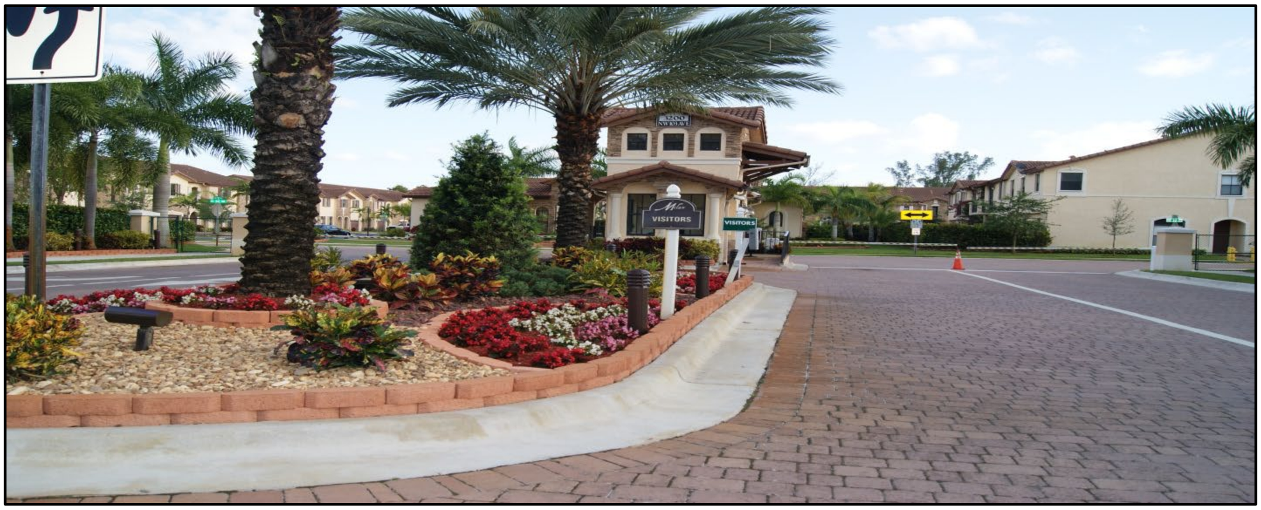

North Dade

Community Development District

www.northdadecdd.com

Maria Godoy, Chair

Franklin Lopez, Vice Chairman

William Cuotto, Assistant Secretary

Pedro Arredondo, Assistant Secretary

Irvin Sosa, Assistant Secretary

August 18, 2026

North Dade

Community Development District

Agenda

Seat 2: Maria Godoy – (C.)	
Seat 1: Franklin Lopez – (V.C.)	
Seat 3: William Cuotto – (A.S.)	
Seat 4: Pedro Arredondo – (A.S.)	
Seat 5: Irvin Sosa – (A.S.)	

Tuesday
August 18, 2026
7:00 p.m.

Milan's Community Center
10284 NW 32nd Terrace, Miami, Florida
Join the meeting now
Meeting ID: 248 832 042 881 5 and Passcode: yo7cw34V
1 872-240-4685 and Phone Conference ID: 698 652 325#

1. Roll Call

2. Audience Comments

3. Approval of the Minutes of the April 21, 2026 Meeting **– Page 4**

4. Public Hearing to Adopt the Fiscal Year 2027 Budget **– Page 9**
   A. Motion to Open the Public Hearing

   B. Public Comment and Discussion

   C. Consideration of **Resolution #2026-02** Annual Appropriation Resolution **– Page 19**

   D. Consideration of **Resolution #2026-03** Levy of Non Ad Valorem Assessments **– Page 22**

   E. Motion to Close the Public Hearing

5. Consideration of Engagement Letter with Grau & Associates to perform the Audit for Fiscal Year Ending September 30, 2026 **– Page 28**

6. Staff Reports
   A. Attorney
      1) Consideration of Request for Adjustment to District Counsel Fee Structure **– Page 33**

      2) Memorandum – 2026 Legislative Update **– Page 35**

   B. Engineer

   C. Manager
      1) Consideration of Proposed Fiscal Year 2027 Meeting Schedule **– Page 41**

      2) Form 1 Financial Disclosure Due July 1, 2026 **– Page 42**

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

      4) Number of Registered Voters in the District – **295 – Page 43**

7. Financial Reports
   A. Acceptance of Check Register **– Page 44**

B. Acceptance of Unaudited Financials **– Page 49**

8. Supervisors Requests

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.northdadecdd.com

MINUTES OF MEETING
NORTH DADE
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the North Dade Community Development District was held on Tuesday, April 21, 2026, at 7:10 p.m. at Milan's Community Center, 10284 NW 32nd Terrace, Miami, Florida.

Present and constituting a quorum were:

Maria Godoy	Chairperson
Franklin Lopez	Vice Chairman
William Cuotto	Assistant Secretary
Pedro Arredondo	Assistant Secretary

Also present were:

Jesus Lorenzo	District Manager
Gabriela Fernandez	District Counsel

FIRST ORDER OF BUSINESS Roll Call

Mr. Lorenzo called the meeting to order at 7:10 p.m. and called the roll.

SECOND ORDER OF BUSINESS Audience Comments

Mr. Lorenzo asked for any audience comments. There being no comments, the next item followed.

THIRD ORDER OF BUSINESS Approval of the Minutes of the October 21, 2025 Meeting

Mr. Lorenzo presented the minutes from the October 21, 2025, meeting and asked for any comments, corrections, or deletions. The Board had no changes to the minutes.

On MOTION by Ms. Godoy, seconded by Mr. Cuotto, with all in favor, the Minutes of the October 21, 2025 Meeting, were approved.

FOURTH ORDER OF BUSINESS **Consideration of Resolution #2026-01 Approving the Proposed Fiscal Year 2027 Budget and Setting the Public Hearing**

Mr. Lorenzo presented Resolution 2026-01, approving the proposed Fiscal Year 2027 budget and setting the related public hearing. Mr. Lorenzo reviewed the budget, noting that the general fund assessment is unchanged from the prior year. The only notable increases were a 6% increase in GMS management services and a $766 increase in the insurance quote; the contingency line was reduced slightly to keep the budget balanced. Mr. Lorenzo reviewed the amortization schedule for the Series 2018 Special Assessment Refunding Bonds, which mature May 1, 2038, clarifying in response to Board questions that the 2018 date reflects a refinancing of the original bond issued to fund the community's infrastructure. Combining the unchanged general fund/maintenance assessment with the fixed annual debt assessment, the total non-ad valorem assessment for the District's 176 townhome units was calculated at $1,730.61 per unit for Fiscal Year 2027.

Mr. Lorenzo stated that Florida law requires the budget public hearing to be set at least 60 days out, and the District's next regularly advertised meeting on June 16, 2026 would not satisfy that minimum. The Board discussed re-advertising for a later June or July date versus using the District's already-advertised August 18, 2026 meeting date to avoid an additional advertising fee. Board consensus was to set the public hearing on August 18, 2026 at 7:00 p.m. at the Milan’s Community Center, 10284 NW 32nd Terrace, Miami, Florida.

On MOTION by Ms. Godoy, seconded by Mr. Arrendondo, with all in favor, Resolution #2026-01 Approving the Proposed Fiscal Year 2027 Budget with no increase in assessments and

Setting the Public Hearing August 18, 2026 at 7:00 p.m., was approved.

