
Mulch	8,000	5,460	2,500	7,960	6,000
Pressure Washing	6,500	3,425	2,500	5,925	3,875
Lake and Canal Maint	8,080	6,120	2,040	8,160	8,080
Drain Cleaning	2,684	-	2,684	2,684	2,684
Irrigation Repairs	3,000	4,954	1,651	6,605	3,000
Janitorial Services	8,058	7,775	2,152	9,927	12,912
Pool/Cabana Maintenance	10,000	20,875	-	20,875	16,190
Wall Maintenance	-	-	1,100	1,100	3,300
Permits	4,000	325	1,800	2,125	4,000
Contingency	5,000	3,880	1,293	5,173	5,000
Playground Repairs	-	-	-	-	2,667
Reserves	10,000	-	10,000	10,000	10,000
Sub Total Palm Cove (Hidden Trails)	**$ 264,882**	**$ 212,574**	**$ 65,263**	**$ 277,837**	**$ 311,909**
TOTAL EXPENDITURES	**$ 1,031,811**	**$ 810,414**	**$ 256,115**	**$ 1,057,128**	**$ 1,266,751**
EXCESS REVENUES (EXPENDITURES)	**$ (0)**	**$ 256,036**	**$ (251,615)**	**$ 13,822**	**$ 0**

Gross Assessments	$ 1,321,012
Less: Discounts & Collections 6%	79,261
Net Assessments	**$ 1,241,751**

Product	Assessable Units	Total Gross Assessment	FY26 Gross Per Unit	FY27 Gross Per Unit	Increase/ (Decrease)
Central Parc					
Single Family	253	$ 487,922.08	$ 1,601.72	$ 1,928.55	$ 326.83
Manor Parc					
Single Family 30'	100	$ 192,916.56	$ 1,530.16	$ 1,929.17	$ 399.01
Single Family 40'	139	$ 268,154.02	$ 1,530.16	$ 1,929.17	$ 399.01
Hidden Trails					
Single Family	214	$ 372,019.00	$ 1,477.04	$ 1,738.41	$ 261.37
Total	706	$ 1,321,011.66			

Sabal Palm

Community Development District

Budget Narrative

Fiscal Year 2027

REVENUES

Administrative/Maintenance Assessments
The District will levy a Non-Ad Valorem assessment on all the platted lots to pay all expenses for the Fiscal Year in accordance with the adopted budget.

Expenditures - Administrative

District Engineering Fees
The District has contracted with **KCI Techologies, Inc** to provide general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review invoices, etc.

Attorney Fees
The District has contracted with **Billing Cochran, PA** to provide general legal services to the District, i.e. attendance and preparation for monthly meetings, review operating & maintenance contracts, etc.

Annual Audit
The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm.

Assessment Roll Administration
The District has contracted with **Governmental Management Services - South Florida, LLC** for the certification of the District's annual maintenance and debt service assessments to the County Tax Collector.

Dissemination Agent
The District is required by the Security and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues.

Trustee Fees
The District bonds are held and administered by Regions Bank as Trustee. The fee for each bond issue is $3500 per year.

District Management Fees
The District receives Management, Accounting and Administrative services as part of a Management Agreement with **Governmental Management Services – South Florida, LLC.**

Information Technology
The District processes all of its financial activities, i.e. accounts payable, financial statements, etc. on a main frame computer leased by Governmental Management Services – South Florida, LLC.

Website Compliance
Per Chapter 2014-22, Laws of Florida, all Districts must have a website to provide detailed information on the CDD as well as links to useful websites regarding Compliance issues. This website will be maintained by **GMS-SF, LLC** and updated monthly.

Telephone
Telephone and fax machine.

Postage
Mailing of agenda packages, overnight deliveries, correspondence, etc.

Insurance General Liability
The District's General Liability & Public Officials Liability Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon similar Community Development Districts.

Printing and Binding
Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

Legal Advertising
The District is required to advertise various notices for monthly Board meetings, public hearings etc in a newspaper of general circulation.

Other Current Charges
Bank charges and any other miscellaneous expenses that incurred during the year.

Office Supplies
Micellaneous office supplies.

Expenditures - Administrative (continued)

Due, Licenses & Subscriptions
The District is required to pay an annual fee to the FloridaCommerce for $175. This is the only expense under this category for the District.

Contingencies
This includes monthly bank charges and any other miscellaneous expenses that incur during the year.

Property Taxes
Ad Valorem Taxes from Broward County on two Buffer Tracts of land.

Expenditures – Field Operations - Sabal North (Central Parc)

Field Management Services
The District has contracted with **GMS-SF, LLC** for the onsite management.

Security
The District has entered into a contract with **Q-Wire Technologies** for security services which includes all support and maintenance.

Internet/Cable
The District has an account to provide Internet and TV service with **Comcast** at 5704 NBW 50th Terr.

Electric/Street Lighting
The District currently has the following accounts with **Florida Power & Light** for irrigation pumps, entrance lighting, mail kiosks and streetlights:

01026-55073	5704 NW 50th Ter Mail Kiosk
37094-95323	4701 NW 51st Ter #Sign
55366-46085	5702 NW 50th Ter #Kiosk1
59281-40473	4824 NW 56th CT #West Ent
64832-62421	4607 NW 58th St #Kiosk2
69247-60470	4824 NW 56th CT #East Ent
70006-81044	4831 NW 48th Lane Streetlighting
84502-80477	5720 Sabal Palm Ave #Irr

Water
The District has an account with the **City of Tamarac** for water service at 5704 NW 50 Terrace.

5704 NW 50th Terrace

Pressure Washing
Cost to pressure wash infrastructure within the district including the South wall.

Landscape Maintenance
The District has entered into a contract with **JLS Tree Service** to provide the following services:

- Grass Cutting
- Trimming
- Weeding
- Turf Spraying
- Ornamental Spraying
- Fertilization
- Irrigation
- Landscape Oversight

Landscape Contingency
Represents storm clean up, and any other necessary additional landscaping.

Expenditures – Field Operations - Sabal North (Central Parc) Continued

Tree Trimming
Represents the cost of trimming the trees at the cabana and entrances, Turnpike Wall clean up, Palm trimmings and Hardwood trimmings.

Mulch
Represents the cost of mulch in the common areas and Fitness Equipment area.

Lake and Canal Maint
The District has contracted with **Southeast Land and Water Management LLC** for maintenance of the lakes and canals.

Irrigation Repairs
The District has uses **JLS Tree Service** for the maintenance and repair of the irrigation system. This also includes monthly wet

Repairs & Maintenance
Represents costs for any repair and maintenance.

Pool Maintenance
The District has contracted with **Crystal Pool Services** for monthly maintenance. The monthly contract is for monthly cleanings November to March at $495/mo and for April to October at $695/mo.

Clubhouse Maintenance
This represents the costs associated with pool & clubhous furniture repairs and replacements as well as any other costs to maintain the clubhouse and pool areas.

Janitorial Services
The District has contracted with **Total Cleaning** for janitorial services and supplies for the pool area.

Operating Supplies
Cost for operating supplies.

Permits
Represents the annual pool permit and the required quarterly reports from SFWMD prepared by Water Use Compliance Group.

Property Insurance
The District's property Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon similar Community Development Districts.

Reserves
The District will Reserve funds for any unforeseen future expenditure.

Expenditures – Field Operations - Sabal South (Manor Parc)

Field Management Services
The District has contracted with **GMS-South Florida** for the onsite management.

Security
The District has entered into a contract with **Q-Wire Technologies** for security services which includes all support and maintenance.

Internet/Cable
The District has the following accounts to provide Internet and TV service with **Comcast**:

4450 NW 48th Terr, Clubhouse
4831 NW 55th Place, Office

Lighting/Electrical
The District currently has the following accounts with **Florida Power & Light** for irrigation pumps, entrance lighting, and streetlights (some service address may not be the physical location of the meter):

09676-49534	4900 W Comm #Irr1
28263-39208	4831 NW 55th Pl #Cabana
28107-74063	5115 NW 52nd St #Entry #1
49150-09205	5201 NW 50th Terr #Lift Station
57431-46580	4900 W Comm #pmp2
62221-88572	5201 NW 50th Terr #Mail Kiosk #2
76597-59208	4900 W Commercial Blvd #Entrance Sign

Expenditures – Field Operations - Sabal South (Manor Parc) Continued

Water
The District has an account with the **City of Tamarac** for water service at:

4831 NW 55 Place -Cabana

5402 NW 48 Lane - Lift Station

Property Insurance
The District's property Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon similar Community Development Districts.

Landscape Maintenance
The District has entered into a contract with **JLS Landscape Services, Inc.** to provide the following services:

- Grass Cutting
- Trimming
- Weeding
- Turf Spraying
- Ornamental Spraying
- Fertilization
- Irrigation
- Landscape Oversight

Pressure Washing
Cost to pressure wash the infrastructure within the district.

Lake and Canal Maintenance
The District has contracted with **Solitude Lake Management** for maintenance of the canals.

Irrigation Repairs
The District has uses **JLS Tree Services** for the maintenance and repair of the irrigation system. This also includes wet checks.

Janitorial Services
The District has contracted with **TotalCleaning** for janitorial services and supplies for the pool area.

Pool/Clubhouse
The District has contracted with **Crystal Pool Services** for monthly maintenance. The monthly contract is for monthly cleanings

Permits/Contingency
Represents the annual pool permit and the required quarterly reports from SFWMD prepared by Water Use Compliance Group.

Refuse Service
The District has contracted with **Waste Management** for service at the Cabana.

Drainage Repairs/Preventative
Represents any drainage repairs and prevention within the district.

Reserves
The District will Reserve funds for any unforeseen future expenditure.

Expenditures – Field Operations - Palm Cove (Hidden Trails)

Field Management Services
The District has contracted with **GMS-South Florida** for the onsite management.

Security
The District has entered into a contract with **Q-Wire Technologies** for security services which includes all support and maintenance.

Electric/Street Lighting
The District currently has the following accounts with **Florida Power & Light** for irrigation pumps, and lift stations (some service address may not be the physical location of the meter):

24635-13024	4750 W Commercial Blvd #Sign
27400-20363	4505 Monterey Dr #Irrigation
43339-74444	4501 Monterey Dr #Stlt
46139-64339	4505 Monterey Dr #Sign
67463-39537	4505 Monterey Dr #Lift Station
72846-77064	4901W Commercail Blvd #Strt Lights
88994-71331	4450 N 48th Ter #Cabana

Sabal Palm

Community Development District

Budget Narrative

Fiscal Year 2027

Expenditures – Field Operations - Palm Cove (Hidden Trails) Continued

Water
The District has an account with the **City of Tamarac** for water service at:

4450 NW 48 Ter (Cabana)

Property Insurance
The District's property Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon similar Community Development Districts.

Repairs and Maintenance
Cost of routine repairs and replacements of the district.

Landscape Maintenance
The District has entered into a contract with **JLS Tree Services** to provide the monthly landscaping services.

- Mowing all grass areas
- Weed control shrubs and ground cover areas
- Palm & tree trimming up to 10'
- Pest control of common turf and ornamental
- Debris trash & litter pick-up & removal
- Irrigation wet checks & adjustments
- Weed control paved areas

Tree Trimming
Represents the cost of trimming the trees at the cabana, entrances and Turnpike wall trimming.

Lake and Canal Maintenance
The District has contracted with **Solitude Lake Management** for maintenance of the lakes and canals. They also provide quarterly Monitoring Reports.

Irrigation Repairs
The District has uses **JLS Landscape Service, Inc.**. for the maintenance and repair of the irrigation system. This also includes wet

Janitorial Services
The District has contracted with **Total Cleaning** for janitorial services and supplies for the pool area.

Cabana Maintenance
The District has contracted with **Crystal Pool Services** for monthly maintenance. The monthly contract is for monthly cleanings

Permits
Represents the annual pool permit and the required quarterly reports from SFWMD prepared by Water Use Compliance Group.

Contingency
Represents an unanticipated cost associated with the operation and maintenance within the district.

Reserves
The District will Reserve funds for any unforeseen future expenditure.

Sabal Palm

Community Development District

Approved Budget

Debt Service Series 2024 Special Assessment Refunding Bonds - North Parcel Project "Central Parc"

Description	Adopted Budget FY2026	Actuals Thru 7/31/26	Projected Next 2 Months	Projected Thru 9/30/26	Approved Budget FY 2027
REVENUES:					
Special Assessments-On Roll	$ 228,750	$ 231,908	$ -	$ 231,908	$ 228,750
Interest Earnings	-	7,205	1,500	8,705	-
Carry Forward Surplus [(1)]	159,251	164,130	-	164,130	176,243
TOTAL REVENUES	**$ 388,001**	**$ 403,243**	**$ 1,500**	**$ 404,743**	**$ 404,993**
EXPENDITURES:					
Interest 11/1	$ 70,313	$ 69,250	$ -	$ 69,250	$ 68,125
Principal 5/1	90,000	90,000	-	90,000	95,000
Interest 5/1	68,125	69,250	-	69,250	65,813
TOTAL EXPENDITURES	**$ 228,438**	**$ 228,500**	**$ -**	**$ 228,500**	**$ 228,938**
Other Sources/(Uses)					
Interfund Transfer	$ -	$ -	$ -	$ -	$ -
TOTAL OTHER SOURCES/(USES)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 228,438**	**$ 228,500**	**$ -**	**$ 228,500**	**$ 228,938**
EXCESS REVENUES (EXPENDITURES)	**$ 159,564**	**$ 174,743**	**$ 1,500**	**$ 176,243**	**$ 176,055**

[(1)] Carry Forward is Net of Reserve Requirement

Interest Due 11/1/27	$65,813

Gross Assessments	$ 243,351
Less: Discounts & Collections 6%	14,601
Net Assessments	**$ 228,750**

Product	Assessable Units	Total Gross Assessment	FY26 Gross Per Unit	FY27 Gross Per Unit	Increase/ (Decrease)
Central Parc					
Single Family	253	$ 243,350.58	$ 961.86	$ 961.86	$ -
Total	253	$ 243,350.58			

Sabal Palm

Community Development District

AMORTIZATION SCHEDULE

Debt Service Series 2024 Special Assessment Refunding Bonds - North Parcel Project "Central Parc"

Period	Outstanding Balance	Principal	Interest	Annual Debt Service
11/01/24	2,855,000	-	-	-
05/01/25	2,855,000	85,000	70,313	
11/01/25	2,770,000	-	70,313	225,625
05/01/26	2,770,000	90,000	68,125	
11/01/26	2,680,000	-	68,125	226,250
05/01/27	2,680,000	95,000	65,813	
11/01/27	2,585,000	-	65,813	226,625
05/01/28	2,585,000	100,000	63,375	
11/01/28	2,485,000	-	63,375	226,750
05/01/29	2,485,000	100,000	60,875	
11/01/29	2,385,000	-	60,875	221,750
05/01/30	2,385,000	110,000	58,250	
11/01/30	2,275,000	-	58,250	226,500
05/01/31	2,275,000	115,000	55,438	
11/01/31	2,160,000	-	55,438	225,875
05/01/32	2,160,000	120,000	52,500	
11/01/32	2,040,000	-	52,500	225,000
05/01/33	2,040,000	130,000	49,375	
11/01/33	1,910,000	-	49,375	228,750
05/01/34	1,910,000	135,000	46,063	
11/01/34	1,775,000	-	46,063	227,125
05/01/35	1,775,000	140,000	42,625	
11/01/35	1,635,000	-	42,625	225,250
05/01/36	1,635,000	145,000	39,063	
11/01/36	1,490,000	-	39,063	223,125
05/01/37	1,490,000	155,000	35,313	
11/01/37	1,335,000	-	35,313	225,625
05/01/38	1,335,000	165,000	31,313	
11/01/38	1,170,000	-	31,313	227,625
05/01/39	1,170,000	170,000	27,125	
11/01/39	1,000,000	-	27,125	224,250
05/01/40	1,000,000	180,000	22,750	
11/01/40	820,000	-	22,750	225,500
05/01/41	820,000	190,000	18,125	
11/01/41	630,000	-	18,125	226,250
05/01/42	630,000	200,000	13,250	
11/01/42	430,000	-	13,250	226,500
05/01/43	430,000	210,000	8,125	
11/01/43	220,000	-	8,125	226,250
05/01/44	220,000	220,000	5,500	225,500
Total		**$2,855,000**	**$1,661,125**	**$4,516,125**

Sabal Palm

Community Development District

Approved Budget

Debt Service Series 2016 Special Assessment Bonds - Palm Cove Project "Hidden Trails"

Description	Adopted Budget FY2026	Actuals Thru 7/31/26	Projected Next 2 Months	Projected Thru 9/30/26	Approved Budget FY 2027
REVENUES:					
Special Assessments-On Roll	$ 278,275	$ 278,722	$ -	$ 278,722	$ 278,275
Interest Earnings	-	9,250	3,000	12,250	-
Carry Forward Surplus [1]	266,660	273,681	-	273,681	288,741
TOTAL REVENUES	**$ 544,935**	**$ 561,653**	**$ 3,000**	**$ 564,653**	**$ 567,016**
EXPENDITURES:					
Interest 11/1	$ 94,138	$ 94,138	$ -	$ 94,138	$ 91,775
Principal 11/1	90,000	$-	90,000	90,000	90,000
Interest 5/1	91,775	-	91,775	91,775	89,413
TOTAL EXPENDITURES	**$ 275,913**	**$ 94,138**	**$ 181,775**	**$ 275,913**	**$ 271,188**
Other Sources/(Uses)					
Interfund transfer In/(Out)	$ -	$ -	$ -	$ -	$ -
TOTAL OTHER SOURCES/(USES)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 275,913**	**$ 94,138**	**$ 181,775**	**$ 275,913**	**$ 271,188**
EXCESS REVENUES (EXPENDITURES)	**$ 269,022**	**$ 467,516**	**$ (178,775)**	**$ 288,741**	**$ 295,828**

[1] Carry Forward is Net of Reserve Requirement

Interest Due 11/1/27	$89,413
Principal Due 11/1/27	$95,000
	$184,413

Gross Assessments	$ 296,037
Less: Discounts & Collections 6%	17,762
Net Assessments	**$ 278,275**

Product	**Assessable Units**	**Total Gross Assessment**	**FY25 Gross Per Unit**	**FY26 Gross Per Unit**	**Increase/ (Decrease)**
Hidden Trails					
Single Family	214	$ 296,036.90	$ 1,383.35	$ 1,383.35	$ -
Total	214	$ 296,036.90			

Sabal Palm

Community Development District

AMORTIZATION SCHEDULE

Debt Service Series 2016 Special Assessment Bonds - Palm Cove Project "Hidden Trails"