FIFTH ORDER OF BUSINESS Acceptance of Audit For Fiscal Year Ending in September 30, 2025

Mr. Lorenzo reviewed the independent audit for the fiscal year ended September 30, 2025. He confirmed the audit was completed in compliance with Florida Statutes, noting the District voluntarily conducts the audit annually even though state law requires it only every three years, and that no significant findings were identified. Responding to Board questions about the audit process, Mr. Lorenzo explained that the District's accounting team provides all supporting documentation, and that both the audit and monthly financial reports are posted online each year for transparency.

On MOTION by Ms. Godoy, seconded by Mr. Arrendondo, with all in favor, Accepting the Audit For Fiscal Year Ending in September 30, 2025, was approved.

SIXTH ORDER OF BUSINESS Discussion of Procedures for the General Election

Mr. Lorenzo briefed the Board on procedures for the upcoming general election, referencing the qualifying-period materials in the agenda package. Two Board seats, Seat 4 and Seat 5, currently held by Pedro and Irvin, are up for election this November. The qualifying period for candidates opens June 8, 2026 and closes June 12, 2026, with paperwork due by June 8th; Form 1 financial disclosure deadlines for the affected seats are also tied to that timeline, distinct from the standard July 1st deadline applicable to other Board members. Mr. Lorenzo said he would follow up with Pedro and Irvin directly by email with detailed instructions and paperwork.

SEVENTH ORDER OF BUSINESS Staff Reports

A. Attorney – Consideration of Request for Adjustment to District Counsel Fee Structure

Ms. Fernandez reviewed the request for adjustment to District Counsel fee structure for the Board proposing an increase to the firm's hourly rates effective October 1, 2026, the first change since 2023. The partner rate would increase from $275 to $300 per hour, and the associate rate from $225 to $250 per hour, consistent with the CPI. Mr. Lorenzo noted the District's legal spending has been modest, totaling roughly $3,000 to $3,500 over the preceding five to six months.

Board direction was for this item to be tabled to the next agenda for further discussion.

B. Engineer

There being no comments, the next item followed.

C. Manager – Update on Sanitary Station

Mr. Lorenzo updated the Board on the sanitary sewer system, reporting that Miami Pump is finalizing the RTU telemetry system and that the related permit remains pending with Miami-Dade County, with approval expected within the next month or so. He noted that the pump well was cleaned this week.

EIGHTH ORDER OF BUSINESS Financial Reports

A. Acceptance of Check Register

B. Acceptance of Unaudited Financials

Mr. Lorenzo presented the financial reports, tab A is the acceptance of the check register, tab B is the acceptance of the final audited financials.

Board members asked several clarifying questions about how individual payments are grouped within the check register, for example, combined checks covering bond payments, management fees, and other recurring vendor invoices, and about check-signing authority. Mr. Lorenzo explained that rests with the Assistant Secretary/Treasurer, typically Patti Powers from the District Manager's office, and is contingent on his approval in accordance with each vendor's agreement.

On MOTION by Ms. Godoy, seconded by Mr. Cuotto, with all in favor, Accepting the Check Register and the Unaudited Financials was approved.

NINTH ORDER OF BUSINESS Supervisors Requests

Mr. Lorenzo reminded Board members of two upcoming compliance deadlines: Form 1 financial disclosure statements, due July 1st for Board members not up for election this cycle, and state-mandated ethics training, due December 31, 2026, which is self-certified on an honor-system basis and can be completed through free online courses of approximately four hours.

TENTH ORDER OF BUSINESS Adjournment

Mr. Lorenzo asked for any other District business to discuss, and upon not hearing any, asked for a motion to adjourn the meeting.

> On MOTION by Mr. Lopez, seconded by Ms. Godoy, with all in favor, the meeting was adjourned at 7:42 p.m.

_______________________________ _______________________________

Secretary / Assistant Secretary Chairman / Vice Chairman

North Dade

Community Development District

Proposed Budget

Fiscal Year 2027

Table of Contents

North Dade

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget Fiscal Year 2026	Actuals Through 7/31/26	Projected Next 2 Months	Projected Through 9/30/26	Proposed Budget Fiscal Year 2027
REVENUES:					
Special Assessments - Tax Roll	$ 135,322	$ 136,499	$ -	$ 136,499	$ 135,322
Interest Income	-	2,672	401	3,073	-
TOTAL REVENUES	**$ 135,322**	**$ 139,171**	**$ 401**	**$ 139,572**	**$ 135,322**
EXPENDITURES:					
General and Administrative:					
Supervisor Fees	$ 4,000	$ 2,200	$ 800	$ 3,000	$ 4,000
Payroll Taxes	306	168	61	230	306
Engineering	4,000	60	2,000	2,060	4,000
Attorney	15,000	5,735	1,912	7,647	12,000
Annual Audit	3,600	3,400	-	3,400	3,500
Dissemination Agent	2,100	1,750	350	2,100	2,100
Assessment Roll Administration	1,540	1,540	-	1,540	1,540
Trustee Fees	3,500	3,500	-	3,500	3,500
Management Fees	40,158	33,465	6,693	40,158	42,567
Information Technology	1,000	833	167	1,000	1,000
Website Maintenance	1,000	833	167	1,000	1,000
Rentals and Leases	2,400	2,000	400	2,400	2,400
Postage & Delivery	200	52	10	63	200
Insurance General Liability	8,634	7,663	-	7,663	8,429
Printing & Binding	500	-	-	-	-
Legal Advertising	1,500	463	578	1,041	1,250
Other Current Charges	500	653	131	784	1,000
Dues, Licenses & Subscriptions	175	175	-	175	175
TOTAL GENERAL AND ADMINISTRATIVE:	**$ 90,113**	**$ 64,491**	**$ 13,268**	**$ 77,759**	**$ 88,967**

North Dade

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget Fiscal Year 2026	Actuals Through 7/31/26	Projected Next 2 Months	Projected Through 9/30/26	Proposed Budget Fiscal Year 2027
Operations and Maintenance					
Lift Station Monthly Maintenance	$ 1,800	$ 1,500	$ 300	$ 1,800	$ 1,800
Quarterly Cleaning Pump Station Wells	2,600	-	1,300	1,300	2,600
Permit and Repairs	25,000	3,358	1,642	5,000	27,500
Reserves/Contingencies	15,809	-	2,635	2,635	14,454
Capital Outlay	-	5,800	-	5,800	-
TOTAL OPERATIONS AND MAINTENANCE	**$ 45,209**	**$ 10,658**	**$ 5,877**	**$ 16,535**	**$ 46,354**
TOTAL EXPENDITURES	**$ 135,322**	**$ 75,149**	**$ 19,145**	**$ 94,294**	**$ 135,321**
EXCESS REVENUES (EXPENDITURES)	**$ (0)**	**$ 64,022**	**$ (18,744)**	**$ 45,277**	**$ -**

North Dade

Community Development District

Exhibit "A"

Allocation of Operating Reserve

OPERATING RESERVE		
Beginning Fund Balance - 10/1/25	$	31,742
Estimated Net Change in Fund Balance - Fiscal Year 2026		45,277
Total Funds Available (Estimated) - 9/30/26		**77,019**
ALLOCATION OF AVAILABLE FUNDS		
Funding for First Quarter Operating Expenditures		33,830
Total Allocation of Available Funds		**33,830**
Total Unassigned (Undesignated) Cash	**$**	**43,189**

North Dade

Community Development District

Budget Narrative

REVENUES

Special Assessments - On Roll
The District will levy a non-ad valorem assessment on all assessable property within the District.