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
05/01/17	$4,055,000	4.000%	$-	$106,669	
11/01/17	4,055,000	4.000%	60,000	106,669	$273,338
05/01/18	3,995,000	4.000%	-	105,469	
11/01/18	3,995,000	4.000%	65,000	105,469	$275,938
05/01/19	3,930,000	4.000%	-	104,169	
11/01/19	3,930,000	4.000%	65,000	104,169	$273,338
05/01/20	3,865,000	4.000%	-	102,869	
11/01/20	3,865,000	4.000%	70,000	102,869	$275,738
05/01/21	3,795,000	4.000%	-	101,469	
11/01/21	3,795,000	4.000%	75,000	101,469	$277,938
05/01/22	3,720,000	4.000%	-	99,969	
11/01/22	3,720,000	4.000%	75,000	99,969	$274,938
05/01/23	3,645,000	5.250%	-	98,469	
11/01/23	3,645,000	5.250%	80,000	98,469	$276,938
05/01/24	3,565,000	5.250%	-	96,369	
11/01/24	3,565,000	5.250%	85,000	96,369	$277,738
05/01/25	3,480,000	5.250%	-	94,138	
11/01/25	3,480,000	5.250%	90,000	94,138	$278,275
05/01/26	3,390,000	5.250%	-	91,775	
11/01/26	3,390,000	5.250%	90,000	91,775	$273,550
05/01/27	3,300,000	5.250%	-	89,413	
11/01/27	3,300,000	5.250%	95,000	89,413	$273,825
05/01/28	3,205,000	5.250%	-	86,919	
11/01/28	3,205,000	5.250%	100,000	86,919	$273,838
05/01/29	3,105,000	5.250%	-	84,294	
11/01/29	3,105,000	5.250%	105,000	84,294	$273,588
05/01/30	3,000,000	5.250%	-	81,538	
11/01/30	3,000,000	5.250%	110,000	81,538	$273,075
05/01/31	2,890,000	5.250%	-	78,650	
11/01/31	2,890,000	5.250%	120,000	78,650	$277,300
05/01/32	2,770,000	5.250%	-	75,500	
11/01/32	2,770,000	5.250%	125,000	75,500	$276,000
05/01/33	2,645,000	5.250%	-	72,219	
11/01/33	2,645,000	5.250%	130,000	72,219	$274,438
05/01/34	2,515,000	5.250%	-	68,806	
11/01/34	2,515,000	5.250%	140,000	68,806	$277,613
05/01/35	2,375,000	5.250%	-	65,131	
11/01/35	2,375,000	5.250%	145,000	65,131	$275,263
05/01/36	2,230,000	5.500%	-	61,325	
11/01/36	2,230,000	5.500%	155,000	61,325	$277,650
05/01/37	2,075,000	5.500%	-	57,063	
11/01/37	2,075,000	5.500%	160,000	57,063	$274,125
05/01/38	1,915,000	5.500%	-	52,663	
11/01/38	1,915,000	5.500%	170,000	52,663	$275,325
05/01/39	1,745,000	5.500%	-	47,988	
11/01/39	1,745,000	5.500%	180,000	47,988	$275,975
05/01/40	1,565,000	5.500%	-	43,038	
11/01/40	1,565,000	5.500%	190,000	43,038	$276,075
05/01/41	1,375,000	5.500%	-	37,813	
11/01/41	1,375,000	5.500%	200,000	37,813	$275,625
05/01/42	1,175,000	5.500%	-	32,313	
11/01/42	1,175,000	5.500%	210,000	32,313	$274,625
05/01/43	965,000	5.500%	-	26,538	
11/01/43	965,000	5.500%	220,000	26,538	$273,075
05/01/44	745,000	5.500%	-	20,488	
11/01/44	745,000	5.500%	235,000	20,488	$275,975
05/01/45	510,000	5.500%	-	14,025	
11/01/45	510,000	5.500%	250,000	14,025	$278,050
05/01/46	260,000	5.500%	-	7,150	
11/01/46	260,000	5.500%	260,000	7,150	$274,300
Total			**$4,055,000**	**$4,208,463**	**$8,263,463**

Sabal Palm

Community Development District

Approved Budget

Debt Service Series 2017 Special Assessment Bonds - South Project "Manor Parc South"

Description	Adopted Budget FY2026	Actuals Thru 7/31/26	Projected Next 2 Months	Projected Thru 9/30/26	Approved Budget FY 2027
REVENUES:					
Special Assessments-On Roll	$ 317,839	$ 329,001	$ -	$ 329,001	$ 317,839
Interest Earnings	-	20,725	3,000	23,725	-
Carry Forward Surplus [1]	427,600	389,680	-	389,680	540,301
TOTAL REVENUES	**$ 745,439**	**$ 739,406**	**$ 3,000**	**$ 742,406**	**$ 858,140**
EXPENDITURES:					
Interest 11/1	$ 45,962	$ 45,962	$ -	$ 45,962	$ 101,450
Principal 11/1	110,000	$110,000	-	110,000	115,000
Interest 5/1	46,143	103,788	(57,645)	46,143	99,006
TOTAL EXPENDITURES	**$ 202,105**	**$ 259,750**	**$ (57,645)**	**$ 202,105**	**$ 315,456**
Other Sources/(Uses)					
Interfund transfer In/(Out)	$ -	$ -	$ -	$ -	$ -
TOTAL OTHER SOURCES/(USES)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 202,105**	**$ 259,750**	**$ (57,645)**	**$ 202,105**	**$ 315,456**
EXCESS REVENUES (EXPENDITURES)	**$ 543,334**	**$ 479,657**	**$ 60,645**	**$ 540,301**	**$ 542,683**

[1] Carry Forward is Net of Reserve Requirement

Interest Due 11/1/27	$99,006
Principal Due 11/1/27	$115,000
	$214,006

Gross Assessments	$ 338,126
Less: Discounts & Collections 6%	20,288
Net Assessments	**$ 317,839**

Product	Assessable Units	Total Gross Assessment	FY25 Gross Per Unit	FY26 Gross Per Unit	Increase/ (Decrease)
Manor Parc					
Single Family 30'	100	$ 135,542.00	$ 1,355.42	$ 1,355.42	$ -
Single Family 40'	139	$ 202,584.16	$ 1,457.44	$ 1,457.44	$ -
Total	100	$ 338,126.16			

Sabal Palm

Community Development District

AMORTIZATION SCHEDULE

Debt Service Series 2017 Special Assessment Bonds - South Project "Manor Parc South"

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
11/01/17	$4,945,000	3.500%	$-	$60,588	
05/01/18	4,945,000	3.500%	-	116,019	176,606
11/01/18	4,945,000	3.500%	85,000	116,019	
05/01/19	4,860,000	3.500%	-	114,531	315,550
11/01/19	4,860,000	3.500%	85,000	114,531	
05/01/20	4,775,000	3.500%	-	113,044	312,575
11/01/20	4,775,000	3.500%	90,000	113,044	
05/01/21	4,685,000	3.500%	-	111,469	314,513
11/01/21	4,685,000	3.500%	95,000	111,469	
05/01/22	4,590,000	3.500%	-	109,806	316,275
11/01/22	4,590,000	3.500%	95,000	109,806	
05/01/23	4,495,000	4.250%	-	108,144	312,950
11/01/23	4,495,000	4.250%	100,000	108,144	
05/01/24	4,395,000	4.250%	-	106,019	314,163
11/01/24	4,395,000	4.250%	105,000	106,019	
05/01/25	4,290,000	4.250%	-	103,788	314,806
11/01/25	4,290,000	4.250%	110,000	103,788	
05/01/26	4,180,000	4.250%	-	101,450	315,238
11/01/26	4,180,000	4.250%	115,000	101,450	
05/01/27	4,065,000	4.250%	-	99,006	315,456
11/01/27	4,065,000	4.250%	115,000	99,006	
05/01/28	3,950,000	4.250%	-	96,563	310,569
11/01/28	3,950,000	4.250%	120,000	96,563	
05/01/29	3,830,000	4.750%	-	94,013	310,575
11/01/29	3,830,000	4.750%	125,000	94,013	
05/01/30	3,705,000	4.750%	-	91,044	310,056
11/01/30	3,705,000	4.750%	135,000	91,044	
05/01/31	3,570,000	4.750%	-	87,838	313,881
11/01/31	3,570,000	4.750%	140,000	87,838	
05/01/32	3,430,000	4.750%	-	84,513	312,350
11/01/32	3,430,000	4.750%	145,000	84,513	
05/01/33	3,285,000	4.750%	-	81,069	310,581
11/01/33	3,285,000	4.750%	155,000	81,069	
05/01/34	3,130,000	4.750%	-	77,388	313,456
11/01/34	3,130,000	4.750%	160,000	77,388	
05/01/35	2,970,000	4.750%	-	73,588	310,975
11/01/35	2,970,000	4.750%	170,000	73,588	
05/01/36	2,800,000	4.750%	-	69,550	313,138
11/01/36	2,800,000	4.750%	175,000	69,550	
05/01/37	2,625,000	4.750%	-	65,394	309,944
11/01/37	2,625,000	4.750%	185,000	65,394	
05/01/38	2,440,000	5.000%	-	61,000	311,394
11/01/38	2,440,000	5.000%	195,000	61,000	
05/01/39	2,245,000	5.000%	-	56,125	312,125
11/01/39	2,245,000	5.000%	205,000	56,125	
05/01/40	2,040,000	5.000%	-	51,000	312,125
11/01/40	2,040,000	5.000%	215,000	51,000	
05/01/41	1,825,000	5.000%	-	45,625	311,625
11/01/41	1,825,000	5.000%	225,000	45,625	
05/01/42	1,600,000	5.000%	-	40,000	310,625
11/01/42	1,600,000	5.000%	235,000	40,000	
05/01/43	1,365,000	5.000%	-	34,125	309,125
11/01/43	1,365,000	5.000%	245,000	34,125	
05/01/44	1,120,000	5.000%	-	28,000	307,125
11/01/44	1,120,000	5.000%	260,000	28,000	
05/01/45	860,000	5.000%	-	21,500	309,500
11/01/45	860,000	5.000%	275,000	21,500	
05/01/46	585,000	5.000%	-	14,625	311,125
11/01/46	585,000	5.000%	285,000	14,625	
05/01/47	300,000	5.000%	-	7,500	307,125
11/01/47	300,000	5.000%	300,000	7,500	307,500
Total			**$4,945,000**	**$4,588,050**	**$9,533,050**

Sabal Palm

Community Development District

Non-Ad Valorem Assessments Comparison

FY2026-2027

Neighborhood	O&M Units	Series 2014 Units	Series 2016 Units	Series 2017 Units	Annual Maintenance Assessments							Annual Debt Assessments			Total Assessed Per Unit		
					FY 2027			FY2026			Increase/ (decrease)	FY 2027	FY2026	Increase/ (decrease)	FY 2027	FY2026	Increase/ (decrease)
					Admin	Field	Total	Admin	Field	Total							
Central Parc																	
Single Family	253	253	0	0	$187.85	$1,740.69	$1,928.55	$160.27	$1,441.45	$1,601.72	**$326.83**	**$961.86**	$961.86	**$0.00**	**$2,890.41**	$2,563.58	**$326.83**
Manor Parc																	
Single Family 30'	100	0	0	100	$187.85	$1,741.31	$1,929.17	$160.27	$1,369.89	$1,530.16	**$399.01**	**$1,355.42**	$1,355.42	**$0.00**	**$3,284.59**	$2,885.58	**$399.01**
Single Family 40'	139	0	0	139	$187.85	$1,741.31	$1,929.17	$160.27	$1,369.89	$1,530.16	**$399.01**	**$1,457.44**	$1,457.44	**$0.00**	**$3,386.61**	$2,987.60	**$399.01**
Hidden Trails																	
Single Family	214	0	214	0	$187.85	$1,550.55	$1,738.41	$160.27	$1,316.77	$1,477.04	**$261.37**	**$1,383.35**	$1,383.35	**$0.00**	**$3,121.76**	$2,860.39	**$261.37**
Total	706	253	214	239													

RESOLUTION 2026-02
[FY 2027 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE SABAL PALM COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**FY 2027**"), the District Manager prepared and submitted to the Board of Supervisors ("**Board**") of the Sabal Palm Community Development District (**"District"**) prior to June 15, 2026, proposed budget(s) ("**Proposed Budget**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statute*s; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local general-purpose government(s) having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing on the Proposed Budget and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District's website in accordance with Section 189.016, *Florida Statutes*; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SABAL PALM COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. RECITALS

The foregoing recitals are hereby incorporated as findings of fact of the Board.

SECTION 2. BUDGET

a. The Proposed Budget, attached hereto as **Exhibit A,** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (**"Adopted Budget"**), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Sabal Palm Community Development District for the Fiscal Year Ending September 30, 2027."

c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Section 189.016, *Florida Statutes* and shall remain on the website for at least two (2) years.

SECTION 3. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2027, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A.**

SECTION 4. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2027 or within 60 days following the end of the FY 2027 may amend its Adopted Budget for that fiscal year as follows:

a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of $15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District's website in accordance with Section 189.016, *Florida Statutes*, and remain on the website for at least two (2) years.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 20th DAY OF August, 2026.

ATTEST:	**SABAL PALM COMMUNITY DEVELOPMENT DISTRICT**
__________________________	__________________________
Secretary / Assistant Secretary	Chair / Vice Chair

Exhibit A: FY 2027 Budget

RESOLUTION 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SABAL PALM COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING NON-AD VALOREM SPECIAL ASSESSMENTS FOR FISCAL YEAR 2027; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Sabal Palm Community Development District (the "District") is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, for the purpose of providing, operating, and maintaining infrastructure improvements, facilities, and services to the lands within the District; and

WHEREAS, the District is located in Broward County, Florida (the "County"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors (the "Board") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("Adopted Budget") for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("Fiscal Year 2027"), attached hereto as Exhibit A and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a special and peculiar benefit to lands within the District; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose non-ad valorem special assessments (the "Assessments") on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the Assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2027; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such Assessments may be placed on the tax roll and collected by the local tax collector ("Uniform Method"), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Sabal Palm Community Development District ("Assessment Roll") attached to this Resolution as Exhibit B and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SABAL PALM COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. RECITALS. The foregoing recitals are hereby incorporated as findings of fact of the Board.

SECTION 2. BENEFIT & ALLOCATION FINDINGS. The Board hereby finds and determines that the provision of the services, facilities, and operations as described in Exhibit A confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the Assessments. The allocation of the Assessments to the specially benefitted lands, as shown in Exhibits A and B, is hereby found to be fair and reasonable.

SECTION 3. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, Florida Statutes, and using the procedures authorized by Florida law for the levy and collection of non-ad valorem special assessments, an Assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with Exhibits A and B. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), Florida Statutes, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance Assessments.

SECTION 4. COLLECTION. The collection of the operation and maintenance special Assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on Exhibits A and B. The decision to collect non-ad valorem special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect such special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 5. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as Exhibit B, is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

SECTION 6. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 7. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 8. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 20th day of August 2026.

ATTEST: **SABAL PALM COMMUNITY DEVELOPMENT DISTRICT**

___________________________________ By:___________________________________

Secretary/Assistant Secretary Chair / Vice Chair

Exhibit A: Adopted Budget for Fiscal Year 2027
Exhibit B: Assessment Roll

Exhibit B

FOLIO_NUMBER	O&M	Debt Series 2024	Debt Series 2016	Debt Series 2017
494112410011	$ 1,928.55	$ 961.86		
494112410020	$ 1,928.55	$ 961.86		
494112410030	$ 1,928.55	$ 961.86		
494112410040	$ 1,928.55	$ 961.86		
494112410050	$ 1,928.55	$ 961.86		
494112410060	$ 1,928.55	$ 961.86		
494112410070	$ 1,928.55	$ 961.86		
494112410100	$ 1,928.55	$ 961.86		
494112410110	$ 1,928.55	$ 961.86		
494112410120	$ 1,928.55	$ 961.86		
494112410130	$ 1,928.55	$ 961.86		
494112410140	$ 1,928.55	$ 961.86		
494112410150	$ 1,928.55	$ 961.86		
494112410160	$ 1,928.55	$ 961.86		
494112410170	$ 1,928.55	$ 961.86		
494112410180	$ 1,928.55	$ 961.86		
494112410190	$ 1,928.55	$ 961.86		
494112410200	$ 1,928.55	$ 961.86		
494112410210	$ 1,928.55	$ 961.86		
494112410220	$ 1,928.55	$ 961.86		
494112410230	$ 1,928.55	$ 961.86		
494112410240	$ 1,928.55	$ 961.86		
494112410250	$ 1,928.55	$ 961.86		
494112410260	$ 1,928.55	$ 961.86		
494112410270	$ 1,928.55	$ 961.86		
494112410280	$ 1,928.55	$ 961.86		
494112410290	$ 1,928.55	$ 961.86		
494112410300	$ 1,928.55	$ 961.86		
494112410310	$ 1,928.55	$ 961.86		
494112410320	$ 1,928.55	$ 961.86		
494112410330	$ 1,928.55	$ 961.86		
494112410340	$ 1,928.55	$ 961.86		
494112410350	$ 1,928.55	$ 961.86		
494112410360	$ 1,928.55	$ 961.86		
494112410370	$ 1,928.55	$ 961.86		
494112410380	$ 1,928.55	$ 961.86		
494112410390	$ 1,928.55	$ 961.86		
494112410400	$ 1,928.55	$ 961.86		
494112410410	$ 1,928.55	$ 961.86		
494112410420	$ 1,928.55	$ 961.86		
494112410430	$ 1,928.55	$ 961.86		
494112410440	$ 1,928.55	$ 961.86		
494112410450	$ 1,928.55	$ 961.86		
494112410460	$ 1,928.55	$ 961.86		
494112410470	$ 1,928.55	$ 961.86		
494112410480	$ 1,928.55	$ 961.86		
494112410490	$ 1,928.55	$ 961.86		
494112410500	$ 1,928.55	$ 961.86		
494112410510	$ 1,928.55	$ 961.86		
494112410520	$ 1,928.55	$ 961.86		
494112410530	$ 1,928.55	$ 961.86		
494112410540	$ 1,928.55	$ 961.86		
494112410550	$ 1,928.55	$ 961.86		
494112410560	$ 1,928.55	$ 961.86		
494112410570	$ 1,928.55	$ 961.86		
494112410580	$ 1,928.55	$ 961.86		
494112410590	$ 1,928.55	$ 961.86		
494112410600	$ 1,928.55	$ 961.86		
494112410610	$ 1,928.55	$ 961.86		

FOLIO_NUMBER	O&M	Debt Series 2024	Debt Series 2016	Debt Series 2017
494112410620	$ 1,928.55	$ 961.86		
494112410630	$ 1,928.55	$ 961.86		
494112410640	$ 1,928.55	$ 961.86		
494112410650	$ 1,928.55	$ 961.86		
494112410660	$ 1,928.55	$ 961.86		
494112410670	$ 1,928.55	$ 961.86		
494112410680	$ 1,928.55	$ 961.86		
494112410690	$ 1,928.55	$ 961.86		
494112410700	$ 1,928.55	$ 961.86		
494112410710	$ 1,928.55	$ 961.86		
494112410720	$ 1,928.55	$ 961.86		
494112410730	$ 1,928.55	$ 961.86		
494112410740	$ 1,928.55	$ 961.86		
494112410750	$ 1,928.55	$ 961.86		
494112410760	$ 1,928.55	$ 961.86		
494112410770	$ 1,928.55	$ 961.86		
494112410780	$ 1,928.55	$ 961.86		
494112410790	$ 1,928.55	$ 961.86		
494112410800	$ 1,928.55	$ 961.86		
494112410810	$ 1,928.55	$ 961.86		
494112410820	$ 1,928.55	$ 961.86		
494112410830	$ 1,928.55	$ 961.86		
494112410840	$ 1,928.55	$ 961.86		
494112410850	$ 1,928.55	$ 961.86		
494112410860	$ 1,928.55	$ 961.86		
494112410870	$ 1,928.55	$ 961.86		
494112410880	$ 1,928.55	$ 961.86		
494112410890	$ 1,928.55	$ 961.86		
494112410900	$ 1,928.55	$ 961.86		
494112410910	$ 1,928.55	$ 961.86		
494112410920	$ 1,928.55	$ 961.86		
494112410930	$ 1,928.55	$ 961.86		
494112410940	$ 1,928.55	$ 961.86		
494112410950	$ 1,928.55	$ 961.86		
494112410960	$ 1,928.55	$ 961.86		
494112410970	$ 1,928.55	$ 961.86		
494112410980	$ 1,928.55	$ 961.86		
494112410990	$ 1,928.55	$ 961.86		
494112411000	$ 1,928.55	$ 961.86		
494112411010	$ 1,928.55	$ 961.86		
494112411020	$ 1,928.55	$ 961.86		
494112411030	$ 1,928.55	$ 961.86		
494112411040	$ 1,928.55	$ 961.86		
494112411050	$ 1,928.55	$ 961.86		
494112411060	$ 1,928.55	$ 961.86		
494112411070	$ 1,928.55	$ 961.86		
494112411080	$ 1,928.55	$ 961.86		
494112411090	$ 1,928.55	$ 961.86		
494112411100	$ 1,928.55	$ 961.86		
494112411110	$ 1,928.55	$ 961.86		
494112411120	$ 1,928.55	$ 961.86		
494112411130	$ 1,928.55	$ 961.86		
494112411140	$ 1,928.55	$ 961.86		
494112411150	$ 1,928.55	$ 961.86		
494112411160	$ 1,928.55	$ 961.86		
494112411170	$ 1,928.55	$ 961.86		
494112411180	$ 1,928.55	$ 961.86		
494112411190	$ 1,928.55	$ 961.86		
494112411200	$ 1,928.55	$ 961.86		
494112411210	$ 1,928.55	$ 961.86		
494112411220	$ 1,928.55	$ 961.86		

FOLIO_NUMBER	O&M	Debt Series 2024	Debt Series 2016	Debt Series 2017
494112411230	$ 1,928.55	$ 961.86		
494112411240	$ 1,928.55	$ 961.86		
494112411250	$ 1,928.55	$ 961.86		
494112411260	$ 1,928.55	$ 961.86		
494112411270	$ 1,928.55	$ 961.86		
494112411280	$ 1,928.55	$ 961.86		
494112411290	$ 1,928.55	$ 961.86		
494112411300	$ 1,928.55	$ 961.86		
494112411310	$ 1,928.55	$ 961.86		
494112411320	$ 1,928.55	$ 961.86		
494112411330	$ 1,928.55	$ 961.86		
494112411340	$ 1,928.55	$ 961.86		
494112411350	$ 1,928.55	$ 961.86		
494112411360	$ 1,928.55	$ 961.86		
494112411370	$ 1,928.55	$ 961.86		
494112411380	$ 1,928.55	$ 961.86		
494112411390	$ 1,928.55	$ 961.86		
494112411400	$ 1,928.55	$ 961.86		
494112411410	$ 1,928.55	$ 961.86		
494112411420	$ 1,928.55	$ 961.86		
494112411430	$ 1,928.55	$ 961.86		
494112411440	$ 1,928.55	$ 961.86		
494112411450	$ 1,928.55	$ 961.86		
494112411460	$ 1,928.55	$ 961.86		
494112411470	$ 1,928.55	$ 961.86		
494112411480	$ 1,928.55	$ 961.86		
494112411490	$ 1,928.55	$ 961.86		
494112411500	$ 1,928.55	$ 961.86		
494112411510	$ 1,928.55	$ 961.86		
494112411520	$ 1,928.55	$ 961.86		
494112411530	$ 1,928.55	$ 961.86		
494112411540	$ 1,928.55	$ 961.86		
494112411550	$ 1,928.55	$ 961.86		
494112411560	$ 1,928.55	$ 961.86		
494112411570	$ 1,928.55	$ 961.86		
494112411580	$ 1,928.55	$ 961.86		
494112411590	$ 1,928.55	$ 961.86		
494112411600	$ 1,928.55	$ 961.86		
494112411610	$ 1,928.55	$ 961.86		
494112411620	$ 1,928.55	$ 961.86		
494112411630	$ 1,928.55	$ 961.86		
494112411640	$ 1,928.55	$ 961.86		
494112411650	$ 1,928.55	$ 961.86		
494112411660	$ 1,928.55	$ 961.86		
494112411670	$ 1,928.55	$ 961.86		
494112411680	$ 1,928.55	$ 961.86		
494112411690	$ 1,928.55	$ 961.86		
494112411700	$ 1,928.55	$ 961.86		
494112411710	$ 1,928.55	$ 961.86		
494112411720	$ 1,928.55	$ 961.86		
494112411730	$ 1,928.55	$ 961.86		
494112411740	$ 1,928.55	$ 961.86		
494112411750	$ 1,928.55	$ 961.86		
494112411760	$ 1,928.55	$ 961.86		
494112411770	$ 1,928.55	$ 961.86		
494112411780	$ 1,928.55	$ 961.86		
494112411790	$ 1,928.55	$ 961.86		
494112411800	$ 1,928.55	$ 961.86		
494112411810	$ 1,928.55	$ 961.86		
494112411820	$ 1,928.55	$ 961.86		
494112411830	$ 1,928.55	$ 961.86		

FOLIO_NUMBER	O&M	Debt Series 2024	Debt Series 2016	Debt Series 2017
494112411840	$ 1,928.55	$ 961.86		
494112411850	$ 1,928.55	$ 961.86		
494112411860	$ 1,928.55	$ 961.86		
494112411870	$ 1,928.55	$ 961.86		
494112411880	$ 1,928.55	$ 961.86		
494112411890	$ 1,928.55	$ 961.86		
494112411900	$ 1,928.55	$ 961.86		
494112411910	$ 1,928.55	$ 961.86		
494112411920	$ 1,928.55	$ 961.86		
494112411930	$ 1,928.55	$ 961.86		
494112411940	$ 1,928.55	$ 961.86		
494112411950	$ 1,928.55	$ 961.86		
494112411960	$ 1,928.55	$ 961.86		
494112411970	$ 1,928.55	$ 961.86		
494112411980	$ 1,928.55	$ 961.86		
494112411990	$ 1,928.55	$ 961.86		
494112412000	$ 1,928.55	$ 961.86		
494112412010	$ 1,928.55	$ 961.86		
494112412020	$ 1,928.55	$ 961.86		
494112412030	$ 1,928.55	$ 961.86		
494112412040	$ 1,928.55	$ 961.86		
494112412050	$ 1,928.55	$ 961.86		
494112412060	$ 1,928.55	$ 961.86		
494112412070	$ 1,928.55	$ 961.86		
494112412080	$ 1,928.55	$ 961.86		
494112412090	$ 1,928.55	$ 961.86		
494112412100	$ 1,928.55	$ 961.86		
494112412110	$ 1,928.55	$ 961.86		
494112412120	$ 1,928.55	$ 961.86		
494112412130	$ 1,928.55	$ 961.86		
494112412140	$ 1,928.55	$ 961.86		
494112412150	$ 1,928.55	$ 961.86		
494112412160	$ 1,928.55	$ 961.86		
494112412170	$ 1,928.55	$ 961.86		
494112412180	$ 1,928.55	$ 961.86		
494112412190	$ 1,928.55	$ 961.86		
494112412200	$ 1,928.55	$ 961.86		
494112412210	$ 1,928.55	$ 961.86		
494112412220	$ 1,928.55	$ 961.86		
494112412230	$ 1,928.55	$ 961.86		
494112412240	$ 1,928.55	$ 961.86		
494112412250	$ 1,928.55	$ 961.86		
494112412260	$ 1,928.55	$ 961.86		
494112412270	$ 1,928.55	$ 961.86		
494112412280	$ 1,928.55	$ 961.86		
494112412290	$ 1,928.55	$ 961.86		
494112412300	$ 1,928.55	$ 961.86		
494112412310	$ 1,928.55	$ 961.86		
494112412320	$ 1,928.55	$ 961.86		
494112412330	$ 1,928.55	$ 961.86		
494112412340	$ 1,928.55	$ 961.86		
494112412350	$ 1,928.55	$ 961.86		
494112412360	$ 1,928.55	$ 961.86		
494112412370	$ 1,928.55	$ 961.86		
494112412380	$ 1,928.55	$ 961.86		
494112412390	$ 1,928.55	$ 961.86		
494112412400	$ 1,928.55	$ 961.86		
494112412410	$ 1,928.55	$ 961.86		
494112412420	$ 1,928.55	$ 961.86		
494112412430	$ 1,928.55	$ 961.86		
494112412440	$ 1,928.55	$ 961.86		

FOLIO_NUMBER	O&M	Debt Series 2024	Debt Series 2016	Debt Series 2017
494112412450	$ 1,928.55	$ 961.86		
494112412460	$ 1,928.55	$ 961.86		
494112412470	$ 1,928.55	$ 961.86		
494112412480	$ 1,928.55	$ 961.86		
494112412490	$ 1,928.55	$ 961.86		
494112412500	$ 1,928.55	$ 961.86		
494112412510	$ 1,928.55	$ 961.86		
494112412520	$ 1,928.55	$ 961.86		
494112412530	$ 1,928.55	$ 961.86		
494112412541	$ 1,928.55	$ 961.86		
494112412551	$ 1,928.55	$ 961.86		
494113300010	$ 1,738.41		$ 1,383.35	
494113300020	$ 1,738.41		$ 1,383.35	
494113300030	$ 1,738.41		$ 1,383.35	
494113300040	$ 1,738.41		$ 1,383.35	
494113300050	$ 1,738.41		$ 1,383.35	
494113300060	$ 1,738.41		$ 1,383.35	
494113300070	$ 1,738.41		$ 1,383.35	
494113300080	$ 1,738.41		$ 1,383.35	
494113300090	$ 1,738.41		$ 1,383.35	
494113300100	$ 1,738.41		$ 1,383.35	
494113300110	$ 1,738.41		$ 1,383.35	
494113300120	$ 1,738.41		$ 1,383.35	
494113300130	$ 1,738.41		$ 1,383.35	
494113300140	$ 1,738.41		$ 1,383.35	
494113300150	$ 1,738.41		$ 1,383.35	
494113300160	$ 1,738.41		$ 1,383.35	
494113300170	$ 1,738.41		$ 1,383.35	
494113300180	$ 1,738.41		$ 1,383.35	
494113300190	$ 1,738.41		$ 1,383.35	
494113300200	$ 1,738.41		$ 1,383.35	
494113300210	$ 1,738.41		$ 1,383.35	
494113300220	$ 1,738.41		$ 1,383.35	
494113300230	$ 1,738.41		$ 1,383.35	
494113300240	$ 1,738.41		$ 1,383.35	
494113300250	$ 1,738.41		$ 1,383.35	
494113300260	$ 1,738.41		$ 1,383.35	
494113300270	$ 1,738.41		$ 1,383.35	
494113300280	$ 1,738.41		$ 1,383.35	
494113300290	$ 1,738.41		$ 1,383.35	
494113300300	$ 1,738.41		$ 1,383.35	
494113300310	$ 1,738.41		$ 1,383.35	
494113300320	$ 1,738.41		$ 1,383.35	
494113300330	$ 1,738.41		$ 1,383.35	
494113300340	$ 1,738.41		$ 1,383.35	
494113300350	$ 1,738.41		$ 1,383.35	
494113300360	$ 1,738.41		$ 1,383.35	
494113300370	$ 1,738.41		$ 1,383.35	
494113300380	$ 1,738.41		$ 1,383.35	
494113300390	$ 1,738.41		$ 1,383.35	
494113300400	$ 1,738.41		$ 1,383.35	
494113300410	$ 1,738.41		$ 1,383.35	
494113300420	$ 1,738.41		$ 1,383.35	
494113300430	$ 1,738.41		$ 1,383.35	
494113300440	$ 1,738.41		$ 1,383.35	
494113300450	$ 1,738.41		$ 1,383.35	
494113300460	$ 1,738.41		$ 1,383.35	
494113300470	$ 1,738.41		$ 1,383.35	
494113300480	$ 1,738.41		$ 1,383.35	
494113300490	$ 1,738.41		$ 1,383.35	
494113300500	$ 1,738.41		$ 1,383.35	

FOLIO_NUMBER	O&M	Debt Series 2024	Debt Series 2016	Debt Series 2017
494113300510	$ 1,738.41		$ 1,383.35	
494113300520	$ 1,738.41		$ 1,383.35	
494113300530	$ 1,738.41		$ 1,383.35	
494113300540	$ 1,738.41		$ 1,383.35	
494113300550	$ 1,738.41		$ 1,383.35	
494113300560	$ 1,738.41		$ 1,383.35	
494113300570	$ 1,738.41		$ 1,383.35	
494113300580	$ 1,738.41		$ 1,383.35	
494113300590	$ 1,738.41		$ 1,383.35	
494113300600	$ 1,738.41		$ 1,383.35	
494113300610	$ 1,738.41		$ 1,383.35	
494113300620	$ 1,738.41		$ 1,383.35	
494113300630	$ 1,738.41		$ 1,383.35	
494113300640	$ 1,738.41		$ 1,383.35	
494113300650	$ 1,738.41		$ 1,383.35	
494113300660	$ 1,738.41		$ 1,383.35	
494113300670	$ 1,738.41		$ 1,383.35	
494113300680	$ 1,738.41		$ 1,383.35	
494113300690	$ 1,738.41		$ 1,383.35	
494113300700	$ 1,738.41		$ 1,383.35	
494113300710	$ 1,738.41		$ 1,383.35	
494113300720	$ 1,738.41		$ 1,383.35	
494113300730	$ 1,738.41		$ 1,383.35	
494113300740	$ 1,738.41		$ 1,383.35	
494113300750	$ 1,738.41		$ 1,383.35	
494113300760	$ 1,738.41		$ 1,383.35	
494113300770	$ 1,738.41		$ 1,383.35	
494113300780	$ 1,738.41		$ 1,383.35	
494113300790	$ 1,738.41		$ 1,383.35	
494113300800	$ 1,738.41		$ 1,383.35	
494113300810	$ 1,738.41		$ 1,383.35	
494113300820	$ 1,738.41		$ 1,383.35	
494113300830	$ 1,738.41		$ 1,383.35	
494113300840	$ 1,738.41		$ 1,383.35	
494113300850	$ 1,738.41		$ 1,383.35	
494113300860	$ 1,738.41		$ 1,383.35	
494113300870	$ 1,738.41		$ 1,383.35	
494113300880	$ 1,738.41		$ 1,383.35	
494113300890	$ 1,738.41		$ 1,383.35	
494113300900	$ 1,738.41		$ 1,383.35	
494113300910	$ 1,738.41		$ 1,383.35	
494113300920	$ 1,738.41		$ 1,383.35	
494113300930	$ 1,738.41		$ 1,383.35	
494113300940	$ 1,738.41		$ 1,383.35	
494113300950	$ 1,738.41		$ 1,383.35	
494113300960	$ 1,738.41		$ 1,383.35	
494113300970	$ 1,738.41		$ 1,383.35	
494113300980	$ 1,738.41		$ 1,383.35	
494113300990	$ 1,738.41		$ 1,383.35	
494113301000	$ 1,738.41		$ 1,383.35	
494113301010	$ 1,738.41		$ 1,383.35	
494113301020	$ 1,738.41		$ 1,383.35	
494113301030	$ 1,738.41		$ 1,383.35	
494113301040	$ 1,738.41		$ 1,383.35	
494113301050	$ 1,738.41		$ 1,383.35	
494113301060	$ 1,738.41		$ 1,383.35	
494113301070	$ 1,738.41		$ 1,383.35	
494113301080	$ 1,738.41		$ 1,383.35	
494113301090	$ 1,738.41		$ 1,383.35	
494113301100	$ 1,738.41		$ 1,383.35	
494113301110	$ 1,738.41		$ 1,383.35	

FOLIO_NUMBER	O&M	Debt Series 2024	Debt Series 2016	Debt Series 2017
494113301120	$ 1,738.41		$ 1,383.35	
494113301130	$ 1,738.41		$ 1,383.35	
494113301140	$ 1,738.41		$ 1,383.35	
494113301150	$ 1,738.41		$ 1,383.35	
494113301160	$ 1,738.41		$ 1,383.35	
494113301170	$ 1,738.41		$ 1,383.35	
494113301180	$ 1,738.41		$ 1,383.35	
494113301190	$ 1,738.41		$ 1,383.35	
494113301200	$ 1,738.41		$ 1,383.35	
494113301210	$ 1,738.41		$ 1,383.35	
494113301220	$ 1,738.41		$ 1,383.35	
494113301230	$ 1,738.41		$ 1,383.35	
494113301240	$ 1,738.41		$ 1,383.35	
494113301250	$ 1,738.41		$ 1,383.35	
494113301260	$ 1,738.41		$ 1,383.35	
494113301270	$ 1,738.41		$ 1,383.35	
494113301280	$ 1,738.41		$ 1,383.35	
494113301290	$ 1,738.41		$ 1,383.35	
494113301300	$ 1,738.41		$ 1,383.35	
494113301310	$ 1,738.41		$ 1,383.35	
494113301320	$ 1,738.41		$ 1,383.35	
494113301330	$ 1,738.41		$ 1,383.35	
494113301340	$ 1,738.41		$ 1,383.35	
494113301350	$ 1,738.41		$ 1,383.35	
494113301360	$ 1,738.41		$ 1,383.35	
494113301370	$ 1,738.41		$ 1,383.35	
494113301380	$ 1,738.41		$ 1,383.35	
494113301390	$ 1,738.41		$ 1,383.35	
494113301400	$ 1,738.41		$ 1,383.35	
494113301410	$ 1,738.41		$ 1,383.35	
494113301420	$ 1,738.41		$ 1,383.35	
494113301430	$ 1,738.41		$ 1,383.35	
494113301440	$ 1,738.41		$ 1,383.35	
494113301450	$ 1,738.41		$ 1,383.35	
494113301460	$ 1,738.41		$ 1,383.35	
494113301470	$ 1,738.41		$ 1,383.35	
494113301480	$ 1,738.41		$ 1,383.35	
494113301490	$ 1,738.41		$ 1,383.35	
494113301500	$ 1,738.41		$ 1,383.35	
494113301510	$ 1,738.41		$ 1,383.35	
494113301520	$ 1,738.41		$ 1,383.35	
494113301530	$ 1,738.41		$ 1,383.35	
494113301540	$ 1,738.41		$ 1,383.35	
494113301550	$ 1,738.41		$ 1,383.35	
494113301560	$ 1,738.41		$ 1,383.35	
494113301570	$ 1,738.41		$ 1,383.35	
494113301580	$ 1,738.41		$ 1,383.35	
494113301590	$ 1,738.41		$ 1,383.35	
494113301600	$ 1,738.41		$ 1,383.35	
494113301610	$ 1,738.41		$ 1,383.35	
494113301620	$ 1,738.41		$ 1,383.35	
494113301630	$ 1,738.41		$ 1,383.35	
494113301640	$ 1,738.41		$ 1,383.35	
494113301650	$ 1,738.41		$ 1,383.35	
494113301660	$ 1,738.41		$ 1,383.35	
494113301670	$ 1,738.41		$ 1,383.35	
494113301680	$ 1,738.41		$ 1,383.35	
494113301690	$ 1,738.41		$ 1,383.35	
494113301700	$ 1,738.41		$ 1,383.35	
494113301710	$ 1,738.41		$ 1,383.35	
494113301720	$ 1,738.41		$ 1,383.35	