Expenditures - General and Administrative

Supervisors Fees
Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated $200 per meeting in which they attend. The budgeted amount for the fiscal year is based on all supervisors attending 4 meetings.

Payroll Taxes
Payroll taxes on Board of Supervisor's compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor's payroll expenditures.

Engineering
The District's engineer will provide general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review of invoices, and other specifically requested assignments.

Attorney
The District's attorney, will be providing general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

Annual Audit
The District is required to conduct an annual audit of its financial records by an independent certified public accounting firm. The budgeted amount for the fiscal year is based on contracted fees from the previous year engagement plus an anticipated increase.

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 unrated bond issues.

Assessment Roll Administration
GMS SF, LLC provides assessment services for closing lot sales, assessment roll services with the local tax collector and financial advisory services.

Trustee Fees
The District bonds are held and administered by a trustee. This represents the trustee annual fee.

Management Fees
The District receives management, accounting, and administrative services as part of a management agreement with Governmental Management Services-South Florida, LLC. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the management agreement.

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

Rentals and Leases
The District will be charged $200 per month for office rent from Governmental Management Services – South Florida, LLC, for the District's administrative offices located in Miami and Fort Lauderdale.

Postage and Delivery
Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

North Dade

Community Development District

Budget Narrative

Expenditures - General and Administrative (Continued)

Insurance General Liability
The District's general liability and public officials liability insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies.

Printing and Binding
Copies used in the preparation of agenda packages, required mailings, and other special projects.

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

Other Current Charges
This includes monthly bank charges and any other miscellaneous expenses that incur during the fiscal year.

Due, Licenses and Subscriptions
The District is required to pay an annual fee to the Department of Economic Opportunity community affairs for $175.

Contingency/First Quarter Operating
These funds are the first quarter of the following fiscal year of expenses the District will incur before assessments are collected and/or unscheduled expenditures incurred throughout the year, as applicable.

Expenditures – Operations and Maintenance

Lift Station Monthly Maintenance
Costs incurred for the monthly maintenance of the lift station.

Quarterly Cleaning Pump Station Wells
Wet well cleaning performed on a 90-day cycle of the lift station, including debris and grease removal and all disposal fees (DERM and dump).

Permit and Repairs
Represents any miscellaneous field expenses the District might have, including permits, licenses and repairs for the lift station.

Reserves/Contingencies
Funds set aside for a future use to repair or replace capital items.

North Dade

Community Development District

Proposed Budget

Debt Service Series 2018 Special Assessment Refunding Bonds

Description	Adopted Budget Fiscal Year 2026	Actuals Through 7/31/26	Projected Next 2 Months	Projected Through 9/30/26	Proposed Budget Fiscal Year 2027
REVENUES:					
Special Assessments - Tax Roll	$ 154,036	$ 155,376	$ -	$ 155,376	$ 154,036
Interest Income	50	5,696	350	6,046	50
Carry Forward Surplus [1]	82,772	-	80,366	80,366	86,642
TOTAL REVENUES	**$ 236,858**	**$ 161,073**	**$ 80,716**	**$ 241,789**	**$ 240,728**
EXPENDITURES:					
Interest - 11/1	$ 29,574	$ 29,574	$ -	$ 29,574	$ 27,894
Interest - 5/1	29,574	29,574	-	29,574	27,894
Principal - 5/1	96,000	96,000	-	96,000	100,000
TOTAL EXPENDITURES	**$ 155,148**	**$ 155,148**	**$ -**	**$ 155,148**	**$ 155,788**
EXCESS REVENUES (EXPENDITURES)	**$ 81,710**	**$ 5,925**	**$ 80,716**	**$ 86,642**	**$ 84,940**

[1] Carry Forward is Net of Reserve Requirement

Interest Due 11/1/27	$26,143.75
	$26,143.75

North Dade

Community Development District

Amortization Schedule

Debt Service Series 2018 Special Assessment Refunding Bonds

Period	Outstanding Balance	Principal	Interest	Annual Debt Service
05/01/26	$ 1,536,000	$ 96,000	$ 29,573.75	$ -
11/01/26	1,440,000	-	27,893.75	153,467.50
05/01/27	1,440,000	100,000	27,893.75	
11/01/27	1,340,000	-	26,143.75	154,037.50
05/01/28	1,340,000	99,000	26,143.75	
11/01/28	1,241,000	-	24,411.25	149,555.00
05/01/29	1,241,000	102,000	24,411.25	
11/01/29	1,139,000	-	22,498.75	148,910.00
05/01/30	1,139,000	111,000	22,498.75	
11/01/30	1,028,000	-	20,417.50	153,916.25
05/01/31	1,028,000	114,000	20,417.50	
11/01/31	914,000	-	18,280.00	152,697.50
05/01/32	914,000	118,000	18,280.00	
11/01/32	796,000	-	15,920.00	152,200.00
05/01/33	796,000	121,000	15,920.00	
11/01/33	675,000	-	13,500.00	150,420.00
05/01/34	675,000	125,000	13,500.00	
11/01/34	550,000	-	11,000.00	149,500.00
05/01/35	550,000	133,000	11,000.00	
11/01/35	417,000	-	8,340.00	152,340.00
05/01/36	417,000	131,000	8,340.00	
11/01/36	286,000	-	5,720.00	145,060.00
05/01/37	286,000	139,000	5,720.00	
11/01/37	147,000	-	2,940.00	147,660.00
05/01/38	147,000	147,000	2,940.00	149,940.00
Total		**$ 1,536,000**	**$ 423,704**	**$ 1,959,704**

North Dade

Community Development District

Non-Ad Valorem Assessments Comparison

Product	O&M Units	Bonds Units 2018	Annual Maintenance Assessments			Annual Debt Assessments			Total Assessed Per Unit		
			Fiscal Year 2027	**Fiscal Year 2026**	**Increase/ (decrease)**	**Fiscal Year 2027**	**Fiscal Year 2026**	**Increase/ (decrease)**	**Fiscal Year 2027**	**Fiscal Year 2026**	**Increase/ (decrease)**
Townhomes	176	176	**$809.34**	$809.34	**$0.00**	**$921.27**	$921.27	**$0.00**	**$1,730.61**	$1,730.61	**$0.00**
Total Assessment Units	176	176									

RESOLUTION 2026-02
[FY 2027 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE NORTH DADE 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 North Dade 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 NORTH DADE 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 North Dade 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 18th DAY OF August, 2026.

ATTEST:

NORTH DADE 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 NORTH DADE 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 North Dade 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 Miami-Dade 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 North Dade 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 NORTH DADE 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 18th day of August 2026.