FOLIO_NUMBER	O&M	Debt Series 2024	Debt Series 2016	Debt Series 2017
494113301730	$ 1,738.41		$ 1,383.35	
494113301740	$ 1,738.41		$ 1,383.35	
494113301750	$ 1,738.41		$ 1,383.35	
494113301760	$ 1,738.41		$ 1,383.35	
494113301770	$ 1,738.41		$ 1,383.35	
494113301780	$ 1,738.41		$ 1,383.35	
494113301790	$ 1,738.41		$ 1,383.35	
494113301800	$ 1,738.41		$ 1,383.35	
494113301810	$ 1,738.41		$ 1,383.35	
494113301820	$ 1,738.41		$ 1,383.35	
494113301830	$ 1,738.41		$ 1,383.35	
494113301840	$ 1,738.41		$ 1,383.35	
494113301850	$ 1,738.41		$ 1,383.35	
494113301860	$ 1,738.41		$ 1,383.35	
494113301870	$ 1,738.41		$ 1,383.35	
494113301880	$ 1,738.41		$ 1,383.35	
494113301890	$ 1,738.41		$ 1,383.35	
494113301900	$ 1,738.41		$ 1,383.35	
494113301910	$ 1,738.41		$ 1,383.35	
494113301920	$ 1,738.41		$ 1,383.35	
494113301930	$ 1,738.41		$ 1,383.35	
494113301940	$ 1,738.41		$ 1,383.35	
494113301950	$ 1,738.41		$ 1,383.35	
494113301960	$ 1,738.41		$ 1,383.35	
494113301970	$ 1,738.41		$ 1,383.35	
494113301980	$ 1,738.41		$ 1,383.35	
494113301990	$ 1,738.41		$ 1,383.35	
494113302000	$ 1,738.41		$ 1,383.35	
494113302010	$ 1,738.41		$ 1,383.35	
494113302020	$ 1,738.41		$ 1,383.35	
494113302030	$ 1,738.41		$ 1,383.35	
494113302040	$ 1,738.41		$ 1,383.35	
494113302050	$ 1,738.41		$ 1,383.35	
494113302060	$ 1,738.41		$ 1,383.35	
494113302070	$ 1,738.41		$ 1,383.35	
494113302080	$ 1,738.41		$ 1,383.35	
494113302090	$ 1,738.41		$ 1,383.35	
494113302100	$ 1,738.41		$ 1,383.35	
494113302110	$ 1,738.41		$ 1,383.35	
494113302120	$ 1,738.41		$ 1,383.35	
494113302130	$ 1,738.41		$ 1,383.35	
494113302140	$ 1,738.41		$ 1,383.35	
494113310010	$ 1,929.17			$ 1,355.42
494113310020	$ 1,929.17			$ 1,355.42
494113310030	$ 1,929.17			$ 1,355.42
494113310040	$ 1,929.17			$ 1,355.42
494113310050	$ 1,929.17			$ 1,355.42
494113310060	$ 1,929.17			$ 1,355.42
494113310070	$ 1,929.17			$ 1,355.42
494113310080	$ 1,929.17			$ 1,355.42
494113310090	$ 1,929.17			$ 1,355.42
494113310100	$ 1,929.17			$ 1,355.42
494113310110	$ 1,929.17			$ 1,355.42
494113310120	$ 1,929.17			$ 1,355.42
494113310130	$ 1,929.17			$ 1,355.42
494113310140	$ 1,929.17			$ 1,355.42
494113310150	$ 1,929.17			$ 1,355.42
494113310160	$ 1,929.17			$ 1,355.42
494113310170	$ 1,929.17			$ 1,355.42
494113310180	$ 1,929.17			$ 1,355.42
494113310190	$ 1,929.17			$ 1,355.42

FOLIO_NUMBER	O&M	Debt Series 2024	Debt Series 2016	Debt Series 2017
494113310200	$ 1,929.17			$ 1,355.42
494113310210	$ 1,929.17			$ 1,355.42
494113310220	$ 1,929.17			$ 1,355.42
494113310230	$ 1,929.17			$ 1,355.42
494113310240	$ 1,929.17			$ 1,355.42
494113310250	$ 1,929.17			$ 1,355.42
494113310260	$ 1,929.17			$ 1,355.42
494113310270	$ 1,929.17			$ 1,355.42
494113310280	$ 1,929.17			$ 1,355.42
494113310290	$ 1,929.17			$ 1,355.42
494113310300	$ 1,929.17			$ 1,355.42
494113310310	$ 1,929.17			$ 1,355.42
494113310320	$ 1,929.17			$ 1,355.42
494113310330	$ 1,929.17			$ 1,355.42
494113310340	$ 1,929.17			$ 1,355.42
494113310350	$ 1,929.17			$ 1,355.42
494113310360	$ 1,929.17			$ 1,355.42
494113310370	$ 1,929.17			$ 1,355.42
494113310380	$ 1,929.17			$ 1,355.42
494113310390	$ 1,929.17			$ 1,355.42
494113310400	$ 1,929.17			$ 1,355.42
494113310410	$ 1,929.17			$ 1,355.42
494113310420	$ 1,929.17			$ 1,355.42
494113310430	$ 1,929.17			$ 1,355.42
494113310440	$ 1,929.17			$ 1,355.42
494113310450	$ 1,929.17			$ 1,355.42
494113310460	$ 1,929.17			$ 1,355.42
494113310470	$ 1,929.17			$ 1,355.42
494113310480	$ 1,929.17			$ 1,355.42
494113310490	$ 1,929.17			$ 1,355.42
494113310500	$ 1,929.17			$ 1,355.42
494113310510	$ 1,929.17			$ 1,355.42
494113310520	$ 1,929.17			$ 1,355.42
494113310530	$ 1,929.17			$ 1,355.42
494113310540	$ 1,929.17			$ 1,355.42
494113310550	$ 1,929.17			$ 1,355.42
494113310560	$ 1,929.17			$ 1,355.42
494113310570	$ 1,929.17			$ 1,457.44
494113310580	$ 1,929.17			$ 1,457.44
494113310590	$ 1,929.17			$ 1,457.44
494113310600	$ 1,929.17			$ 1,457.44
494113310610	$ 1,929.17			$ 1,457.44
494113310620	$ 1,929.17			$ 1,457.44
494113310630	$ 1,929.17			$ 1,457.44
494113310640	$ 1,929.17			$ 1,457.44
494113310650	$ 1,929.17			$ 1,457.44
494113310660	$ 1,929.17			$ 1,457.44
494113310670	$ 1,929.17			$ 1,457.44
494113310680	$ 1,929.17			$ 1,457.44
494113310690	$ 1,929.17			$ 1,457.44
494113310700	$ 1,929.17			$ 1,457.44
494113310710	$ 1,929.17			$ 1,457.44
494113310720	$ 1,929.17			$ 1,457.44
494113310730	$ 1,929.17			$ 1,457.44
494113310740	$ 1,929.17			$ 1,457.44
494113310750	$ 1,929.17			$ 1,457.44
494113310760	$ 1,929.17			$ 1,457.44
494113310770	$ 1,929.17			$ 1,457.44
494113310780	$ 1,929.17			$ 1,457.44
494113310790	$ 1,929.17			$ 1,457.44
494113310800	$ 1,929.17			$ 1,457.44

FOLIO_NUMBER	O&M	Debt Series 2024	Debt Series 2016	Debt Series 2017
494113310810	$ 1,929.17			$ 1,457.44
494113310820	$ 1,929.17			$ 1,457.44
494113310830	$ 1,929.17			$ 1,457.44
494113310840	$ 1,929.17			$ 1,457.44
494113310850	$ 1,929.17			$ 1,457.44
494113310860	$ 1,929.17			$ 1,457.44
494113310870	$ 1,929.17			$ 1,457.44
494113310880	$ 1,929.17			$ 1,457.44
494113310890	$ 1,929.17			$ 1,457.44
494113310900	$ 1,929.17			$ 1,457.44
494113310910	$ 1,929.17			$ 1,457.44
494113310920	$ 1,929.17			$ 1,457.44
494113310930	$ 1,929.17			$ 1,457.44
494113310940	$ 1,929.17			$ 1,457.44
494113310950	$ 1,929.17			$ 1,457.44
494113310960	$ 1,929.17			$ 1,457.44
494113310970	$ 1,929.17			$ 1,457.44
494113310980	$ 1,929.17			$ 1,457.44
494113310990	$ 1,929.17			$ 1,457.44
494113311000	$ 1,929.17			$ 1,457.44
494113311010	$ 1,929.17			$ 1,457.44
494113311020	$ 1,929.17			$ 1,457.44
494113311030	$ 1,929.17			$ 1,457.44
494113311040	$ 1,929.17			$ 1,457.44
494113311050	$ 1,929.17			$ 1,457.44
494113311060	$ 1,929.17			$ 1,457.44
494113311070	$ 1,929.17			$ 1,457.44
494113311080	$ 1,929.17			$ 1,457.44
494113311090	$ 1,929.17			$ 1,457.44
494113311100	$ 1,929.17			$ 1,457.44
494113311110	$ 1,929.17			$ 1,457.44
494113311120	$ 1,929.17			$ 1,457.44
494113311130	$ 1,929.17			$ 1,457.44
494113311140	$ 1,929.17			$ 1,457.44
494113311150	$ 1,929.17			$ 1,457.44
494113311160	$ 1,929.17			$ 1,457.44
494113311170	$ 1,929.17			$ 1,457.44
494113311180	$ 1,929.17			$ 1,457.44
494113311190	$ 1,929.17			$ 1,457.44
494113311200	$ 1,929.17			$ 1,457.44
494113311210	$ 1,929.17			$ 1,457.44
494113311220	$ 1,929.17			$ 1,457.44
494113311230	$ 1,929.17			$ 1,457.44
494113311240	$ 1,929.17			$ 1,457.44
494113311250	$ 1,929.17			$ 1,457.44
494113311260	$ 1,929.17			$ 1,457.44
494113311270	$ 1,929.17			$ 1,457.44
494113311280	$ 1,929.17			$ 1,457.44
494113311290	$ 1,929.17			$ 1,457.44
494113311300	$ 1,929.17			$ 1,457.44
494113311310	$ 1,929.17			$ 1,457.44
494113311320	$ 1,929.17			$ 1,457.44
494113311330	$ 1,929.17			$ 1,457.44
494113311340	$ 1,929.17			$ 1,457.44
494113311350	$ 1,929.17			$ 1,457.44
494113311360	$ 1,929.17			$ 1,457.44
494113311370	$ 1,929.17			$ 1,457.44
494113311380	$ 1,929.17			$ 1,457.44
494113311390	$ 1,929.17			$ 1,457.44
494113311400	$ 1,929.17			$ 1,457.44
494113311410	$ 1,929.17			$ 1,457.44

FOLIO_NUMBER	O&M	Debt Series 2024	Debt Series 2016	Debt Series 2017
494113311420	$ 1,929.17			$ 1,457.44
494113311430	$ 1,929.17			$ 1,457.44
494113311440	$ 1,929.17			$ 1,457.44
494113311450	$ 1,929.17			$ 1,457.44
494113311460	$ 1,929.17			$ 1,457.44
494113311470	$ 1,929.17			$ 1,457.44
494113311480	$ 1,929.17			$ 1,457.44
494113311490	$ 1,929.17			$ 1,457.44
494113311500	$ 1,929.17			$ 1,457.44
494113311510	$ 1,929.17			$ 1,457.44
494113311520	$ 1,929.17			$ 1,457.44
494113311530	$ 1,929.17			$ 1,457.44
494113311540	$ 1,929.17			$ 1,457.44
494113311550	$ 1,929.17			$ 1,457.44
494113311560	$ 1,929.17			$ 1,457.44
494113311570	$ 1,929.17			$ 1,457.44
494113311580	$ 1,929.17			$ 1,457.44
494113311590	$ 1,929.17			$ 1,457.44
494113311600	$ 1,929.17			$ 1,457.44
494113311610	$ 1,929.17			$ 1,457.44
494113311620	$ 1,929.17			$ 1,457.44
494113311630	$ 1,929.17			$ 1,457.44
494113311640	$ 1,929.17			$ 1,457.44
494113311650	$ 1,929.17			$ 1,457.44
494113311660	$ 1,929.17			$ 1,457.44
494113311670	$ 1,929.17			$ 1,457.44
494113311680	$ 1,929.17			$ 1,457.44
494113311690	$ 1,929.17			$ 1,457.44
494113311700	$ 1,929.17			$ 1,457.44
494113311710	$ 1,929.17			$ 1,457.44
494113311720	$ 1,929.17			$ 1,457.44
494113311730	$ 1,929.17			$ 1,457.44
494113311740	$ 1,929.17			$ 1,457.44
494113311750	$ 1,929.17			$ 1,457.44
494113311760	$ 1,929.17			$ 1,457.44
494113311770	$ 1,929.17			$ 1,457.44
494113311780	$ 1,929.17			$ 1,457.44
494113311790	$ 1,929.17			$ 1,457.44
494113311800	$ 1,929.17			$ 1,457.44
494113311810	$ 1,929.17			$ 1,457.44
494113311820	$ 1,929.17			$ 1,457.44
494113311830	$ 1,929.17			$ 1,457.44
494113311840	$ 1,929.17			$ 1,457.44
494113311850	$ 1,929.17			$ 1,457.44
494113311860	$ 1,929.17			$ 1,457.44
494113311870	$ 1,929.17			$ 1,457.44
494113311880	$ 1,929.17			$ 1,457.44
494113311890	$ 1,929.17			$ 1,457.44
494113311900	$ 1,929.17			$ 1,457.44
494113311910	$ 1,929.17			$ 1,457.44
494113311920	$ 1,929.17			$ 1,457.44
494113311930	$ 1,929.17			$ 1,457.44
494113311940	$ 1,929.17			$ 1,457.44
494113311950	$ 1,929.17			$ 1,457.44
494113311960	$ 1,929.17			$ 1,355.42
494113311970	$ 1,929.17			$ 1,355.42
494113311980	$ 1,929.17			$ 1,355.42
494113311990	$ 1,929.17			$ 1,355.42
494113312000	$ 1,929.17			$ 1,355.42
494113312010	$ 1,929.17			$ 1,355.42
494113312020	$ 1,929.17			$ 1,355.42

FOLIO_NUMBER	O&M	Debt Series 2024	Debt Series 2016	Debt Series 2017
494113312030	$ 1,929.17			$ 1,355.42
494113312040	$ 1,929.17			$ 1,355.42
494113312050	$ 1,929.17			$ 1,355.42
494113312060	$ 1,929.17			$ 1,355.42
494113312070	$ 1,929.17			$ 1,355.42
494113312080	$ 1,929.17			$ 1,355.42
494113312090	$ 1,929.17			$ 1,355.42
494113312100	$ 1,929.17			$ 1,355.42
494113312110	$ 1,929.17			$ 1,355.42
494113312120	$ 1,929.17			$ 1,355.42
494113312130	$ 1,929.17			$ 1,355.42
494113312140	$ 1,929.17			$ 1,355.42
494113312150	$ 1,929.17			$ 1,355.42
494113312160	$ 1,929.17			$ 1,355.42
494113312170	$ 1,929.17			$ 1,355.42
494113312180	$ 1,929.17			$ 1,355.42
494113312190	$ 1,929.17			$ 1,355.42
494113312200	$ 1,929.17			$ 1,355.42
494113312210	$ 1,929.17			$ 1,355.42
494113312220	$ 1,929.17			$ 1,355.42
494113312230	$ 1,929.17			$ 1,355.42
494113312240	$ 1,929.17			$ 1,355.42
494113312250	$ 1,929.17			$ 1,355.42
494113312260	$ 1,929.17			$ 1,355.42
494113312270	$ 1,929.17			$ 1,355.42
494113312280	$ 1,929.17			$ 1,355.42
494113312290	$ 1,929.17			$ 1,355.42
494113312300	$ 1,929.17			$ 1,355.42
494113312310	$ 1,929.17			$ 1,355.42
494113312320	$ 1,929.17			$ 1,355.42
494113312330	$ 1,929.17			$ 1,355.42
494113312340	$ 1,929.17			$ 1,355.42
494113312350	$ 1,929.17			$ 1,355.42
494113312360	$ 1,929.17			$ 1,355.42
494113312370	$ 1,929.17			$ 1,355.42
494113312380	$ 1,929.17			$ 1,355.42
494113312390	$ 1,929.17			$ 1,355.42
	$ 1,321,015	**$ 243,351**	**$ 296,037**	**$ 338,126**

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 31, 2026

Board of Supervisors
Sabal Palm Community Development District
5385 N. Nob Hill Road
Sunrise, FL 33351

We are pleased to confirm our understanding of the services we are to provide Sabal Palm Community Development District, City of Tamarac, 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 Sabal Palm Community Development District as of and for the fiscal year ended September 30, 2026. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2026 audit.

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

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

1) Management's Discussion and Analysis

2) Budgetary comparison schedule

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

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

Audit Objectives

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

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements. We will also issue a management letter as required by Chapter 10.550, Rules of the Auditor General of the State of Florida. As part of our audit, we will apply financial condition assessment procedures pursuant to Section 218.39(5), Florida Statutes, and Rule 10.556(8), Rules of the Auditor General, and will report, as applicable, whether the District met any of the conditions described in Section 218.503(1), Florida Statutes.

Examination Objective

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

Other Services

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

Management Responsibilities

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

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

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

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

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

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

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

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: GMS-SF LLC - 5385 N Nob Hill Road Sunrise, FL 33351 - TELEPHONE: 954-721-8681 - RECORDREQUEST@GMSSFL.COM

Our fee for these services will not exceed $4,200 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 Sabal Palm 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 Sabal Palm Community Development District.

By: ____________________________________

Title: ___________________________________

Date: ___________________________________

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

PCI STORMWATER SOLUTIONS, INC.
CFC 1431431

STORMWATER SOLUTIONS, INC

Specializing In Residential & Commercial Drainage System Cleaning

July 9, 2026

ATTN: Patrick Burgess : Governmental Management Services

JOB: Sabal Palm South : Storm Drain Cleaning and Repairs, Per GMS Report

PCI Stormwater Solutions, Inc. appreciates the opportunity of submitting this bid today. We hereby propose to furnish all the necessary labor and equipment for the completion of this job for the sum of:

$12,300.00

PAYMENT SCHEDULE IS AS FOLLOWS:

50% OF PAYMENT DUE PRIOR TO START OF WORK.
REMAINDER OF PAYMENT DUE IN FULL WITHIN 10 DAYS OF RECEPIT OF FINAL INVOICE UPON COMPLETION OF JOB.

ONCE PAYMENT HAS BEEN RECEIVED, WORK WILL BE SCHEDULED WITHIN 30 BUSINESS DAYS.

All labor and work are guaranteed to be as specified; All agreements contingent upon strikes, accidents, or delays beyond our control. This proposal must become part of and included with any contract we enter into. In the event of nonpayment, customer will be responsible for all attorneys fees and court costs for the collection of any outstanding balance.

Respectfully Submitted, P.C.I. STORMWATER SOLUTIONS.

Kyle Hebert

Kyle Hebert: Inspector, Project Manager

This proposal may be withdrawn by us if not accepted within 30 days.

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work specified. Faxed and electronic signatures are considered to be legal and binding. Payment will be made as outlined above.

ACCEPTANCE OF PROPOSAL　　　　　　　　　　DATE

1007 N. FEDERAL HWY #267. • FORT LAUDERDALE, FLORIDA • 33304
PHONE: 954-567-9354 • FAX: • 954-568-9345

PCI STORMWATER SOLUTIONS, INC.

Specializing In Residential & Commercial Drainage System Cleaning

PCI proposes to complete the following scope of work as specified

- **To Jet and Vac 25 Catch Basins**
  - **1C, 2, 6, 7, 12, 12A, 16, 24, 28, 30, 34A, 38C, 40, 41, 47, 47A, 48A CNL, 49, 57, 61, 62, 66, EX4, 74, 77**

- **To Remove and Clear Vegetation or Overgrowth from 18 Catch Basins and 6 Headwalls**
  - **4, 9, 12, 12A, 15, 21, 24, 27, 38C, 39, 46, 50, 61, 65, 68, 69, 73, 73A**
  - **HW 14, HW 20C, HW 29C, HW 34C, HW 38, HW 56**

- **To Jet and Clear the Outfall Pipe and Mouth of 15 Headwalls**
  - **OF8, OF11, OF17, OF20, OF23, OF26, OF29, OF31, OF51, OF59, OF63, OF67, OF71, OF73, OF73A**

- **To Backfill and Correct Erosion on Two Headwalls**
  - **HW 3 and HW 59**

- **To Raise Two Rims to proper grade**
  - **48A and 50**

- **Dipsoal of all Waste and Debris**

Cost of Job: $12,300.00

- **PRICE DOES NOT INCLUDE ANY DISTRICT FEES**
- **IN ORDER TO SCHEDULE WORK LISTED ABOVE WE MUST HAVE THE FOLLOWING:**
  - **A SIGNED CONTRACT/PROPOSAL**
  - **50% DEPOSIT**

Please make all checks payable to: **P.C.I. STORMWATER SOLUTIONS, INC.**

1007 N. FEDERAL HWY #267. • FORT LAUDERDALE, FLORIDA • 33304
PHONE: 954-567-9354 • FAX: • 954-568-9345

BOARD OF SUPERVISORS MEETING DATES
SABAL PALM COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027

The Board of Supervisors of the Sabal Palm Community Development District will hold their regular meetings for the Fiscal Year 2026/2027 at the offices of Governmental Management Services, South Florida, at 5385 N. Nob Hill Road, Sunrise, Florida 33351 at 6:00 p.m. on the third Thursday of each month as follows:

October 15, 2026
November 19, 2026
December 17, 2026
January 21, 2027
February 18, 2027
March 18, 2027
April 15, 2027
May 20, 2027
June 17, 2027
July 15, 2027
August 19, 2027
September 16, 2027

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from Governmental Management Services, LLC, 5385 North Nob Hill Road, Sunrise, Florida 33351, (954) 721-8681, or on the District's website at ***http://www.sabalpalmcdd.com***

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (904) 940-5850 at least three (3) business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made at the meeting with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Andrew Gill
Manager

Public Search Results

In the search results grid, organization names are linked to coordinator contact information. The i links display the relevant contact information. The coordinator is the person who is responsible for adding/removing individuals from the filer list.

When a form is logged, the status will contain the date received and the message “Form Available Soon”. When the Form becomes available online, the Filing Requirement Fulfilled status will have a link to “View Form” for electronic forms and (not available online) for any paper forms.

Section 112.31445, Florida Statutes, requires that all forms filed in the Electronic Financial Disclosure Management System (EFDMS) be posted online. Before being posted online, any information required by law to be maintained as confidential must be redacted. This process is not automated and may take up to five business days.

Export to Excel

Suborganization | Board of Supervisors

Sort by: PID Form Year Filer Name Filing Requirement

PID	FORM YEAR	NAME	ORGANIZATION(S)	FILING REQUIREMENT	FILING REQUIREMENT FULFILLED	FILI
315319	2025	Russell Broomer	• Sabal Palm Community Development District - Board of Supervisors	Form 1 with COE	Form 1 - 6/1/2026	View Filings
305841	2025	Naheisha Davis	• Sabal Palm Community Development District - Board of Supervisors	Form 1 with COE	Form 1 - 6/24/2026	View Filings
259913	2025	Lindsay Foster	• MainStreet at Coconut Creek Community Development District - Board of Supervisors • Sabal Palm Community Development District - Board of Supervisors • Woodlands Section 9 Community Development District - Board of Supervisors	Form 1 with COE	Form 1 - 5/26/2026	View Filings
293068	2025	Shearon Martin	• Sabal Palm Community Development District - Board of Supervisors	Form 1 with COE	Form 1 - 7/13/2026	View Filings
308792	2025	Atherley Soman	• Sabal Palm Community Development District - Board of Supervisors • Tamarac - Planning Board	Form 1 with COE	Form 1 - 6/30/2026	View Filings

1-5 of 5 Rows per page: 25 1

Back

Memorandum

To: Board of Supervisors

From: District Management

Date: October 1st, 2026

RE: HB7013 – Special Districts Performance Measures and Standards

---

This final report is submitted in compliance with recent legislative requirements established by the Florida Legislature during its 2024 session to enhance accountability and transparency for all special districts.

District Management had identified the following focus areas with statutorily compliant goals for the Fiscal Year 2026:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

In addition, a standardized annual reporting form was created to serve both the goal-setting and yearly reporting statutory requirements.

The goals, objectives, performance measures, and standards discussed herein represent the adopted framework by the Board of Supervisors to maintain compliance with House Bill 7013 and demonstrate the District's ongoing commitment to transparency and public accountability.

This report details the accomplishments for the Fiscal Year 2026, confirming that all goals and objectives were met, outlines the performance measures and standards employed and the District Engineer's yearly infrastructure condition assessment.

District Management recommends this report be accepted as the official and final Annual Report required under Florida Statutes Section 189.0694 and related provisions.

Andrew J. Gill
District Manager
GMS-SF

SABAL PALM COMMUNITY DEVELOPMENT DISTRICT 2025-2026 REPORT – PERFORMANCE MEASURES AND STANDARDS

Exhibit A:

Goals, Objectives, and Annual Reporting Form

Andrew J. Gill
District Manager
GMS-SF

Sabal Palm Community Development District
Performance Measures & Standards – Annual Report
Reporting Period: October 1, 2025 – September 30, 2026

---

1. **Community Communication and Engagement**

Goal 1.1: Public Meetings Compliance
The District satisfied statutory requirements by holding regular Board meetings as scheduled, despite some cancellations, with more than three meetings conducted during the Fiscal Year.

Meeting Dates:
October 16, 2025– Held
November 20, 2025 – Held
January 15, 2026 - Held
February 19, 2026 – Held
April 16, 2026 – Held
May 28, 2026 – Held
June 18. 2026 - Held
August 20, 2026 – Held
September 18, 2026 – Held
Result: Standard achieved.

Goal 1.2: Notice of Meetings Compliance
All meetings were properly noticed on the District's website and via local newspaper, in compliance with Florida Statutes.
Result: Standard achieved.

Goal 1.3: Access to Records Compliance
Monthly website reviews were performed, and minutes and public records remain current and available.
Result: Standard achieved.

---

2. **Infrastructure and Facilities Maintenance**

Goal 2.1: Field/District Management Site Inspections
Management conducted site inspections per the District Management Services Agreement.
Result: Standard achieved.

Goal 2.2: District Engineer Inspections
The District Engineer completed an annual infrastructure inspection and submitted a report.

Andrew J. Gill
District Manager
GMS-SF

Result: Standard achieved.

---

3. **Financial Transparency and Accountability**

Goal 3.1: Annual Budget Preparation
The proposed FY2026 budget was approved before June 15, and the final adopted before September 30, with both posted online.
Result: Standard achieved.

Goal 3.2: Financial Reports
The District website includes the latest annual audit, current budget, and financials as required.
Result: Standard achieved.

Goal 3.3: Annual Financial Audit
The annual independent audit done by Grau and Associates was completed, approved, published online, and sent to the State of Florida.
Result: Standard achieved.

Overall Determination
The Sabal Palm Community Development District met all Performance Measures and Standards for Fiscal Year 2025-2026. Required meetings, transparency efforts, infrastructure maintenance, and financial protocols were fulfilled.

Chair/Vice Chair: ____________________________ Date: ________________
Print Name: _________________________________
Sabal Palm Community Development District

District Manager: ____________________________ Date: ________________
Print Name: _________________________________
Sabal Palm Community Development District

Andrew J. Gill
District Manager
GMS-SF

Memorandum

To: Sabal Palm Board of Supervisors

From: District Management

Date: October 1, 2026

RE: HB7013 – Special Districts Performance Measures and Standards

---

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2026 legislative session. Starting on October 1, 2026, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2027), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2027 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

Exhibit A:

Goals, Objectives and Annual Reporting Form

Sabal Palm Community Development District
Performance Measures/Standards &
Annual Reporting Form

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____________________________ Date:________________
Print Name:_________________________________
Sabal Palm Community Development District

District Manager:_____________________________ Date:________________
Print Name:_________________________________
Sabal Palm Community Development District

Residential Commercial HOA's
Carpentry • Painting
Services • Repairs
Maintenance • Remodeling
786.423.1274

PROPOSAL

FCC Carpentry & General Painting, LLC.
COMPLETE IMPROVEMENTS * RESIDENTIAL-COMMERCIAL*LISENCED & INSURED

1209 QUEEN AVE SEBRING FL 33875
Alexander (786) 423 1274 (863) 368 1750
giz01ale@gmail.com fccserves@gmail.com fccsebringfl@gmail.com

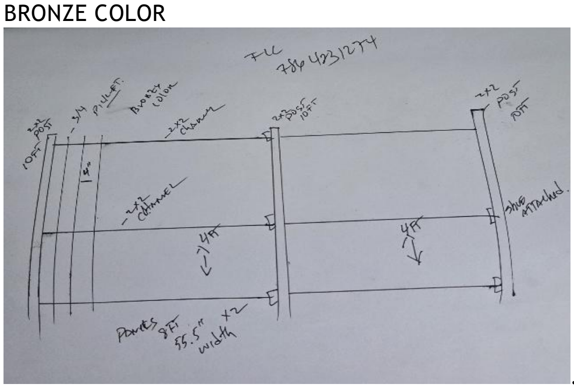
PROPOSAL # 71710071
DATE: JULY 15, 2026

TO **Sabal Palm CDD/Central Parc c/o GMS South Florida, LLC**
5385 N.NOB HILL ROAD
SUNRISE, FL. 33351
Contact: Jason Gitel 314 596 7525
jgitel@gmssf.com

Make all Checks Payable to:
FCC Carpentry & General Painting, LLC

SALESPERSON	JOB	LOCATION	PAYMENT TERMS:
Alexander Giz	ALUMINUM FENCE, RAILING REPLACEMENT 7.5FT HEIGHT	POOL CABANA AREA	NET 20 DAYS LATE CHARGE FEE 20%

We hereby submit specifications to perform work as follows:

QTY	DESCRIPTION	UNIT PRICE	LINE TOTAL
001-01	Prep & Basic labor to remove existing aluminum railing-fence with posts, legally dispose of debris. Prep & Basic labor to customized new aluminum fence with same design as existing fence-railing with ¾ pickets, 2”x2” posts (3). Layout post locations. Dig post holes up to 3' deep. Set post supports in concrete. Attach fence panels with brackets support. BRONZE COLOR  Clean and Pick up all Debris		

ALL MATERIALS INCLUDED.

TOTAL AMOUNT	$ 2,728.00

All work is to be completed in a workman like manner according to standard practices.

APPROVED: ________________________________DATE: _____________________________

THANK YOU FOR YOUR BUSINESS! GOD BLESSES YOU!

Sabal Palm CDD

FY27 Annual Landscape Schedule

Tree Trimming

- Hardwood tree trimming 1x a year
  - Should be completed before May
- Palms are to be trimmed 1x a year
  - First occurrence before Holiday Season
  - Seed palms to be done as needed
    - Central Parc Coconut Palms at pool cabana
    - Manor Parc Medjool Palms
    - Hidden Trails Medjool Palms and Palms around pool cabana

Mulch Installation

- Mulching is done 1x a year
  - To be done before Holiday Season

Annual Flower Installations

- Flowers are installed 3x a year at appropriate locations
  - First Occurrence around October
  - Second Occurrence around February
  - Third Occurrence around June

ESTIMATE	#20230894
ESTIMATE DATE	May 21, 2026

G-FORCE Palm Beach

5385 N Nob Hill Rd
Sunrise, FL 33351

(540) 303-9619
pburgess@gmssf.com

CONTACT US

13741 Oak Ridge Drive
Davie, FL 33325

(561) 847-3475
PalmBeach.Office@gogforce.com

ESTIMATE

4831 NW 55th Pl, Tamarac, FL 33319 MP - Pool Cabana

Services	qty
Mobilizations - Initial Initial Mobilization Fee - Includes Costs for Crew, Transportation, Set-up, and Breakdown. ***NOTE: Additional Mobilization Fee will be charged at a rate of $500. Fee also applies if site is not ready for service at our scheduled arrival time and requires a reschedule (Excluding weather issues).***	1.0
Stalls - Single Single Stall - Standard 18' - 20' - White or Yellow as Specified by Customer.	14.0
ADA - Accessible Isle - Standard Aisle Accessible Stall - Includes Access Isle for ADA compliance, 2 blue lines, ADA logo (without blue background) and blue wheel stop paint.	2.0

Services subtotal: $488.00

Subtotal	$488.00
Total	**$488.00**

5201 NW 50th Terrace, Tamarac, FL 33319 MP - West mailbox kiosk

Services	qty
Mobilizations - Initial Initial Mobilization Fee - Includes Costs for Crew, Transportation, Set-up, and Breakdown. ***NOTE: Additional Mobilization Fee will be charged at a rate of $500. Fee also applies if site is not ready for service at our scheduled arrival time and requires a reschedule (Excluding weather issues).***	1.0
Stalls - Single Single Stall - Standard 18' - 20' - White or Yellow as Specified by Customer.	1.0
ADA - Accessible Isle - Standard	1.0

Aisle Accessible Stall -

Includes Access Isle for ADA compliance, 2 blue lines, ADA logo (without blue background) and blue wheel stop paint.

Services subtotal: $322.00

Subtotal	$322.00
Total	**$322.00**

4450 NW 48th Terrace, Tamarac, FL 33319

HT - Pool Cabana and south roundabout

Services	qty
Mobilizations - Initial Initial Mobilization Fee - Includes Costs for Crew, Transportation, Set-up, and Breakdown. ***NOTE: Additional Mobilization Fee will be charged at a rate of $500. Fee also applies if site is not ready for service at our scheduled arrival time and requires a reschedule (Excluding weather issues).***	1.0
Stalls - Single Single Stall - Standard 18' - 20' - White or Yellow as Specified by Customer. ***Includes 5 stalls in front of 4405 NW 48th Terrace.	27.0
ADA - Accessible Isle - Standard Aisle Accessible Stall - Includes Access Isle for ADA compliance, 2 blue lines, ADA logo (without blue background) and blue wheel stop paint.	2.0

Services subtotal: $589.00

Subtotal	$589.00
Total	**$589.00**

Area A - in front of 4943 NW 48 Terrace

HT - North roundabout

Services	qty
Mobilizations - Initial Initial Mobilization Fee - Includes Costs for Crew, Transportation, Set-up, and Breakdown. ***NOTE: Additional Mobilization Fee will be charged at a rate of $500. Fee also applies if site is not ready for service at our scheduled arrival time and requires a reschedule (Excluding weather issues).***	1.0
Stalls - Single Single Stall - Standard 18' - 20' - White or Yellow as Specified by Customer.	4.0

Services subtotal: $268.00

Subtotal	$268.00
Total	**$268.00**

Area B - Across from entrance of community HT - Entrance guest spaces

Services	qty
Mobilizations - Initial Initial Mobilization Fee - Includes Costs for Crew, Transportation, Set-up, and Breakdown. ***NOTE: Additional Mobilization Fee will be charged at a rate of $500. Fee also applies if site is not ready for service at our scheduled arrival time and requires a reschedule (Excluding weather issues).***	1.0
Stalls - Single Single Stall - Standard 18' - 20' - White or Yellow as Specified by Customer.	4.0

Services subtotal: $268.00

Subtotal	$268.00
Total	**$268.00**

50 Locations Nationwide, All Veteran-Owned and Operated. We appreciate your business!

Proposal #17791

Date: 7/31/2026

PO #

JLS Artistic Landscape Creations, Inc.

Customer:
Patrick Burgess 5385 North Nob Hill Road Sunrise, FL 33351

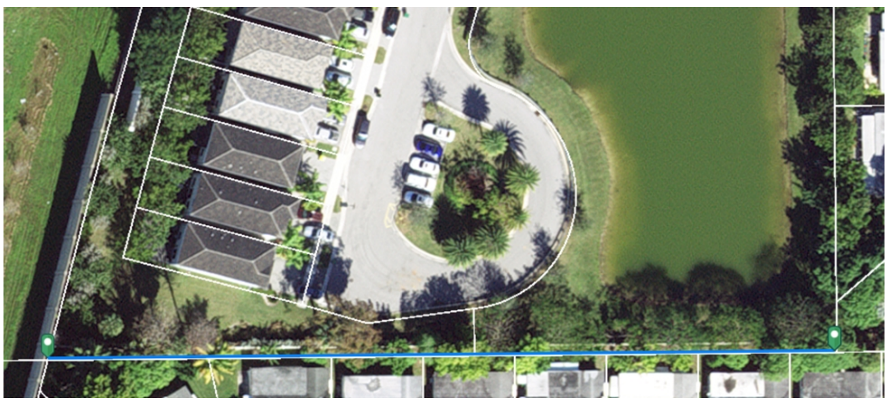
Property:
Hidden Trails CDD/Sabal Palm CDD 4450 Northwest 48th Terrace Tamarac, FL 33319

Silver Buttonwood Hedge Removal South Concrete Wall Area

Scope of work:

Location: South Concrete Wall Area

(See Blue Line On Picture)



Prep work:

- Remove all Silver Buttonwood bushes that are dead or almost dead
- Hand dig out stumps
- Discard of debris generated
- Grade, clean, and level area

Services Billed Upon Completion

Description of Services	Frequency	Cost per Occ.
Landscape Enhancement		$1,250.00

By	BB	**By**	
	Benjamin Bouchard		
Date	7/31/2026	**Date**	
	JLS Artistic Landscape Creations, Inc.		**Hidden Trails CDD/Sabal Palm CDD**

Services

Landscape Enhancement

- Plants and Trees to be Installed Approximately 1 to 2 inches above grade
- There is no warranty on:
  - Plants
  - Trees
  - Palms
  - Sod
- Please Note: The irrigation work (to ensure proper watering on the plant materials) will be billed additionally, on a time and material basis.
- Please Note: JLS is not responsible for iguanas or any wildlife eating the plants or flowers.
- JLS will water the newly installed plants the day of installation. It is the client's responsibility, however, to continue to **HAND-WATER** the trees/plants for several weeks until their roots are established. Newly installed trees/plants require more water for the first few weeks than normal.
- Please Note: JLS is not responsible for broken pipes / wires
- Please make sure to remove your personal belongings from the work area such as furniture, lights, or any other element that prevents access for our workers to complete the work. JLS is not responsible for any damage caused if items are not removed.

Terms & Conditions

<u>THIS ESTIMATE IS VOID AFTER 30 DAYS FROM THE PROPOSAL DATE ABOVE</u>

DISCLAIMER:

- JLS Artistic Landscape Creations, Inc. will not be held responsible for damages to any underground utilities.
- JLS Artistic Landscape Creations, Inc. is responsible for contacting Sunshine State One Call for them to mark all underground lines and cables.
- Customer indemnifies & holds harmless JLS Artistic Landscape Creations, Inc. from any damages or claims of damages relating to underground lines, cables or pipes.
- Transplanted trees will not be guaranteed.
- We are not responsible for damages to walkways, driveways, sprinklers or sod should we be required to cross any.
- We are not responsible for replacing any material that is damaged due to Acts of Nature or that did not receive proper maintenance (ie sufficient water, fertilization, insecticides, lethal yellowing, etc.).
- It is the customer's responsibility to carry insurance against theft and Acts of Nature on all planted material.
- Customer agrees to pay any attorney and/or collection fees associated with this proposal.

- **Payment is due in full upon completion of work.**
- Payment by Credit Card **(a convenience fee of 3% will be added to all Credit Card transaction)**. Please contact our office for a Credit Card Processing Form.
- Payment by Check: (Please include Invoice #) **All returned or bounced checks are subject to additional bank fees.**

JLS Tree Service
License #A-636

Proposal #17669

Date: 7/14/2026

PO #

Customer:	Property:
Patrick Burgess 5385 North Nob Hill Road Sunrise, FL 33351	Hidden Trails CDD/Sabal Palm CDD 4450 Northwest 48th Terrace Tamarac, FL 33319

2026 Medjool palms Trimming only and Seed Removal

Scope of work:

Location:

- ***Main Entrance***
- ***Pool Area***
- ***South Roundabout***
- ***North Roundabout***
- ***Center Roundabout***

Trim the following palms

- Trim (43) Medjool Palms

Fees $6,675.00

Location:

South Roundabout

North Roundabout

- Trim approximately (11) Royal Poinciana Trees (Clearance Pruning) for vehicles Clearance

Fees $825.00

Services Billed Upon Completion

Description of Services	Frequency	Cost per Occ.
TR - Est Trees and Palms		$7,500.00

By Alex L

Alex Lapierre

Date 7/14/2026

JLS Tree Service

By ______________________

Date ______________________

Hidden Trails CDD/Sabal Palm CDD

TR - Est Trees and Palms

Description of Palm Pruning: abbreviation PP

- Palms will be trimmed at 9 o'clock and 3 o'clock positions, in accordance to ANSI A300-1995 standards. Seed pods will be removed from all palms.