ATTEST:	**NORTH DADE 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	Maintenance Assessment on Tax Roll	FOLIO	Maintenance Assessment on Tax Roll
35-3029-114-0010	$809.34	35-3029-114-0890	$809.34
35-3029-114-0020	$809.34	35-3029-114-0900	$809.34
35-3029-114-0030	$809.34	35-3029-114-0910	$809.34
35-3029-114-0040	$809.34	35-3029-114-0920	$809.34
35-3029-114-0050	$809.34	35-3029-114-0930	$809.34
35-3029-114-0060	$809.34	35-3029-114-0940	$809.34
35-3029-114-0070	$809.34	35-3029-114-0950	$809.34
35-3029-114-0080	$809.34	35-3029-114-0960	$809.34
35-3029-114-0090	$809.34	35-3029-114-0970	$809.34
35-3029-114-0100	$809.34	35-3029-114-0980	$809.34
35-3029-114-0110	$809.34	35-3029-114-0990	$809.34
35-3029-114-0120	$809.34	35-3029-114-1000	$809.34
35-3029-114-0130	$809.34	35-3029-114-1010	$809.34
35-3029-114-0140	$809.34	35-3029-114-1020	$809.34
35-3029-114-0150	$809.34	35-3029-114-1030	$809.34
35-3029-114-0160	$809.34	35-3029-114-1040	$809.34
35-3029-114-0170	$809.34	35-3029-114-1050	$809.34
35-3029-114-0180	$809.34	35-3029-114-1060	$809.34
35-3029-114-0190	$809.34	35-3029-114-1070	$809.34
35-3029-114-0200	$809.34	35-3029-114-1080	$809.34
35-3029-114-0210	$809.34	35-3029-114-1090	$809.34
35-3029-114-0220	$809.34	35-3029-114-1100	$809.34
35-3029-114-0230	$809.34	35-3029-114-1110	$809.34
35-3029-114-0240	$809.34	35-3029-114-1120	$809.34
35-3029-114-0250	$809.34	35-3029-114-1130	$809.34
35-3029-114-0260	$809.34	35-3029-114-1140	$809.34
35-3029-114-0270	$809.34	35-3029-114-1150	$809.34
35-3029-114-0280	$809.34	35-3029-114-1160	$809.34
35-3029-114-0290	$809.34	35-3029-114-1170	$809.34
35-3029-114-0300	$809.34	35-3029-114-1180	$809.34
35-3029-114-0310	$809.34	35-3029-114-1190	$809.34
35-3029-114-0320	$809.34	35-3029-114-1200	$809.34
35-3029-114-0330	$809.34	35-3029-114-1210	$809.34
35-3029-114-0340	$809.34	35-3029-114-1220	$809.34
35-3029-114-0350	$809.34	35-3029-114-1230	$809.34
35-3029-114-0360	$809.34	35-3029-114-1240	$809.34
35-3029-114-0370	$809.34	35-3029-114-1250	$809.34
35-3029-114-0380	$809.34	35-3029-114-1260	$809.34
35-3029-114-0390	$809.34	35-3029-114-1270	$809.34
35-3029-114-0400	$809.34	35-3029-114-1280	$809.34
35-3029-114-0410	$809.34	35-3029-114-1290	$809.34
35-3029-114-0420	$809.34	35-3029-114-1300	$809.34
35-3029-114-0430	$809.34	35-3029-114-1310	$809.34
35-3029-114-0440	$809.34	35-3029-114-1320	$809.34
35-3029-114-0450	$809.34	35-3029-114-1330	$809.34
35-3029-114-0460	$809.34	35-3029-114-1340	$809.34
35-3029-114-0470	$809.34	35-3029-114-1350	$809.34
35-3029-114-0480	$809.34	35-3029-114-1360	$809.34
35-3029-114-0490	$809.34	35-3029-114-1370	$809.34
35-3029-114-0500	$809.34	35-3029-114-1380	$809.34
35-3029-114-0510	$809.34	35-3029-114-1390	$809.34
35-3029-114-0520	$809.34	35-3029-114-1400	$809.34
35-3029-114-0530	$809.34	35-3029-114-1410	$809.34
35-3029-114-0540	$809.34	35-3029-114-1420	$809.34

Exhibit "B"

FOLIO	Maintenance Assessment on Tax Roll	FOLIO	Maintenance Assessment on Tax Roll
35-3029-114-0550	$809.34	35-3029-114-1430	$809.34
35-3029-114-0560	$809.34	35-3029-114-1440	$809.34
35-3029-114-0570	$809.34	35-3029-114-1450	$809.34
35-3029-114-0580	$809.34	35-3029-114-1460	$809.34
35-3029-114-0590	$809.34	35-3029-114-1470	$809.34
35-3029-114-0600	$809.34	35-3029-114-1480	$809.34
35-3029-114-0610	$809.34	35-3029-114-1490	$809.34
35-3029-114-0620	$809.34	35-3029-114-1500	$809.34
35-3029-114-0630	$809.34	35-3029-114-1510	$809.34
35-3029-114-0640	$809.34	35-3029-114-1520	$809.34
35-3029-114-0650	$809.34	35-3029-114-1530	$809.34
35-3029-114-0660	$809.34	35-3029-114-1540	$809.34
35-3029-114-0670	$809.34	35-3029-114-1550	$809.34
35-3029-114-0680	$809.34	35-3029-114-1560	$809.34
35-3029-114-0690	$809.34	35-3029-114-1570	$809.34
35-3029-114-0700	$809.34	35-3029-114-1580	$809.34
35-3029-114-0710	$809.34	35-3029-114-1590	$809.34
35-3029-114-0720	$809.34	35-3029-114-1600	$809.34
35-3029-114-0730	$809.34	35-3029-114-1610	$809.34
35-3029-114-0740	$809.34	35-3029-114-1620	$809.34
35-3029-114-0750	$809.34	35-3029-114-1630	$809.34
35-3029-114-0760	$809.34	35-3029-114-1640	$809.34
35-3029-114-0770	$809.34	35-3029-114-1650	$809.34
35-3029-114-0780	$809.34	35-3029-114-1660	$809.34
35-3029-114-0790	$809.34	35-3029-114-1670	$809.34
35-3029-114-0800	$809.34	35-3029-114-1680	$809.34
35-3029-114-0810	$809.34	35-3029-114-1690	$809.34
35-3029-114-0820	$809.34	35-3029-114-1700	$809.34
35-3029-114-0830	$809.34	35-3029-114-1710	$809.34
35-3029-114-0840	$809.34	35-3029-114-1720	$809.34
35-3029-114-0850	$809.34	35-3029-114-1730	$809.34
35-3029-114-0860	$809.34	35-3029-114-1740	$809.34
35-3029-114-0870	$809.34	35-3029-114-1750	$809.34
35-3029-114-0880	$809.34	35-3029-114-1760	$809.34
		TOTAL	**$142,443.84**

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
North Dade 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 North Dade Community Development District, Miami-Dade County, Florida ("the District") for the fiscal year ended September 30, 2026. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of North Dade 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 $3,500 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 North Dade 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 North Dade Community Development District.

By: ______________________________

Title: ______________________________

Date: ______________________________

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

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OF COUNSEL:
CLARK J. COCHRAN, JR.
SUSAN F. DELEGAL
DENNIS E. LYLES
BRUCE M. RAMSEY
RICHARD T. WOULFE

February 3, 2026

VIA E-MAIL ONLY– JLorenzo@gmssf.com

Mr. Jesus Lorenzo
District Manager
Governmental Management Services
5385 N. Nob Hill Road
Sunrise, FL 33351

Re: Adjustment to District Counsel Fee Structure
North Dade Community Development District
Our File: 707.05142

Dear Jesus:

This firm's current fee structure has been in place since 2023. Although we are certainly mindful of the necessity to keep increases in the District's expenses, including the cost of legal services, to a minimum, it has become necessary for us to adjust our hourly rates effective, October 1, 2026, as follows:

- Attorneys/Partners: $300.00 per hour
- Attorneys/Associates: $250.00 per hour

This hourly fee structure will be adjusted on a periodic basis in connection with the District's budget process no later than every third Fiscal Year to reflect changes in the Consumer Price Index published by the U. S. Department of Labor.

Naturally, should you feel you have any questions or require any further information in support of this adjustment you should feel free to contact me at your convenience. As I think you are aware, we very much appreciate the opportunity to serve as District Counsel as well as your courtesy and cooperation with regard to the necessity of what we believe to be both infrequent and reasonable adjustments to our schedule of professional fees.

Very truly yours,

Michael J. Pawelczyk
For the Firm

MJP/jmp

cc: Jennifer McConnell, GMS (via email only)

MEMORANDUM

TO: District Manager

FROM: Billing Cochran, P.A.
District Counsel

DATE: June 11, 2026

RE: 2026 Legislative Update

As District Counsel, throughout the year we continuously monitor pending legislation that may be applicable to the governance and operation of our Community Development District and other Special District clients. It is at this time of year that we summarize those legislative acts that have become law during the most recent legislative session, as follows:

1. Chapter [TBD], Laws of Florida (HB 0145). This legislation amends the sovereign-immunity statute to raise liability caps and change tort-claim procedures for government entities. The bill revises Section 768.28, Florida Statutes, increasing the statutory limits on damages recoverable against the state and its agencies/subdivisions (including special districts). For causes of action accruing on or after October 1, 2026, the liability caps increase from $200,000 to $350,000 per person and from $300,000 to $500,000 per incident. The bill also authorizes state agencies and subdivisions to settle claims or judgments in excess of those caps, up to available insurance limits, without requiring a legislative claims bill.

The bill authorizes a state subdivision (e.g. counties, municipalities, special districts including CDDs) to settle a claim or judgment in excess of the statutory cap without requiring a separate legislative claim bill, so long as settlement is within insurance coverage limits. The bill prohibits any insurance policy issued on or after October 1, 2026, from conditioning liability coverage or payment on the later enactment of a legislative claim bill.

In addition, the bill shortens the pre-suit notice period by requiring claimants to present a claim to the appropriate agency within 18 months after accrual of the claim, rather than the current three-year period. It also revises the statute of limitations by requiring most negligence actions against governmental entities to be filed within two (2) years, while maintaining existing limitations periods for medical malpractice, wrongful death, and contribution claims. The bill also reduces the time for an agency or the Department of Financial Services to make a final disposition of a claim before it is deemed denied, from six (6) months to four (4) months.

This law applies directly to CDDs because CDDs are among the “subdivisions” of state government covered by section 768.28, Florida Statutes. As such CDDs may now be subject to higher damage awards for tort claims.

2. Chapter [TBD], Laws of Florida (HB 273). This legislation revises Florida law governing state financial assistance and rural economic development programs to include certain special districts and improve payment processing for eligible rural entities. The bill amends Section 215.971, Florida Statutes to allow state agencies, under certain conditions, to directly facilitate or expedite payment of invoices for counties, municipalities, and qualifying special districts, particularly those located in rural areas or designated rural areas of opportunity. It authorizes agencies to structure agreements so that eligible rural governments and certain special districts, especially those providing water and wastewater services, receive faster payment processing for verified, completed work. The intent is to reduce financial strain and cash flow challenges that rural entities often face when administering state-funded projects, while preserving existing legal and regulatory requirements. The legislation also amends Section 288.0656, Florida Statutes to expand the definition of "rural community" to explicitly include independent special districts that provide water and wastewater services within rural areas of opportunity. This expansion makes those districts eligible for rural economic development support programs and related state assistance. The act takes effect July 1, 2026.

This legislation applies CDDs in a limited and conditional way, depending on the type of CDD and the services it provides. CDDs that are involved in state-funded infrastructure projects, such as water, wastewater, drainage, or utility improvements, may benefit from the amendment to Section 215.971, Florida Statutes. If a CDD is acting as a recipient or sub recipient of state financial assistance, the law allows state agencies to structure agreements so that invoices can be processed and paid more quickly for verified work. This can improve cash flow for CDDs building infrastructure, particularly smaller or rural CDDs that rely on this type of reimbursement funding. Second, the bill's expansion of the definition of "rural community" under Section 288.0656, Florida Statutes generally does not directly include most CDDs, because eligibility is tied primarily to counties, municipalities, and independent special districts providing water and wastewater services in rural areas of opportunity. A typical CDD would only benefit if it meets those narrow conditions, meaning it operates in a qualifying rural area and functions in a way that aligns with the statutory definition (or is structured similarly to an independent utility-focused district).

3. Chapter [TBD], Laws of Florida (HB 0655). This legislation creates a new exemption under Florida law (Section 70.90, Florida Statutes) that allows agencies to hold closed attorney-client meetings during the 90-day notice period for claims brought under the Bert J. Harris, Jr., Private Property Rights Protection Act. These closed meetings are limited to discussions between the agency and its attorney for purposes of settlement strategy or negotiation of private property rights claims. While the meetings are exempt from Florida's Sunshine Law, they must still be recorded by a certified court reporter, fully transcribed, and later released as a public record once the claim is resolved or the statute of limitations expires if no settlement or litigation occurs.

The law also creates a temporary public records exemption for the transcripts, recordings, minutes, and related materials generated during these closed sessions, ensuring confidentiality during active negotiations. However, this exemption is not permanent; it is subject to future legislative review and sunsets in 2031 unless reenacted. The act takes effect July 1, 2026.

The law allows a CDD Board of Supervisors to hold closed attorney-client sessions when the CDD is facing a pre-suit claim under the Bert J. Harris, Jr., Private Property Rights Protection Act regarding topics such as land use impacts, infrastructure construction, easement disputes, and development-related claims that can trigger property rights assertions under the Bert Harris Act.

During these closed sessions, the CDD can privately discuss settlement strategy with its attorney without public disclosure of sensitive legal positions. However, the exemption is narrow and procedural. The CDD must still provide public notice of the meeting, the session must begin and end in an open meeting, and a certified court reporter must record everything discussed. Although the discussion is confidential at the time, the transcript becomes a public record once the claim is resolved or the statutory timeframe expires if no settlement or lawsuit is filed.

4. Chapter 2026-115, Laws of Florida (HB 1085). This legislation creates the Local Government Cybersecurity Protection Program within the Florida Digital Service to assist local governments in strengthening cybersecurity defenses, particularly against threats such as ransomware. It establishes a statewide grant and procurement program that allows eligible local governments to access cybersecurity-related information technology commodities and services through contracts managed by the Florida Digital Service, with a preference for fiscally constrained counties. The program also requires data-sharing agreements between the state and participating local governments to support threat detection, prevention, and incident response.

Local governments may either apply for grants or independently purchase cybersecurity services through state-negotiated contracts, though the local government remains responsible for any associated costs. The law further requires annual reporting to the Governor and Legislature on program participation, funding, and outcomes, ensuring oversight and transparency. The program is set to operate through 2031 unless reenacted. The act takes effect July 1, 2026.

This law applies to CDDs because CDDs are local governments for many operational purposes, including infrastructure, procurement, and administrative functions, and therefore fall within the category of eligible participants under the Local Government Cybersecurity Protection Program. CDDs would be able to access state-negotiated cybersecurity contracts and services through the Florida Digital Service to improve protection of district systems. Even if a CDD does not apply for a cybersecurity grant, it may still purchase cybersecurity commodities and services through the state contracts, which could help reduce costs and improve security standards. However, participation is optional rather than mandatory, and CDDs remain responsible for all costs associated with any purchases or services obtained under the program.