Description of Clearance Pruning: abbreviation CP

- (Crown Raising and/or directional pruning)-Pruning of lower limbs and canopy of trees/plants that are growing over the sidewalk and/or the roadway space. Also, directional pruning of limbs and canopy growing into structures (building, streetlights, walls, etc.) and/or other plants. Prune to direct growth away from, or at an angle away from, the structure by cutting back to lateral branch(es) that grew away from structure. Clearance Pruning shall be 8 feet clearance over sidewalks and 15 feet Clearance over roadways.
- Branches over buildings and or structures will be pruned up to 4 feet clearance from structures. Does not include the removal of the lateral branches over the building or structure.

Description of Crown Reduction: abbreviation CR

- Pruning of all primary limbs and leaders in the outer canopy to reduce the size and height of the tree.

Description of Structural Pruning: abbreviation SP

- Pruning of limbs throughout a tree canopy to reduce the crossing limbs and correct poor growth forms (multiple leaders on branches, tight angled branch junctures, included bark problems).

Description of Training Pruning: abbreviationTP

- Pruning of limbs and multiple stems to train a young tree for establishment to form a structurally sound canopy. Pruning includes Reduction Pruning of multiple leader limbs, Crown Cleaning Pruning for dead, diseased and crossing limbs, and some Structural Pruning to choose dominant leaders and gain good structural branching pattern for tree. Pruning limbs of 1" diameter and larger only for trees.

Terms & Conditions

- **Payment is due in full upon completion of work.**
- Payment by Credit Card **(a convenience fee of 3% will be added to all Credit Card transaction)**. Please contact our office for a Credit Card Processing Form.
- Payment by Check: (Please include Invoice #) **All returned or bounced checks are subject to additional bank fees.**

JLS Artistic Landscape Creations, Inc.

Proposal #17714

Date: 7/17/2026

PO #

Customer:	Property:
Patrick Burgess 5385 North Nob Hill Road Sunrise, FL 33351	Manor Parc CDD/Sabal Palm CDD 4831 NW 55th Pl. Tamarac, FL 33319

NW 50 Ave Landscaping replacement Due to Vehicle Damage

Scope of work:

Location: Corner of NW 50 Av and Commercial Boulevard

NW 50 Ave Landscaping Replacement Due to Vehicle Damage

Install:

- 8 Cocoplum 15 gal approx. 5 feet tall
- 1/4 pallet of sod
- Install approximately 10 bags of Brown Mulch

- (NOTE) Fence to be fixed by others

Services Billed Upon Completion

Description of Services	Frequency	Cost per Occ.
Landscape Enhancement		$1,175.00

By ____________________
Rita Dahma

Date 7/17/2026

JLS Artistic Landscape Creations, Inc.

By ____________________

Date ____________________

Manor Parc CDD/Sabal Palm CDD

Services

Landscape Enhancement

- Plants and Trees to be Installed Approximately 1 to 2 inches above grade
- There is no warranty on:
  - Plants
  - Trees
  - Palms
  - Sod
- Please Note: The irrigation work (to ensure proper watering on the plant materials) will be billed additionally, on a time and material basis.
- Please Note: JLS is not responsible for iguanas or any wildlife eating the plants or flowers.
- JLS will water the newly installed plants the day of installation. It is the client's responsibility, however, to continue to **HAND-WATER** the trees/plants for several weeks until their roots are established. Newly installed trees/plants require more water for the first few weeks than normal.
- Please Note: JLS is not responsible for broken pipes / wires
- Please make sure to remove your personal belongings from the work area such as furniture, lights, or any other element that prevents access for our workers to complete the work. JLS is not responsible for any damage caused if items are not removed.

Terms & Conditions

<u>THIS ESTIMATE IS VOID AFTER 30 DAYS FROM THE PROPOSAL DATE ABOVE</u>

DISCLAIMER:

- JLS Artistic Landscape Creations, Inc. will not be held responsible for damages to any underground utilities.
- JLS Artistic Landscape Creations, Inc. is responsible for contacting Sunshine State One Call for them to mark all underground lines and cables.
- Customer indemnifies & holds harmless JLS Artistic Landscape Creations, Inc. from any damages or claims of damages relating to underground lines, cables or pipes.
- Transplanted trees will not be guaranteed.
- We are not responsible for damages to walkways, driveways, sprinklers or sod should we be required to cross any.
- We are not responsible for replacing any material that is damaged due to Acts of Nature or that did not receive proper maintenance (ie sufficient water, fertilization, insecticides, lethal yellowing, etc.).
- It is the customer's responsibility to carry insurance against theft and Acts of Nature on all planted material.
- Customer agrees to pay any attorney and/or collection fees associated with this proposal.

- **Payment is due in full upon completion of work.**
- Payment by Credit Card **(a convenience fee of 3% will be added to all Credit Card transaction)**. Please contact our office for a Credit Card Processing Form.
- Payment by Check: (Please include Invoice #) **All returned or bounced checks are subject to additional bank fees.**

JLS Artistic Landscape Creations, Inc.

Proposal #17712

Date: 7/17/2026

PO #

Customer:
Patrick Burgess 5385 North Nob Hill Road Sunrise, FL 33351

Property:
Manor Parc CDD/Sabal Palm CDD 4831 NW 55th Pl. Tamarac, FL 33319

Landscaping replacement Due to Vehicle Damage on Commercial Boulevard

Scope of work:

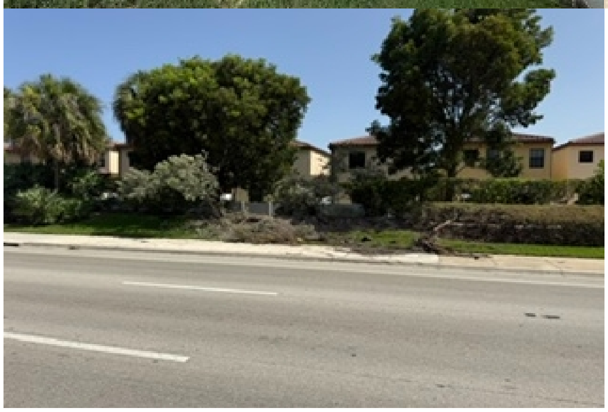
Landscaping replacement Due to Vehicle Damage on Commercial Boulevard

Location: Along Commercial Boulevard

Install replacement landscape material including:

- 3 Silver Buttonwood STD Trees 25-gallon approx. 8 to 9 feet overall height (stake as needed)
- 8 Cocoplum 15-gallon approx. 5 feet tall
- 3 Dwarf Firebush 3 gal
- 1/2 pallet of sod
- Install approximately fifteen (15) bags of brown mulch to restore affected landscape beds





Services Billed Upon Completion

Description of Services	Frequency	Cost per Occ.
Landscape Enhancement		$2,850.00

By ______________________ By ______________________

Rita Dahma

Date 7/17/2026 Date ______________________

JLS Artistic Landscape Creations, Inc.

Manor Parc CDD/Sabal Palm CDD

Services

Landscape Enhancement

- Plants and Trees to be Installed Approximately 1 to 2 inches above grade
- There is no warranty on:
  - Plants
  - Trees
  - Palms
  - Sod
- Please Note: The irrigation work (to ensure proper watering on the plant materials) will be billed additionally, on a time and material basis.
- Please Note: JLS is not responsible for iguanas or any wildlife eating the plants or flowers.
- JLS will water the newly installed plants the day of installation. It is the client's responsibility, however, to continue to **HAND-WATER** the trees/plants for several weeks until their roots are established. Newly installed trees/plants require more water for the first few weeks than normal.
- Please Note: JLS is not responsible for broken pipes / wires
- Please make sure to remove your personal belongings from the work area such as furniture, lights, or any other element that prevents access for our workers to complete the work. JLS is not responsible for any damage caused if items are not removed.

Terms & Conditions

<u>THIS ESTIMATE IS VOID AFTER 30 DAYS FROM THE PROPOSAL DATE ABOVE</u>

DISCLAIMER:

- JLS Artistic Landscape Creations, Inc. will not be held responsible for damages to any underground utilities.
- JLS Artistic Landscape Creations, Inc. is responsible for contacting Sunshine State One Call for them to mark all underground lines and cables.
- Customer indemnifies & holds harmless JLS Artistic Landscape Creations, Inc. from any damages or claims of damages relating to underground lines, cables or pipes.
- Transplanted trees will not be guaranteed.
- We are not responsible for damages to walkways, driveways, sprinklers or sod should we be required to cross any.
- We are not responsible for replacing any material that is damaged due to Acts of Nature or that did not receive proper maintenance (ie sufficient water, fertilization, insecticides, lethal yellowing, etc.).
- It is the customer's responsibility to carry insurance against theft and Acts of Nature on all planted material.
- Customer agrees to pay any attorney and/or collection fees associated with this proposal.

- **Payment is due in full upon completion of work.**
- Payment by Credit Card **(a convenience fee of 3% will be added to all Credit Card transaction)**. Please contact our office for a Credit Card Processing Form.
- Payment by Check: (Please include Invoice #) **All returned or bounced checks are subject to additional bank fees.**

Sabal Palm CDD

Field Report

August 2026 Meeting

Central Parc

- Toilet valve in mens room replaced

Hidden Trails

- Sound barrier wall cleanup along Turnpike side completed.

Hidden Trails

- South wall vine cleanup completed.

Manor Parc

- Blind spot mirrors installed.

Manor Parc

- Two large branches fell and were removed

Manor Parc

- Two accident cleanups completed.

Manor Parc

- Medjool palm trimming completed.

Sabal Palm

COMMUNITY DEVELOPMENT DISTRICT

Fiscal Year 2026

Check Register

Date	*check #'s*	*Amount*
6/1-6/30	*2659-2678*	$69,470.88
Autopay	*80032-80033*	$8,078.69
7/1-7/31	*2679-2688*	$58,429.54
Autopay	*80034-80035*	$8,092.11
	TOTAL	**$144,071.22**

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/08/26	00105	4/21/26	639616	202604	320-53800-46000		*	52.50		
			WELD REPAIR							
						ABSOLUTE POWDER COATING			52.50	002659
6/08/26	00035	4/25/26	84957538	202605	320-53800-41500		*	196.40		
			MAY 26 - INTERNET							
		5/25/26	84957538	202606	320-53800-41500		*	211.40		
			JUN 26 - INTERNET							
		5/27/26	84957538	202606	330-53800-41500		*	194.85		
			JUN 26 - INTERNET							
		5/28/26	84957538	202606	340-53800-41500		*	194.85		
			JUN 26 - INTERNET							
						COMCAST			797.50	002660
6/08/26	00092	5/28/26	26163906	202606	330-53800-46700		*	650.00		
			JUN 26 - POOL SERVICE							
		5/28/26	26164206	202606	340-53800-46700		*	650.00		
			JUN 26 - POOL SERVICE							
		5/28/26	26168006	202606	320-53800-46700		*	650.00		
			JUN 26 - POOL SERVICE							
		5/30/26	26164306	202605	340-53800-46700		*	1,368.00		
			MOTOR PUMP SEAL							
		5/30/26	26168105	202605	320-53800-46700		*	518.00		
			ADDL PARTS PSI GAUGES							
						CRYSTAL POOL SERVICES INC.			3,836.00	002661
6/08/26	00091	5/29/26	7070077	202605	330-53800-49000		*	842.00		
			50% DEP - HVY DTY MIRROR							
						FCC CARPENTRY & GENERAL			842.00	002662
6/08/26	00001	6/01/26	253	202606	330-53800-34000		*	1,250.00		
			JUN 26 - FIELD SERVICES							
		6/01/26	254	202606	340-53800-34000		*	1,166.67		
			JUN 26 - FIELD SERVICES							
		6/01/26	255	202606	320-53800-34000		*	1,350.00		
			JUN 26 - FIELD SERVICES							
		6/01/26	256	202606	310-51300-34000		*	3,911.75		
			JUN 26 - MGMT FEES							
		6/01/26	256	202606	310-51300-35100		*	41.67		
			JUN 26 - COMPUTER TIME							
		6/01/26	256	202606	310-51300-31300		*	265.00		
			JUN 26 - DISSEMINATION							
		6/01/26	256	202606	310-51300-49500		*	95.42		
			JUN 26 - WEBSITE ADMIN							
		6/01/26	256	202606	310-51300-42000		*	99.05		
			JUN 26 - POSTAGE							

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		6/01/26	256	202606	310-51300-48000		*	138.80		
			TRIBUNE-68038							
		6/01/26	256	202606	310-51300-48000		*	117.52		
			TRIBUNE-76239							
						GMS-SF, LLC			8,435.88	002663
6/08/26	99999	6/08/26	VOID	202606	000-00000-00000		C	.00		
			VOID CHECK							
						******INVALID VENDOR NUMBER******			.00	002664
6/08/26	00064	4/08/26	29348	202603	330-53800-46500		*	138.06		
			WET CHECK CONTR 1&2 3/28							
		4/08/26	29349	202603	340-53800-46500		*	127.30		
			WET CHECK CONTR 1 3/26							
		6/01/26	30054	202606	330-53800-46200		*	9,605.00		
			JUN 26 - MAINT AGREEMENT							
		6/01/26	30055	202606	340-53800-46200		*	7,405.00		
			JUN 26 - MAINT AGREEMENT							
		6/01/26	30069	202606	320-53800-46200		*	7,150.00		
			JUN 26 - MAINT AGREEMENT							
		6/01/26	30191	202605	330-53800-46500		*	142.87		
			WET CHECK CONTR 1&2 5/23							
		6/01/26	30192	202605	340-53800-46500		*	142.51		
			WET CHECK CONTR 1 5/23							
		6/02/26	30228	202606	320-53800-46200		*	1,765.00		
			PLAYGROUND MULCHING							
		6/02/26	30253	202606	320-53800-46500		*	150.95		
			WET CHECK CONTR 1 6/01							
		6/02/26	30258	202606	340-53800-46500		*	174.33		
			IRRIGATION REPAIR							
		6/02/26	30259	202606	320-53800-46500		*	587.18		
			IRRIGATION REPAIR							
		6/02/26	30262	202605	320-53800-46500		*	500.04		
			IRRIGATION REPAIR							
		6/02/26	30265	202606	330-53800-46500		*	79.61		
			IRRIGATION REPAIR							
		6/02/26	30266	202606	340-53800-46500		*	91.61		
			IRRIGATION REPAIR							
		6/02/26	30270	202605	320-53800-46500		*	462.31		
			IRRIGATION REPAIR							
		6/05/26	30305	202606	320-53800-46500		*	875.00		
			IRRIGATION REPAIR							
		6/05/26	30306	202606	320-53800-46500		*	234.76		
			IRRIGATION REPAIR							
		6/05/26	30308	202606	320-53800-46500		*	372.00		
			IRRIGATION REPAIR							

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		6/05/26	30310	202606	320-53800-46500		*	374.17		
			IRRIGATION REPAIR							
		6/05/26	30311	202606	320-53800-46500		*	139.67		
			RAIN SENSOR REPLACEMENT							
		6/05/26	30315	202606	320-53800-46500		*	70.00		
			IRRIGATION REPAIR							
						JLS TREE SERVICES			30,587.37	002665
6/08/26	00031	6/17/26	11806	202606	330-53800-34500		*	1,175.00		
			JUN 26 - MONITORING							
		6/17/26	11807	202606	340-53800-34500		*	350.00		
			JUN 26 - MONITORING							
						Q-WIRE TECHNOLOGIES, INC.			1,525.00	002666
6/08/26	00088	5/26/26	349	202605	340-53800-46000		*	600.00		
			STORM DRAIN MAINTENANCE							
						RAPTOR VAC-SYSTEMS			600.00	002667
6/08/26	00114	6/01/26	6260	202606	320-53800-34500		*	495.00		
			JUN 26 - SECURITY							
						SECURITY WATCH GROUP LLC			495.00	002668
6/19/26	00003	5/31/26	198995	202605	310-51300-31500		*	1,350.00		
			MAY 26 - GENERAL COUNSEL							
						BILLING COCHRAN, P.A.			1,350.00	002669
6/19/26	00016	6/11/26	JUN 26	202606	330-53800-43100		*	262.81		
			JUN 26 - WATER SERVICE							
		6/11/26	JUN 26	202606	320-53800-43100		*	149.30		
			JUN 26 - WATER SERVICE							
		6/11/26	JUN 26	202606	340-53800-43100		*	59.83		
			JUN 26 - WATER SERVICE							
						CITY OF TAMARAC			471.94	002670
6/19/26	00087	6/10/26	146428	202606	320-53800-52000		*	146.00		
			NO TRESPASS SIGNS							
						FIRST SIGN CORP.			146.00	002671
6/19/26	00064	4/16/26	29473	202604	330-53800-46500		*	459.59		
			MULCH INSTALLATION							
		6/04/26	30276	202606	320-53800-46203		*	1,440.00		
			SUMMER FLOWER INSTALL							
		6/04/26	30277	202606	320-53800-46202		*	6,125.00		
			MULCH INSTALLATION							
		6/10/26	30345	202606	330-53800-46500		*	589.06		
			CONTR#1 VALVE REPLACEMENT							

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		6/17/26	30391	202606	320-53800-46500		*	87.50		
			IRRIGATION REPAIR							
						JLS TREE SERVICES			8,701.15	002672
6/19/26	00076	6/12/26	ARIV1065	202605	310-51300-31100		*	773.80		
			ENGINEER SVC THRU 5/28							
						KCI TECHNOLOGIES, INC.			773.80	002673
6/19/26	00031	7/01/26	11811	202607	320-53800-34500		*	700.00		
			JUL 26 - MONITORING							
						Q-WIRE TECHNOLOGIES, INC.			700.00	002674
6/19/26	00021	6/19/26	NORTH	202606	300-20700-10100		*	2,942.43		
			TRANSFER OF TAX RECIEPTS							
						SABAL PALM CDD C/O REGIONS BANK			2,942.43	002675
6/19/26	00045	6/19/26	SOUTH	202606	300-20700-10100		*	2,972.31		
			TRANSFER OF TAX RECIEPTS							
						SABAL PALM CDD C/O REGIONS BANK			2,972.31	002676
6/19/26	00106	6/11/26	2151	202606	320-53800-46400		*	880.00		
			JUN 26 - LAKE MAINTENANCE							
		6/11/26	2152	202606	340-53800-46400		*	612.00		
			JUN 26 - LAKE MAINTENANCE							
		6/11/26	2153	202606	330-53800-46400		*	1,100.00		
			JUN 26 - LAKE MAINTENANCE							
						SOUTHEAST LAND AND WATER			2,592.00	002677
6/19/26	00018	6/04/26	INV-SPN0	202605	320-53800-54000		*	600.00		
			MONITORING/PERMITTING							
		6/05/26	INV-SPS2	202605	320-53800-54000		*	525.00		
			MONITORING/PERMITTING							
		6/05/26	SPS-047	202605	330-53800-54000		*	525.00		
			MONITORING/PERMITTING							
						WATER USE COMPLIANCE GROUP			1,650.00	002678
7/10/26	00003	6/30/26	199462	202606	310-51300-31500		*	1,180.00		
			JUN 26 - GENERAL COUNSEL							
						BILLING COCHRAN, P.A.			1,180.00	002679
7/10/26	00035	6/25/26	84957538	202607	320-53800-41500		*	194.70		
			JUL 26 - INTERNET							
		6/27/26	84957538	202607	330-53800-41500		*	194.85		
			JUL 26 - INTERNET							
		6/28/26	84957538	202607	340-53800-41500		*	194.85		
			JUL 26 - INTERNET							
						COMCAST			584.40	002680