5. Chapter [TBD], Laws of Florida (SB 1180). This legislation makes several targeted but significant changes to the law governing CDDs under Chapter 190, Florida Statutes, with the most important impact being the creation of a formal recall process for elected board members. The bill's primary feature is the creation of a new statutory section establishing a detailed procedure that allows qualified electors within a CDD to remove elected members of the board of supervisors through a recall process. The law limits recall to specific grounds such as malfeasance, misfeasance, neglect of duty, incompetence, drunkenness, permanent inability to perform duties, or conviction of certain felonies. It sets out a structured, multi-step process that begins with a petition signed by at least 10 percent of eligible voters, followed by verification of signatures, the preparation of a formal record of recall proceedings, and then a second petition requiring 15 percent of electors to trigger a recall referendum. If the referendum proceeds, a majority vote determines whether the board member is removed from office, and any resulting vacancy is filled according to existing statutory procedures. The legislation also imposes campaign finance requirements on recall efforts, establishes timelines, governs petition form and verification, allows limited withdrawal of signatures, and creates penalties for fraud or misconduct in the petition process. In addition to the recall framework, the bill clarifies that CDD board members elected by residents are subject to recall, aligning CDD governance more closely with other forms of local government accountability. It also provides that individuals removed by recall, or who resign after a recall petition is filed, are ineligible for reappointment to the board for two years.

The legislation further revises the definition of "compact, urban, mixed-use district" under Section 190.003, Florida Statutes. The revised definition applies to districts consisting of a maximum of 75 acres located within a municipality and within either a qualified opportunity zone or a community redevelopment area. The amendment clarifies qualifying development thresholds by providing that such districts must include either at least 400,000 square feet of retail development and 500 residential units, or at least 250,000 square feet of commercial development and 500 affordable residential rental units for very-low-income, low-income, or moderate-income persons. This revision is significant for developers because it affects eligibility and structuring considerations for the creation of certain community development districts.

The legislation clarifies that restrictions on local regulation of synthetic turf do not prevent a CDD from enforcing private deed restrictions, preserving a CDD's ability to uphold community standards through covenants. The act takes effect July 1, 2026.

This law applies directly to CDDs because it creates, for the first time, a formal statutory process that allows residents to recall elected members of a CDD board of supervisors. It introduces clear procedures, thresholds, and legal standards for removal, thereby increasing accountability of board members to district electors. The law also clarifies that CDDs may continue enforcing deed restrictions despite broader limits on local regulation of synthetic turf and updates certain statutory definitions affecting district formation and development. Overall, the most significant impact is the shift toward greater resident oversight and governance accountability within CDDs.

5. Chapter 2026-3, Laws of Florida (SB 290). This legislation revises multiple areas of state law, with a primary focus on agriculture, public safety, contractor regulation, and consumer protection. A significant component of the legislation strengthens contractor and vendor accountability by requiring contractors to pay subcontractors and suppliers within 45 days of receiving payment, or in accordance with contractual terms, and authorizing disciplinary action for noncompliance. Additionally, vendors that default on contracts, fail to pay subcontractors, or demonstrate repeated poor performance may be suspended or barred from public contracting for up to five years.

The bill further clarifies and reinforces how public entities may lawfully spend funds and administer contracts for public purposes. The legislation affirms that public funds may be used for core governmental infrastructure and improvements, such as public buildings, emergency shelters, affordable housing, and energy efficiency projects, thereby helping to define the scope of permissible capital projects and expenditures. At the same time, it places limitations on the use of public funds for certain privately owned facilities, reinforcing the principle that expenditures must primarily serve a valid public purpose rather than confer a disproportionate private benefit. The act takes effect July 1, 2026.

This law applies directly to CDDs because CDDs function as local units of special-purpose government that procure services, manage infrastructure, and enter into public contracts. Since a CDD regularly contracts for construction, maintenance, and infrastructure improvements, the new requirement that contractors timely pay subcontractors and suppliers directly affects how a CDD administers its contracts. In addition, the provisions allowing suspension or disqualification of nonperforming vendors from public contracting are relevant to CDD procurement practices, especially where the district adopts or mirrors state purchasing standards. CDDs routinely finance and construct infrastructure such as roadways, utilities, stormwater systems, and public facilities. Clarifications regarding allowable public expenditures, such as for government buildings, emergency shelters, and infrastructure, help define the scope of permissible CDD projects and may influence how CDDs' structure future capital plans and bond-funded improvements.

Portions of the bill related to consumer protection and fraud prevention, including prohibitions on misrepresentation (such as impersonating officials), have indirect relevance. CDDs and District Management interact with residents, property owners, and contractors, so these provisions reinforce broader legal standards around transparency, proper representation, and avoidance of deceptive practices in district operations.

6. Chapter 2026-7, Laws of Florida (HB 399). This legislation is a comprehensive land use and development reform measure that primarily limits local government discretion in permitting, zoning, and development regulation while promoting consistency, affordability, and predictability in the development process. A central component of the legislation requires that application fees for development permits and orders imposed by counties and municipalities must be directly tied to the actual costs of reviewing and processing applications, must be publicly listed, and may not be based on construction value or project cost, thereby preventing fee structures that scale with development size rather than administrative expense. The act takes effect upon becoming law.

Even though CDDs do not exercise zoning or land use regulatory authority, the law applies to CDDs as infrastructure and service providers within the framework established by counties and municipalities. As a result, the bill's restrictions on local governments, particularly those related to development permitting, zoning, and land development regulations, will shape the regulatory environment in which CDDs plan, finance, and construct infrastructure.

The provisions limiting development application fees to actual administrative costs may reduce overall project costs for developments within CDD boundaries, which can influence the scope and timing of infrastructure financed by the CDD, including roads, utilities, and stormwater systems. Similarly, the requirement for more objective and clearly defined compatibility standards, along with limits on discretionary denials, may create a more predictable entitlement process, allowing CDDs to better coordinate infrastructure planning with approved development timelines and reduce delays that can affect bond issuances or capital improvement programs.

Although Chapter 2026-7 does not directly regulate CDD powers or governance, it significantly affects the local government land use framework that CDDs rely on, thereby affecting development timing, infrastructure planning, financing, and overall project feasibility within district boundaries.

7. Chapter [TBD], Laws of Florida (HB 967). This legislation establishes a clear legislative intent that local governments must accept electronic forms of payment, including credit cards, debit cards, charge cards, and electronic funds transfers, and specifically requires units of local government to offer online payment options. This applies broadly to counties, municipalities, special districts, and other local government entities, as well as constitutional officers such as clerks of court and tax collectors, unless another form of payment is required by law.

The legislation also preserves existing authority allowing local governments to pass along processing fees to users who choose electronic payment methods and confirms that governments are not liable for verifying card validity or available funds when processing such transactions. Importantly, it mandates that if a local government accepts electronic payments, it must also maintain an online system for doing so, reinforcing a statewide push toward digital accessibility and standardized payment options.

This legislation requires CDDs that collect any type of payment, such as fees, user charges, amenity payments, permit-related charges, or other CDD revenues, to offer electronic payment options, including credit cards, debit cards, and electronic funds transfers. It also specifically requires that if a CDD accepts electronic payments at all, it must maintain a system for accepting those payments online, which may require updates to CDD websites, billing platforms, or third-party payment processors. The legislation also allows CDDs to continue passing through processing fees associated with electronic payments (such as credit card convenience fees), and it preserves their ability to require verification of payment validity and sufficient funds. However, it removes discretion in practice by making online payment capability a mandatory feature for any CDD that accepts electronic payments in any form.

For convenience, we have included copies of the legislation referenced in this memorandum. We request that you include this memorandum as part of the agenda packages for upcoming meetings of the governing boards of those special districts in which you serve as the District Manager and this firm serves as District Counsel. For purposes of the agenda package, it is not necessary to include the attached legislation, as we can provide copies to anyone requesting the same. Copies of the referenced legislation are also accessible by visiting this link: http://laws.flrules.org/.

BOARD OF SUPERVISORS MEETING DATES
NORTH DADE COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027

The Board of Supervisors of the North Dade Community Development District will hold their regular meetings for the Fiscal Year 2026/2027 at 7:00 PM at Milan's Community Center, 10284 NW 32 Terrace, Miami, Florida, on the third Tuesday of each month as follows::

October 20, 2026
November 17, 2026
December 15, 2026
February 16, 2027
April 20, 2027
June 15, 2027
August 17, 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.northdadecdd.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.

Jesus Lorenzo, Manager

Public Search Results

In the search results grid, organization names are linked to coordinator contact information. The 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	FILINGS
316895	2025	Pedro Arredondo	• North Dade Community Development District - Board of Supervisors	Form 1 with COE	Form 1 - 7/11/2026	View Filings
316868	2025	William Cuotto	• North Dade Community Development District - Board of Supervisors	Form 1 with COE	Form 1 - 7/28/2026	View Filings
301063	2025	Maria Godoy	• North Dade Community Development District - Board of Supervisors	Form 1 with COE	Form 1 - 6/16/2026	View Filings
233589	2025	Franklin Lopez	• North Dade Community Development District - Board of Supervisors	Form 1 with COE	Form 1 Not Filed	View Filings
316896	2025	Irvin Sosa	• North Dade Community Development District - Board of Supervisors	Form 1 with COE	Form 1 - 7/26/2026	View Filings

1-5 of 5 Rows per page: 25 1

Back

Alina Garcia
Supervisor of Elections

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Miami, FL 33172

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TTY 305-499-8480

votemiamidade.gov
@votemiamidade

CERTIFICATION

STATE OF FLORIDA)

COUNTY OF MIAMI-DADE)

I, Alina Garcia, Supervisor of Elections of Miami-Dade County, Florida, do hereby certify that **North Dade Community Development District**, as described in the attached **MAP**, has **295** voters.

Alina Garcia
Supervisor of Elections

WITNESS MY HAND AND OFFICIAL SEAL, AT MIAMI, MIAMI-DADE COUNTY, FLORIDA, ON THIS 29th DAY OF APRIL, 2026

Please submit a check for $60.00 to our office payable to "Miami-Dade County Office of the Supervisor of Elections" for the cost of certifying the number of registered voters.

North Dade

COMMUNITY DEVELOPMENT DISTRICT

Check Register

Date	Check Numbers	Amount
4/7/26	959-960	$4,190.38
4/14/26	961-962	$13,438.31
05/05/26	963-966	$4,714.97
06/09/26	967-970	$5,588.15
07/07/26	971-974	$4,540.38
07/14/26	975-976	$4,000.00
08/11/26	977-978	$4,191.20
	TOTAL	**$40,663.39**

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/07/26	00001	4/01/26	254	202604	310-51300-34000		*	3,346.50		
			MGMT FEE 04/26							
		4/01/26	254	202604	310-51300-44000		*	200.00		
			RENT 04/26							
		4/01/26	254	202604	310-51300-35100		*	83.33		
			COMPUTER TIME 04/26							
		4/01/26	254	202604	310-51300-31300		*	175.00		
			DISSEMINATION AGENT SVCS							
		4/01/26	254	202604	310-51300-35110		*	83.33		
			WEB ADMIN 04/26							
		4/01/26	254	202604	310-51300-42000		*	2.22		
			POSTAGE&DELIVERY 04/26							
						GOVERNMENTAL MANAGEMENT SERVICES			3,890.38	000959
4/07/26	00033	3/11/26	10-57428	202603	320-53800-46000		*	150.00		
			MAINT 03/26							
		4/06/26	10-57933	202604	320-53800-46000		*	150.00		
			MAINT 04/26							
						MIAMI DADE PUMP AND SUPPLY CO			300.00	000960
4/14/26	00003	3/31/26	198059	202603	310-51300-31500		*	500.00		
			SVCS 03/26							
						BILLING COCHRAN PA			500.00	000961
4/14/26	00016	4/14/26	04142026	202604	300-20700-10100		*	12,938.31		
			TRANSFER OF TAX RECEIPTS							
						NORTH DADE CDD C/O WELLS FARGO			12,938.31	000962
5/05/26	00006	4/21/26	92635656	202604	310-51300-42000		*	11.90		
			DELIVERY THRU 04/14/26							
						FEDEX			11.90	000963
5/05/26	00001	5/01/26	255	202605	310-51300-34000		*	3,346.50		
			MGMT FEE 05/26							
		5/01/26	255	202605	310-51300-44000		*	200.00		
			RENT 05/26							
		5/01/26	255	202605	310-51300-35100		*	83.33		
			COMPUTER TIME 05/26							
		5/01/26	255	202605	310-51300-31300		*	175.00		
			DISSEMINATION AGENT SVCS							
		5/01/26	255	202605	310-51300-35110		*	83.33		
			WEBSITE ADMIN 05/26							
		5/01/26	255	202605	310-51300-51000		*	.15		
			OFFICE SUPPLEIS 05/26							
		5/01/26	255	202605	310-51300-42000		*	4.76		
			POSTAGE&DELIVERY 05/26							
						GOVERNMENTAL MANAGEMENT SERVICES			3,893.07	000964