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
7/10/26	00092	5/22/26	26168106	202605	320-53800-46700	PENTAIR VRBL SPEED PUMPS	*	9,090.00		
		6/19/26	26163907	202607	330-53800-46700	JUL 26 - POOL SERVICE	*	650.00		
		6/19/26	26164207	202607	340-53800-46700	JUL 26 - POOL SERVICE	*	650.00		
		6/19/26	26168007	202607	320-53800-46700	JUL 26 - POOL SERVICE	*	650.00		
						CRYSTAL POOL SERVICES INC.			11,040.00	002681
7/10/26	00091	6/22/26	7070080	202606	320-53800-46000	EXTERIOR MISC. REPAIRS	*	442.75		
		7/08/26	70700771	202607	330-53800-49000	FINAL - HVY DTY MIRROR	*	842.00		
		7/08/26	7070081	202607	320-53800-46000	EXTERIOR MISC. REPAIRS	*	110.00		
						FCC CARPENTRY & GENERAL			1,394.75	002682
7/10/26	00001	7/01/26	257	202607	330-53800-34000	JUL 26 - FIELD SERVICES	*	1,250.00		
		7/01/26	258	202607	340-53800-34000	JUL 26 - FIELD SERVICES	*	1,166.67		
		7/01/26	259	202607	320-53800-34000	JUL 26 - FIELD SERVICES	*	1,350.00		
		7/01/26	260	202607	310-51300-34000	JUL 26 - MGMT FEES	*	3,911.75		
		7/01/26	260	202607	310-51300-35100	JUL 26 - COMPUTER TIME	*	41.67		
		7/01/26	260	202607	310-51300-31300	JUL 26 - DISSEMINATION	*	265.00		
		7/01/26	260	202607	310-51300-49500	JUL 26 - WEBSITE ADMIN	*	95.42		
		7/01/26	260	202607	310-51300-42000	JUL 26 - POSTAGE	*	12.58		
		7/01/26	260	202607	310-51300-42500	JUL 26 - COPIES	*	44.40		
		7/01/26	260	202607	340-53800-52000	PAD LOCK COMBO GATES	*	42.21		
		7/01/26	260	202607	310-51300-48000	TRIBUNE 88607	*	198.02		
						GMS-SF, LLC			8,377.72	002683
7/10/26	00064	6/29/26	30543	202606	320-53800-46200	LNSCP ENHANCE-MULCH/SOD	*	985.00		
		6/29/26	30544	202606	320-53800-46200	MULCH/SPRUCE UP BED	*	1,100.00		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		6/29/26	30545	202606	320-53800-46200		*	1,850.00		
			MULCH INST/SOD							
		7/01/26	30455	202607	330-53800-46200		*	9,605.00		
			JUL 26 - MAINT AGREEMENT							
		7/01/26	30456	202607	340-53800-46200		*	7,405.00		
			JUL 26 - MAINT AGREEMENT							
		7/01/26	30468	202607	320-53800-46200		*	7,150.00		
			JUL 26 - MAINT AGREEMENT							
		7/01/26	30624	202606	320-53800-46500		*	118.00		
			WET CHECK CONTR 1 6/27							
		7/01/26	30629	202606	340-53800-46500		*	158.04		
			IRRIGATION REPAIR							
		7/01/26	30630	202606	320-53800-46500		*	484.88		
			IRRIGATION REPAIR							
		7/03/26	30660	202607	320-53800-46200		*	400.00		
			ROTAL PALM TIES							
		7/04/26	30680	202606	330-53800-46500		*	71.25		
			WET CHECK CONTR 1&2 6/30							
						JLS TREE SERVICES			29,327.17	002684
7/10/26	00076	7/07/26	ARIV1068	202606	310-51300-31100		*	647.50		
			ENGINEER SVC THRU 6/25							
						KCI TECHNOLOGIES, INC.			647.50	002685
7/10/26	00031	7/17/26	11824	202607	330-53800-34500		*	1,175.00		
			JUL 26 - MONITORING							
		7/17/26	11825	202607	340-53800-34500		*	350.00		
			JUL 26 - MONITORING							
						Q-WIRE TECHNOLOGIES, INC.			1,525.00	002686
7/10/26	00106	6/23/26	2176	202606	340-53800-49000		*	575.00		
			TIRE CLEAN UP & DISPOSAL							
						SOUTHEAST LAND AND WATER			575.00	002687
7/10/26	00113	6/22/26	120565	202607	330-53800-46600		*	1,332.00		
			JUL 26 - JANITORIAL SVC							
		6/22/26	120565	202607	320-53800-46600		*	1,370.00		
			JUL 26 - JANITORIAL SVC							
		6/22/26	120565	202607	340-53800-46600		*	1,076.00		
			JUL 26 - JANITORIAL SVC							
						TOTAL CLEANING			3,778.00	002688

TOTAL FOR BANK A 127,900.42

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/30/26	00010	5/29/26	MAY MAY	202605	320-53800-43000		*	780.68		
		5/29/26	MAY MAY	202605	320-53800-43001		*	1,955.77		
		5/29/26	MAY MAY	202605	330-53800-43000		*	1,255.86		
		5/29/26	MAY MAY	202605	340-53800-43000		*	3,954.52		
						FLORIDA POWER & LIGHT			7,946.83	080032
6/30/26	00107	5/26/26	24656482 JUN 26 - REFUSE SERVICE	202606	320-53800-49000		*	65.93		
		5/26/26	24656832 JUN 26 - REFUSE SERVICE	202606	320-53800-49000		*	65.93		
						WASTE MANAGEMENT			131.86	080033
7/30/26	00010	7/01/26	JUNE JUN 26 - ELECTRIC	202606	320-53800-43000		*	861.08		
		7/01/26	JUNE JUN 26 - ELECTRIC	202606	320-53800-43001		*	1,980.99		
		7/01/26	JUNE JUN 26 - ELECTRIC	202606	330-53800-43000		*	1,118.30		
		7/01/26	JUNE JUN 26 - ELECTRIC	202606	340-53800-43000		*	3,999.88		
						FLORIDA POWER & LIGHT			7,960.25	080034
7/31/26	00107	6/30/26	24775442 JUL 26 - REFUSE SERVICE	202607	320-53800-49000		*	65.93		
		6/30/26	24944426 JUL 26 - REFUSE SERVICE	202607	340-53800-49100		*	65.93		
						WASTE MANAGEMENT			131.86	080035

TOTAL FOR BANK Z 16,170.80

TOTAL FOR REGISTER 144,071.22

“

Sabal Palm

Community Development District

Unaudited Financial Reporting

July 31, 2026

Table of Contents

Sabal Palm

Community Development District

Combined Balance Sheet

July 31, 2026

	General Fund	*Debt Service Fund*	*Capital Project Fund*	*Totals Governmental Funds*
Assets:				
Cash:				
Operating Account	$ 62,287	$ -	$ -	$ 62,287
Due from Other	-	-	-	-
Assessments Receivable	-	-	-	-
Due from General Fund	-	6,579	-	6,579
Investments:				
State Board of Administration (SBA)	819,568	-	-	819,568
	"			
Series 2014 - North Project				
Reserve	-	2,535	-	2,535
Interest	-	2	-	2
Revenue	-	6,498	-	6,498
Sinking	-	2	-	2
Series 2016 - Palm Cove Project				
Reserve	-	143,568	-	143,568
Interest	-	60	-	60
Revenue	-	297,284	-	297,284
Principal	-	79	-	79
Construction	-	-	28,180	28,180
Series 2017 - Manor Parc Project		-		
Reserve	-	163,957	-	163,957
Revenue	-	452,824	-	452,824
Interest	-	66	-	66
Principal	-	44	-	44
Sinking	-	48	-	48
Construction	-	-	-	-
Series 2024 - North Project				
Interest	-	956		956
Revenue	-	172,152	-	172,152
Sinking	-	66	-	66
Cost of Issuance	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	**$ 881,855**	**$ 1,246,719**	**$ 28,180**	**$ 2,156,755**
Liabilities:				
Accounts Payable	$ 40,193	$ -	$ -	$ 40,193
Due to Debt Service	6,579	-	-	6,579
Total Liabilities	**$ 46,773**	**$ -**	**$ -**	**$ 46,773**
Fund Balance:				
Restricted for:				
Debt Service - Series	$ -	$ 1,246,719	$ -	$ 1,246,719
Capital Project - Series			28,180	28,180
Assigned for:				
Capital Reserve Fund	-	-	-	-
Capital Reserves	-	-	-	-
Unassigned	835,083	-	-	835,083
Total Fund Balances	**$ 835,083**	**$ 1,246,719**	**$ 28,180**	**$ 2,109,982**
Total Liabilities & Fund Balance	$ 881,855	$ 1,246,719	$ 28,180	$ 2,156,755

Sabal Palm

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2026

	Adopted Budget	Prorated Budget Thru 07/31/26	Actual Thru 07/31/26	Variance
Revenues:				
Special Assessments - Tax Roll	$ 1,021,811	$ 1,021,811	$ 1,036,083	$ 14,272
Interest Income	10,000	8,333	30,367	22,033
Total Revenues	**$ 1,031,811**	**$ 1,030,144**	**$ 1,066,690**	**$ 36,546**
Expenditures:				
General & Administrative				
Engineering	$ 15,000	$ 12,500	$ 22,646	$ (10,146)
Attorney	17,500	14,583	19,225	(4,642)
Annual Audit	5,600	5,600	4,100	1,500
Assessment Administration	4,508	4,508	5,920	(1,412)
Dissemination Agent	3,180	2,650	2,650	-
Trustee Fees	10,500	-	-	-
Management Fees	46,941	39,118	39,118	-
Information Technology	500	417	417	(0)
Website Maintenance	1,145	954	954	(0)
Telephone	50	41	-	41
Postage & Delivery	500	417	543	(126)
Insurance General Liability	8,000	8,000	8,082	(82)
Printing & Binding	250	208	191	17
Legal Advertising	1,000	833	1,136	(303)
Other Current Charges	750	625	934	(309)
Property Taxes	315	315	328	(14)
Office Supplies	50	42	0	42
Dues, Licenses & Subscriptions	175	175	175	-
Contingency	400	-	-	-
Total General & Administrative	**$ 116,363**	**$ 90,985**	**$ 106,418**	**$ (15,433)**
Field Operations & Maintenance				
Sabal North (Central Parc)				
Field Management	$ 16,200	$ 13,500	$ 13,500	$ -
Security	9,240	7,700	7,495	205
Camera Repairs	9,000	9,000	8,383	617
Internet/Cable	2,400	2,000	1,978	22
Electric/Street Lighting	36,300	30,250	25,327	4,923
Landscape Lighting	10,000	8,333	-	8,333
Water	5,000	4,167	2,032	2,135
Pressure Washing	10,000	8,333	5,950	2,383
Landscape Maintenance	85,919	71,599	68,937	2,663
Tree Trimming	23,000	19,167	28,240	(9,073)
Mulch	10,000	8,333	11,825	(3,492)
Landscape Replacement - Flowers	2,500	2,083	-	2,083
Drain Cleaning	3,173	2,644	-	2,644
Landscape Contingency	-	-	8,695	(8,695)
Lake and Canal Maint	11,100	9,250	8,800	450
Irrigation Repairs	15,000	12,500	10,508	1,992
Repairs & Maintenance	10,000	8,333	15,851	(7,518)
Janitorial Services	13,900	11,583	12,081	(497)
Pool Maintenance	8,700	7,250	15,333	(8,083)
Pool Repairs	7,500	6,250	1,152	5,098
Cabana Maintenance/Furniture	9,000	7,500	6,135	1,365
Pest Control - Iguana Removal	2,500	2,083	-	2,083
Operating Supplies	5,000	4,167	7,917	(3,750)
Permits	4,000	3,333	2,450	883
Property Insurance	7,000	7,000	6,266	734
Contingency	10,000	-	-	-
Reserves	16,374	13,645	-	13,645
Subtotal Sabal North (Central Parc)	**$ 342,806**	**$ 280,005**	**$ 268,854**	**$ 11,151**

Sabal Palm

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2026

	Adopted Budget	Prorated Budget Thru 07/31/26	Actual Thru 07/31/26	Variance
Sabal South (Manor Parc)				
Field Management Services	$ 15,000	$ 12,500	$ 12,500	$ -
Security	16,000	13,333	11,750	1,583
Camera Repairs	-	-	13,622	(13,622)
Internet/Cable	2,500	2,083	1,979	105
Lighting/Electrical	12,000	10,000	10,735	(735)
Water	2,000	1,667	1,847	(181)
Property Insurance	7,000	5,833	6,266	(433)
Landscape Maintenance	137,790	114,825	96,050	18,775
Landscape Contingency	-	-	9,400	(9,400)
Mulch	8,000	6,667	1,170	5,497
Tree Trimming	-	-	-	-
Annual Flowers	2,000	1,667	1,840	(173)
Pressure Washing	5,250	4,375	3,900	475
Lake and Canal Maint	14,550	12,125	11,000	1,125
Irrigation Repairs	15,000	12,500	5,436	7,064
Janitorial Services	9,500	7,917	9,193	(1,276)
Pool Maintenance	11,000	9,167	6,253	2,914
Cabana Maintenance	5,370	4,475	6,110	(1,635)
Permits/Contingency	3,500	2,917	13,515	(10,599)
Refuse Service	800	667	-	667
Drain Cleaning	3,000	2,500	-	2,500
Drainage Repairs/Preventative	5,000	4,167	-	4,167
Reserve	32,500	27,083	-	27,083
Subtotal Sabal South (Manor Parc)	**$ 307,760**	**$ 256,467**	**$ 222,565**	**$ 33,902**
Palm Cove (Hidden Trails)				
Field Management Services	$ 14,000	$ 11,667	$ 11,667	$ (0)
Security	5,000	4,167	3,500	667
Camera Repairs	-	-	4,836	(4,836)
Internet/Cable	2,500	2,083	1,994	90
Electric/Street Lighting	46,200	38,500	34,134	4,366
Water	1,500	1,250	745	505
Property Insurance	6,500	6,500	5,817	683
Repairs & Maintenance	10,000	8,333	4,972	3,361
Landscape Maintenance	88,860	74,050	74,250	(200)
Landscape Enchancements	19,000	15,833	17,845	(2,012)
Tree Trimming	8,000	6,667	-	6,667
Mulch	6,000	5,000	5,460	(460)
Pressure Washing	6,500	5,417	3,425	1,992
Lake and Canal Maint	8,080	6,733	6,120	613
Drain Cleaning	2,684	2,237	-	2,237
Irrigation Repairs	3,000	2,500	4,954	(2,454)
Janitorial Services	8,058	6,715	7,775	(1,060)
Pool/Cabana Maintenance	10,000	8,333	20,875	(12,541)
Permitting	4,000	3,333	325	3,008
Contingency	5,000	4,167	3,880	287
Reserves	10,000	8,333	-	8,333
Subtotal Palm Cove (Hidden Trails)	**$ 264,882**	**$ 221,818**	**$ 212,574**	**$ 9,245**
Total Operations & Maintenance	**$ 915,448**	**$ 758,290**	**$ 703,992**	**$ 54,298**
Total Expenditures	**$ 1,031,811**	**$ 849,275**	**$ 810,411**	**$ 38,865**
Excess (Deficiency) of Revenues over Expenditures	$ -	$ 180,869	$ 256,279	$ 75,410
Net Change in Fund Balance	**$ -**	**$ 180,869**	**$ 256,279**	**$ 75,410**
Fund Balance - Beginning	$ -		$ 578,803	
Fund Balance - Ending	$ -		$ 835,083	

Sabal Palm

Community Development District

Debt Service Fund Series 2014/2024 North Project

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2026

	Adopted Budget	Prorated Budget Thru 07/31/26	Actual Thru 07/31/26	Variance
Revenues:				
Special Assessments - Tax Roll	$ 228,750	$ 228,750	$ 231,908	$ 3,158
Interest Income	-	-	7,205	7,205
Total Revenues	**$ 228,750**	**$ 228,750**	**$ 239,112**	**$ 10,362**
Expenditures:				
Series 2024				
Interest Expense - 11/1	$ 70,313	$ 70,313	$ 69,250	$ 1,063
Principal Expense - 05/1	90,000	90,000	90,000	-
Interest Expense - 05/1	68,125	68,125	69,250	(1,125)
Total Expenditures	**$ 228,438**	**$ 228,438**	**$ 228,500**	**$ (62)**
Excess (Deficiency) of Revenues over Expenditures	$ 312	$ 312	$ 10,612	$ 10,300
Other Financing Sources/(Uses):				
Transfer In/(Out)	$ -	$ -	$ 647	$ 647
Total Other Financing Sources/(Uses)	$ -	$ -	$ 647	$ 647
Net Change in Fund Balance	**$ 312**	**$ 312**	**$ 11,260**	**$ 10,948**
Fund Balance - Beginning	$ 159,251		$ 172,932	
Fund Balance - Ending	$ 159,563		$ 184,192	

Sabal Palm

Community Development District

Debt Service Fund Series 2016 Palm Cove Project

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2026

	Adopted Budget	Prorated Budget Thru 07/31/26	Actual Thru 07/31/26	Variance
Revenues:				
Special Assessments - Tax Roll	$ 278,275	$ 278,275	$ 281,917	$ 3,642
Interest Income	-	-	13,350	13,350
Total Revenues	**$ 278,275**	**$ 278,275**	**$ 295,267**	**$ 16,992**
Expenditures:				
Interest Expense - 11/1	$ 94,138	$ 94,138	$ 94,138	$ -
Principal Expense - 11/1	90,000	90,000	90,000	-
Interest Expense - 05/1	91,775	91,775	91,775	-
Total Expenditures	**$ 275,913**	**$ 275,913**	**$ 275,913**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ 2,362	$ 2,363	$ 19,355	$ 16,992
Other Financing Sources/(Uses):				
Transfer In/(Out)	$ -	$ -	$ -	$ -
Total Other Financing Sources/(Uses)	$ -	$ -	$ -	$ -
Net Change in Fund Balance	**$ 2,362**	**$ 2,363**	**$ 19,355**	**$ 16,992**
Fund Balance - Beginning	$ 266,660		$ 424,831	
Fund Balance - Ending	$ 269,022		$ 444,186	

Sabal Palm

Community Development District

Debt Service Fund Series 2017 South Project

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2026

	Adopted Budget		Prorated Budget Thru 07/31/26		Actual Thru 07/31/26		Variance
Revenues:							
Special Assessments - Tax Roll	$	317,839	$	317,839	$	322,573	$ 4,734
Interest Income		-		-		18,393	18,393
Total Revenues	**$**	**317,839**	**$**	**317,839**	**$**	**340,966**	**$ 23,127**
Expenditures:							
Interest Expense - 11/1	$	103,788	$	103,788	$	103,788	$ -
Principal Expense - 11/1		110,000		110,000		110,000	-
Interest Expense - 05/1		101,450		101,450		101,450	-
Total Expenditures	**$**	**315,238**	**$**	**315,238**	**$**	**315,238**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$	2,601	$	2,601	$	25,728	$ 23,127
Other Financing Sources/(Uses):							
Transfer In/(Out)	$	-	$	-	$	-	$ -
Total Other Financing Sources/(Uses)	$	-	$	-	$	-	$ -
Net Change in Fund Balance	**$**	**2,601**	**$**	**2,601**	**$**	**25,728**	**$ 23,127**
Fund Balance - Beginning	$	427,600			$	592,613	
Fund Balance - Ending	$	430,201			$	618,341	

Sabal Palm

Community Development District

Capital Projects Fund Series 2016 Palm Cove Project

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2026

	Adopted Budget	Prorated Budget Thru 07/31/26	Actual Thru 07/31/26	Variance
Revenues				
Interest Income	$ -	$ -	$ 841	$ 841
Total Revenues	**$ -**	**$ -**	**$ 841**	**$ 841**
Expenditures:				
Improvements	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	**$ -**	**$ -**	**$ 841**	**$ 841**
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ -	$ -
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ -**		**$ 841**	
Fund Balance - Beginning	$ -		$ 27,339	
Fund Balance - Ending	$ -		$ 28,180	

Sabal Palm

Community Development District

Capital Projects Fund Series 2017 South Project

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2026

	Adopted Budget	Prorated Budget Thru 07/31/26	Actual Thru 07/31/26	Variance
Revenues				
Interest Income	$ -	$ -	$ -	$ -
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures:				
Improvements	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ -	$ -
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ -**		**$ -**	
Fund Balance - Beginning	$ -		$ -	
Fund Balance - Ending	$ -		$ -	

Sabal Palm

Community Development District

Capital Projects Fund Series 2024 North Project

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2026

	Adopted Budget	Prorated Budget Thru 07/31/26	Actual Thru 07/31/26	Variance
Revenues				
Interest Income	-	-	$ 20	20
Total Revenues	**$ -**	**$ -**	**$ 20**	**$ 20**
Expenditures:				
Improvements	$ -	$ -	$ -	$ -
Cost of Issuance	-	-	-	-
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	**$ -**	**$ -**	**$ 20**	**$ 20**
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ (647)	$ (647)
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ (647)**	**$ (647)**
Net Change in Fund Balance	**$ -**		**$ (628)**	
Fund Balance - Beginning	$ -		$ 628	
Fund Balance - Ending	$ -		$ -	

Sabal Palm

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Special Assessments - Tax Roll	$ -	$ 31,440	$ 954,522	$ 10,270	$ 4,412	$ 4,484	$ 14,642	$ 4,900	$ 3,121	$ 8,294	$ -	$ -	$ 1,036,083
Interest Income	4,058	1,553	1,452	3,814	3,413	3,681	3,414	3,286	2,940	2,757	-	-	30,367
Other Income	-	-	15	-	30	15	-	45	60	75	-	-	240
Total Revenues	**$ 4,058**	**$ 32,993**	**$ 955,990**	**$ 14,084**	**$ 7,855**	**$ 8,180**	**$ 18,055**	**$ 8,230**	**$ 6,120**	**$ 11,125**	**$ -**	**$ -**	**$ 1,066,690**
Expenditures:													
General & Administrative													
Engineering	$ 4,161	$ 1,573	$ 2,495	$ 3,510	$ 8,345	$ 1,142	$ -	$ 774	$ 648	$ -	$ -	$ -	$ 22,646
Attorney	3,775	3,860	900	2,220	2,100	1,350	2,490	1,350	1,180	-	-	-	19,225
Annual Audit	-	-	-	-	4,100	-	-	-	-	-	-	-	4,100
Assessment Administration	4,508	1,412	-	-	-	-	-	-	-	-	-	-	5,920
Dissemination Agent	265	265	265	265	265	265	265	265	265	265	-	-	2,650
Trustee Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Management Fees	3,912	3,912	3,912	3,912	3,912	3,912	3,912	3,912	3,912	3,912	-	-	39,118
Information Technology	42	42	42	42	42	42	42	42	42	42	-	-	417
Website Maintenance	95	95	95	95	95	95	95	95	95	95	-	-	954
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage & Delivery	10	10	111	84	61	46	51	60	99	13	-	-	543
Insurance General Liability	8,082	-	-	-	-	-	-	-	-	-	-	-	8,082
Printing & Binding	18	24	9	14	23	29	2	28	-	44	-	-	191
Legal Advertising	158	-	-	524	-	-	-	-	256	198	-	-	1,136
Other Current Charges	80	126	201	-	38	60	113	103	114	99	-	-	934
Property Taxes	-	328	-	-	-	-	-	-	-	-	-	-	328
Office Supplies	-	-	-	-	0	-	-	-	-	-	-	-	0
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	**$ 25,280**	**$ 11,646**	**$ 8,029**	**$ 10,665**	**$ 18,980**	**$ 6,941**	**$ 6,970**	**$ 6,628**	**$ 6,611**	**$ 4,668**	**$ -**	**$ -**	**$ 106,418**
Operations & Maintenance													
Sabal North (Central Parc)													
Field Management	$ 1,350	$ 1,350	$ 1,350	$ 1,350	$ 1,350	$ 1,350	$ 1,350	$ 1,350	$ 1,350	$ 1,350	$ -	$ -	$ 13,500
Security	700	700	700	700	700	700	700	700	1,195	700	-	-	7,495
Camera Repairs	1,300	-	-	-	-	7,083	-	-		-	-	-	8,383
Internet/Cable	192	192	192	211	196	196	196	196	211	195	-	-	1,978
Electric/Street Lighting	2,748	2,645	2,843	2,950	2,869	2,908	2,787	2,736	2,842	-	-	-	25,327
Landscape Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	137	275	176	203	456	45	158	149	149	284	-	-	2,032
Pressure Washing	400	-	-	-	5,550	-	-	-	-	-	-	-	5,950
Landscape Maintenance	6,508	6,508	6,508	6,512	7,150	7,150	7,150	7,150	11,085	3,215	-	-	68,937
Tree Trimming	-	2,900	-	-	-	-	-	1,000	1,440	22,900	-	-	28,240
Mulch	-	-	-	-	-	-	-	-	7,890	3,935	-	-	11,825
Landscape Replacement - Flowers	-	-	-	-	-	-	-	-	-	-	-	-	-
Drain Cleaning	-	-	-	-	-	-	-	-	-	-	-	-	-
Landscape Contingency	-	-	-	2,100	-	-	-	-	-	6,595	-	-	8,695
Lake and Canal Maint	880	880	880	880	880	880	880	880	880	880	-	-	8,800
Irrigation Repairs	1,086	-	1,981	-	-	2,387	466	1,094	3,494	-	-	-	10,508
Janitorial Services	1,155	1,155	1,155	1,155	1,155	1,155	1,155	1,256	1,370	1,370	-	-	12,081
Repairs & Maintenance	1,656	-	10,208	1,427	175	945	888	-	443	110	-	-	15,851
Pool Maintenance	650	495	495	495	495	495	650	10,258	650	650	-	-	15,333
Pool Repairs	-	-	-	-	-	-	1,152	-	-	-	-	-	1,152
Cabana Maint/Furniture	1,624	1,624	-	2,408	480	-	-	-	-	-	-	-	6,135
Pest Control - Iguana Removal	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Supplies	610	464	-	1,168	182	556	2,916	381	146	1,494	-	-	7,917
Permits	-	400	-	-	-	600	-	1,450	-	-	-	-	2,450
Property Insurance	6,266	-	-	-	-	-	-	-	-	-	-	-	6,266
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Sabal North (Central Parc)	**$ 25,912**	**$ 18,236**	**$ 25,138**	**$ 20,209**	**$ 20,288**	**$ 25,100**	**$ 19,098**	**$ 27,251**	**$ 31,796**	**$ 42,327**	**$ -**	**$ -**	**$ 268,854**

Sabal Palm

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Sabal South (Manor Parc)													
Field Management Services	$ 1,250	$ 1,250	$ 1,250	$ 1,250	$ 1,250	$ 1,250	$ 1,250	$ 1,250	$ 1,250	$ 1,250	$ -	$ -	$ 12,500
Security	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	-	-	11,750
Camera Repairs	4,994	-	-	-	-	8,628	-	-		-	-	-	13,622
Internet/Cable	210	195	210	195	195	195	195	195	195	195	-	-	1,979
Lighting/Electrical	1,216	1,131	1,317	1,229	1,193	-	1,104	1,169	1,256	1,118	-	-	10,735
Water	134	120	129	129	225	185	173	173	263	316	-	-	1,847
Property Insurance	6,266	-	-	-	-	-	-	-	-	-	-	-	6,266
Landscape Maintenance	9,605	9,605	9,605	9,605	9,605	9,605	9,605	9,605	9,605	9,605	-	-	96,050
Landscape Contingency	-	-	2,375	-	4,375	200	200	-	-	2,250	-	-	9,400
Mulch	-	-	-	-	1,170	-	-	-	-	-	-	-	1,170
Annual Flowers	-	-	-	-	-	-	850	-	-	990	-	-	1,840
Pressure Washing	-	-	-	-	3,900	-	-	-	-	-	-	-	3,900
Lake and Canal Maint	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	-	-	11,000
Irrigation Repairs	-	939	1,103	345	220	726	135	281	1,200	488	-	-	5,436
Janitorial Services	771	771	771	771	771	-	1,542	1,133	1,332	1,332	-	-	9,193
Pool Maintenance	650	495	495	495	495	495	650	650	650	1,178	-	-	6,253
Cabana Maintenance	-	-	-	-	-	385	5,725	-	-	-	-	-	6,110
Permits/Contingency	2,300	700	-	-	-	3,468	2,975	1,522	525	2,025	-	-	13,515
Refuse Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Drainage Repairs/Preventative	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Sabal South (Manor Parc)	**$ 29,671**	**$ 17,480**	**$ 19,529**	**$ 16,294**	**$ 25,674**	**$ 27,412**	**$ 26,679**	**$ 18,253**	**$ 18,550**	**$ 23,023**	**$ -**	**$ -**	**$ 222,565**
Palm Cove (Hidden Trails)													
Field Management Services	$ 1,167	$ 1,167	$ 1,167	$ 1,167	$ 1,167	$ 1,167	$ 1,167	$ 1,167	$ 1,167	$ 1,167	$ -	$ -	$ 11,667
Security	350	350	350	350	350	350	350	350	350	350	-	-	3,500
Camera Repairs	1,950	-	-	-	-	2,886	-	-		-	-	-	4,836
Internet/Cable	210	195	210	195	210	195	195	195	195	195	-	-	1,994
Electric/Street Lighting	3,637	-	3,584	3,848	3,697	3,716	3,712	3,985	3,955	4,000	-	-	34,134
Water	58	87	60	78	160	36	60	60	60	87	-	-	745
Property Insurance	5,817	-	-	-	-	-	-	-	-	-	-	-	5,817
Repairs & Maintenance	-	-	1,879	462	-	385	1,282	964	-	-	-	-	4,972
Landscape Maintenance	7,405	7,405	7,405	7,405	7,405	7,405	7,405	7,605	7,405	7,405	-	-	74,250
Landscape Enchancements	-	-	-	-	-	-	17,100	-	-	745	-	-	17,845
Mulch	-	-	-	-	-	5,460	-	-	-	-	-	-	5,460
Pressure Washing	-	-	900	-	2,525	-	-	-	-	-	-	-	3,425
Lake and Canal Maint	612	612	612	612	612	612	612	612	612	612	-	-	6,120
Drain Cleaning	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrigation Repairs	-	1,379	1,132	135	146	1,204	95	270	424	169	-	-	4,954
Janitorial Services	671	671	671	671	671	-	1,342	927	1,076	1,076	-	-	7,775
Pool/Cabana Maintenance	4,369	650	2,534	4,998	3,579	650	777	2,018	650	650	-	-	20,875
Permitting	-	-	-	-	-	-	-	325	-	-	-	-	325
Contingency	526	130	66	1,234	353	66	66	256	575	609	-	-	3,880
Subtotal Palm Cove (Hidden Trails)	**$ 26,772**	**$ 12,645**	**$ 20,569**	**$ 21,154**	**$ 20,874**	**$ 24,132**	**$ 34,162**	**$ 18,733**	**$ 16,468**	**$ 17,064**	**$ -**	**$ -**	**$ 212,574**
Total Operations & Maintenance	**$ 82,355**	**$ 48,361**	**$ 65,236**	**$ 57,657**	**$ 66,836**	**$ 76,644**	**$ 79,938**	**$ 64,238**	**$ 66,814**	**$ 82,413**	**$ -**	**$ -**	**$ 703,992**
Total Expenditures	**$ 107,635**	**$ 60,007**	**$ 73,266**	**$ 68,321**	**$ 85,816**	**$ 83,585**	**$ 86,909**	**$ 70,866**	**$ 73,424**	**$ 87,081**	**$ -**	**$ -**	**$ 810,411**
Excess (Deficiency) of Revenues over Expenditures	$ (103,577)	$ (27,014)	$ 882,724	$ (54,238)	$ (77,962)	$ (75,405)	$ (68,853)	$ (62,635)	$ (67,304)	$ (75,956)	$ -	$ -	$ 256,279
Net Change in Fund Balance	**$ (103,577)**	**$ (27,014)**	**$ 882,724**	**$ (54,238)**	**$ (77,962)**	**$ (75,405)**	**$ (68,853)**	**$ (62,635)**	**$ (67,304)**	**$ (75,956)**	**$ -**	**$ -**	**$ 256,279**

Sabal Palm

Community Development District

Long Term Debt Report

Series 2014 Special Assessment Bonds, North Parcel Assessment Area Project		
Original Issue Amount:	$3,785,000	
Term 1:	$830,000	
Interest Rate:	6.130%	
Maturity Date:	11/1/2027	
Term 2:	$2,955,000	
Interest Rate:	7.125%	
Maturity Date:	11/1/2044	
Reserve Fund Definition	Lesser of: “ (i) Max Annual Debt Service for Bonds Outstanding (ii) 125% of Average Debt Service for Bonds Outstanding (iii) 10% of original proceeds	
Reserve Fund Requirement	$307,094	
Reserve Fund Balance	2,535	
Bonds Outstanding		$3,785,000
Less: Principal Payment - 11/1/15		($45,000)
Less: Principal Payment - 11/1/16		($45,000)
Less: Principal Payment - 11/1/17		($50,000)
Less: Principal Payment - 11/1/18		($50,000)
Less: Principal Payment - 11/1/19		($55,000)
Less: Principal Payment - 11/1/20		($60,000)
Less: Principal Payment - 11/1/21		($60,000)
Less: Principal Payment - 11/1/22		($65,000)
Less: Principal Payment - 11/1/23		($70,000)
Less: Refinancing Payoff		($3,285,000)
Current Bonds Outstanding		**$0**

Series 2016 Special Assessment Bonds, Palm Cove Assessment Area Project		
Original Issue Amount:	$4,055,000	
Term 1:	$410,000	
Interest Rate:	4.000%	
Maturity Date:	11/1/2022	
Term 2:	$1,415,000	
Interest Rate:	5.250%	
Maturity Date:	11/1/2035	
Term 3:	$2,230,000	
Interest Rate:	5.500%	
Maturity Date:	11/1/2046	
Reserve Fund Definition	50% of Max Annual Debt Service	
Reserve Fund Requirement	$139,138	
Reserve Fund Balance	143,568	
Bonds Outstanding		$4,055,000
Less: Principal Payment - 11/1/17		($60,000)
Less: Principal Payment - 11/1/18		($65,000)
Less: Principal Payment - 11/1/19		($55,000)
Less: Principal Payment - 11/1/20		($70,000)
Less: Principal Payment - 11/1/21		($75,000)
Less: Principal Payment - 11/1/22		($75,000)
Less: Principal Payment - 11/1/23		($80,000)
Less: Principal Payment - 11/1/24		($85,000)
Less: Principal Payment - 11/1/25		($90,000)
Current Bonds Outstanding		**$3,400,000**

Sabal Palm

Community Development District

Long Term Debt Report

Series 2017 Special Assessment Bonds, South Parcel Assessment Area Project

Original Issue Amount:	$4,945,000	
Term 1:	$450,000	
Interest Rate:	4.500%	
Maturity Date:	11/1/2022	
Term 2:	$665,000	
Interest Rate:	4.250%	
Maturity Date:	11/1/2028	
Term 3:	$1,390,000	
Interest Rate:	4.750%	
Maturity Date:	11/1/2037	
Term 4:	$2,440,000	
Interest Rate:	5.000%	
Maturity Date:	11/1/2047	
Reserve Fund Definition	50% of Max Annual Debt Service	
Reserve Fund Requirement	$159,000	
Reserve Fund Balance	163,957	
Bonds Outstanding		$4,945,000
Less: Principal Payment - 11/1/18		($85,000)
Less: Principal Payment - 11/1/19		($85,000)
Less: Principal Payment - 11/1/20		($90,000)
Less: Principal Payment - 11/1/21		($95,000)
Less: Principal Payment - 11/1/22		($95,000)
Less: Principal Payment - 11/1/23		($100,000)
Less: Principal Payment - 11/1/24		($105,000)
Less: Principal Payment - 11/1/25		($110,000)
Current Bonds Outstanding		**$4,180,000**

Series 2024 Special Assessment Refunding Bonds, North Parcel Assessment Area Project

Original Issue Amount:	$2,855,000	
Term 1:	$85,000	
Interest Rate:	5.000%	
Maturity Date:	5/1/2025	
Term 2:	$90,000	
Interest Rate:	5.000%	
Maturity Date:	5/4/2026	
Term 3:	$95,000	
Interest Rate:	5.000%	
Maturity Date:	5/1/2027	
Term 4:	$810,000	
Interest Rate:	5.000%	
Maturity Date:	5/1/2034	
Term 5:	$1,775,000	
Interest Rate:	5.000%	
Maturity Date:	5/1/2044	
Bonds Outstanding		$2,855,000
Less: Principal Payment - 5/1/25		($85,000)
Less: Principal Payment - 5/1/26		($90,000)
Current Bonds Outstanding		**$2,680,000**

Sabal Palm

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts - Broward County

Fiscal Year 2026

	O&M Portion	2014 North Debt Service	2017 South Debt Service	2016 Palm Cove Debt Service	Total
Gross Assessments	$ 1,087,034.49	$ 243,350.58	$ 338,126.16	$ 296,036.90	$ 1,964,548.13
Net Assessments	$ 1,021,812.42	$ 228,749.55	$ 317,838.59	$ 278,274.69	$ 1,846,675.24
allocation in %	55.33%	12.39%	17.21%	15.07%	100.00%

ON ROLL ASSESSMENTS

Date	*Gross Amount*	*Discount/ Penalty*	*Commission*	*Interest*	*Net Receipts*	*O&M Portion*	*2014 North Debt Service*	*2017 South Debt Service*	*2016 Palm Cove Debt Service*	*Total*
11/21/25	$ 59,652.03	$ 2,395.01	$ 572.57	$ -	$ 56,684.45	$ 31,439.94	$ 7,755.22	$ 8,310.91	$ 9,178.39	$ 56,684.45
12/05/25	104,598.09	4,183.83	1,004.15	-	99,410.11	56,133.05	16,454.77	17,619.14	9,203.15	99,410.11
12/23/25	1,708,824.18	68,181.03	16,406.43	-	1,624,236.72	898,389.33	199,549.74	269,924.41	256,373.23	1,624,236.72
01/02/26	9,162.23	274.87	88.86	-	8,798.50	4,836.72	923.68	2,701.19	336.92	8,798.50
01/16/26	9,596.00	287.89	93.08	-	9,215.03	4,772.83	-	4,100.77	341.44	9,215.03
01/23/26	-	-	-	1,192.58	1,192.58	660.14	148.66	196.07	187.70	1,192.58
02/13/26	8,941.77	238.64	87.15	-	8,615.98	4,411.53	(4.43)	4,208.88	-	8,615.98
03/13/26	8,758.79	86.42	117.47	-	8,554.90	4,484.00	-	4,070.90	-	8,554.90
04/10/26	26,881.03	(0.86)	270.61	-	26,611.28	14,457.45	2,151.50	6,915.97	3,086.36	26,611.28
04/24/26	-	-	-	353.51	353.51	184.13	5.04	149.59	14.76	353.51
05/12/26	7,690.74	-	79.22	230.73	7,842.25	4,899.82	2,942.43	-	-	7,842.25
06/12/26	5,975.22	-	61.54	179.26	6,092.94	3,120.63	-	2,972.31	-	6,092.94
07/10/26	14,468.74	-	149.02	434.06	14,753.78	8,226.28	1,961.62	1,382.12	3,183.76	14,753.78
07/24/26	-	-	-	119.39	119.39	67.43	19.63	20.53	11.79	119.39
	$ 1,964,548.82	**$ 75,646.83**	**$ 18,930.10**	**$ 2,509.53**	**$ 1,872,481.42**	**$ 1,036,083.28**	**$ 231,907.85**	**$ 322,572.80**	**$ 281,917.49**	**$ 1,872,481.42**

100.00%	**Gross Percent Collected**
$ (0.69)	**Gross Balance Remaining to Collect**