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/05/26	00033	5/03/26	10-58450	202605	320-53800-49000	LIFT STATION CLEAN 05/26		*	750.00		
							MIAMI DADE PUMP AND SUPPLY CO			750.00	000965
5/05/26	00018	4/29/26	04292026	202604	310-51300-49000	REGISTERED VOTER FEE		*	60.00		
							MIAMI DADE COUNTY ELECTIONS			60.00	000966
6/09/26	00003	4/30/26	198581	202604	310-51300-31500	SVCS 04/26		*	1,080.00		
							BILLING COCHRAN PA			1,080.00	000967
6/09/26	00001	6/01/26	256	202606	310-51300-34000	MGMT FEE 06/26		*	3,346.50		
		6/01/26	256	202606	310-51300-44000	RENT 06/26		*	200.00		
		6/01/26	256	202606	310-51300-35100	COMPUTER TIME 06/26		*	83.33		
		6/01/26	256	202606	310-51300-31300	DISSEMINATION AGENT SVCS		*	175.00		
		6/01/26	256	202606	310-51300-35110	WEBSITE ADMIN 06/26		*	83.33		
		6/01/26	256	202606	310-51300-42000	POSTAGE&DELIVERY 06/26		*	7.35		
							GOVERNMENTAL MANAGEMENT SERVICES			3,895.51	000968
6/09/26	00031	5/31/26	IN153475	202605	310-51300-48000	NOTICE OF GE PROCEDURES		*	462.64		
							MCCLATCHY COMPANY LLC			462.64	000969
6/09/26	00033	5/15/26	10-58744	202605	320-53800-46000	MAINT 05/26		*	150.00		
							MIAMI DADE PUMP AND SUPPLY CO			150.00	000970
7/07/26	00003	5/31/26	199097	202605	310-51300-31500	SVCS 05/26		*	1,580.00		
		5/31/26	199097	202605	310-51300-31500	SVCS 05/26		V	1,580.00-		
							BILLING COCHRAN PA			.00	000971
7/07/26	00001	7/01/26	257	202607	310-51300-34000	MGMT FEE 07/26		*	3,346.50		
		7/01/26	257	202607	310-51300-44000	RENT 07/26		*	200.00		
		7/01/26	257	202607	310-51300-35100	COMPUTER TIME 07/26		*	83.33		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		7/01/26	257	202607	310-51300-31300		*	175.00		
			DISSEMINATION AGENT SVCS							
		7/01/26	257	202607	310-51300-35110		*	83.33		
			WEBSITE ADMIN 07/26							
		7/01/26	257	202607	310-51300-42000		*	2.22		
			POSTAGE&DELIVERY 07/26							
						GOVERNMENTAL MANAGEMENT SERVICES			3,890.38	000972
7/07/26	00033	6/17/26	10-59359	202606	320-53800-46000		*	150.00		
			MAINT 06/26							
						MIAMI DADE PUMP AND SUPPLY CO			150.00	000973
7/07/26	00003	5/31/26	199097	202605	310-51300-31500		*	500.00		
			SVCS 05/26							
						BILLING COCHRAN PA			500.00	000974
7/14/26	00003	6/30/26	199569	202606	310-51300-31500		*	500.00		
			SVCS 06/26							
						BILLING COCHRAN PA			500.00	000975
7/14/26	00030	7/07/26	2571874	202607	310-51300-32300		*	3,500.00		
			ADMIN 07/11/26-07/10/27							
						COMPUTERSHARE TRUST COMPANY N.A.			3,500.00	000976
8/11/26	00001	8/01/26	258	202608	310-51300-34000		*	3,346.50		
			MGMT FEE 08/26							
		8/01/26	258	202608	310-51300-44000		*	200.00		
			RENT 08/26							
		8/01/26	258	202608	310-51300-35100		*	83.33		
			COMPUTER TIME 08/26							
		8/01/26	258	202608	310-51300-31300		*	175.00		
			DISSEMINATION AGENT SVCS							
		8/01/26	258	202608	310-51300-35110		*	83.33		
			WEBSITE ADMIN 08/26							
		8/01/26	258	202608	310-51300-42000		*	3.04		
			POSTAGE&DELIVERY 08/26							
						GOVERNMENTAL MANAGEMENT SERVICES			3,891.20	000977
8/11/26	00033	7/17/26	10-59966	202607	320-53800-46000		*	150.00		
			MAINT 07/26							
		8/05/26	10-60275	202608	320-53800-46000		*	150.00		
			MAINT 08/26							
						MIAMI DADE PUMP AND SUPPLY CO			300.00	000978

TOTAL FOR BANK A 40,663.39

NDAD --NORTH DADE-- JWASSERMAN

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
							TOTAL FOR REGISTER		40,663.39		

North Dade

Community Development District

Unaudited Financial Reporting

July 31, 2026

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North Dade

Community Development District

Balance Sheet

July 31, 2026

	General Fund		Debt Service Fund		Totals Governmental Funds	
Operating Account	$	15,819	$	-	$	15,819
Due from General Fund		-		15,342		15,343
Investments:						
State Board of Administration		95,437		-		95,437
Series 2018						
Reserve		-		90,041		90,041
Interest A		-		3		3
Revenue		-		70,950		70,950
Principal		-		9		9
Total Assets	**$**	**111,256**	**$**	**176,345**	**$**	**287,601**
Liabilities:						
Due to Debt Service	$	15,342	$	-	$	15,342
Total Liabilities	**$**	**15,492**	**$**	**-**	**$**	**15,492**
Fund Balances:						
Restricted for:						
Debt Service	$	-	$	176,345	$	176,345
Unassigned		95,764		-		95,764
Total Fund Balances	**$**	**95,764**	**$**	**176,345**	**$**	**272,109**
Total Liabilities & Fund Balance	**$**	**111,256**	**$**	**176,345**	**$**	**287,601**

North Dade

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ended July 31, 2026

	Adopted Budget	Prorated Budget Through 07/31/26	Actual Through 07/31/26	Variance
Revenues:				
Special Assessments - Tax Roll	$ 135,322	$ 135,322	$ 136,499	$ 1,177
Interest Income	-	-	2,672	2,672
Total Revenues	**$ 135,322**	**$ 135,322**	**$139,171**	**$ 3,849**
Expenditures:				
General and Administrative:				
Supervisor Fees	$ 4,000	$ 3,333	$ 2,200	$ 1,133
Payroll Taxes	306	255	168	87
Engineering	4,000	3,333	60	3,273
Attorney	15,000	12,500	5,735	6,765
Annual Audit	3,600	3,600	3,400	200
Dissemination Agent	2,100	1,750	1,750	-
Assessment Roll Administration	1,540	1,540	1,540	-
Trustee Fees	3,500	3,500	3,500	-
Management Fees	40,158	33,465	33,465	(0)
Information Technology	1,000	833	833	0
Website Maintenance	1,000	833	833	0
Rentals and Leases	2,400	2,000	2,000	-
Postage and Delivery	200	167	52	115
Insurance General Liability	8,634	8,634	7,663	971
Printing and Binding	500	417	-	417
Legal Advertising	1,500	1,250	463	787
Other Current Charges	500	417	653	(237)
Dues, Licenses and Subscriptions	175	175	175	-
Total General and Administrative	**$ 90,113**	**$ 78,002**	**$ 64,491**	**$ 13,511**
Operations and Maintenance				
Lift Station Monthly Maintenance	$ 1,800	$ 1,500	$ 1,500	$ 0
Quarterly Cleaning Pump Station Wells	2,600	2,167	-	2,167
Permit and Repairs	25,000	20,833	3,358	17,475
Reserves/Contingencies	15,809	13,174	-	13,174
Capital Outlay	-	-	5,800	(5,800)
Total Operations and Maintenance	**$ 45,209**	**$ 37,674**	**$ 10,658**	**$ 27,016**
Total Expenditures	**$ 135,322**	**$ 115,676**	**$ 75,149**	**$ 40,527**
Excess (Deficiency) of Revenues over Expenditures	**$ (0)**	**$ 19,645**	**$ 64,022**	**$ 44,376**
Fund Balance - Beginning			**$ 31,742**	
Fund Balance - Ending			**$ 95,764**	

North Dade

Community Development District

Debt Service Fund Series 2018

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ended July 31, 2026

	Adopted Budget	Prorated Budget Through 07/31/26	Actual Through 07/31/26	Variance
Revenues:				
Special Assessments - Tax Roll	$ 154,036	$ 154,036	$ 155,376	$ 1,340
Interest Income	50	42	5,696	5,655
Total Revenues	**$ 154,086**	**$ 154,078**	**$ 161,073**	**$ 6,995**
Expenditures:				
Interest - 11/1	$ 29,574	$ 29,574	$ 29,574	$ -
Interest - 5/1	29,574	29,574	29,574	-
Principal - 5/1	96,000	96,000	96,000	-
Total Expenditures	**$ 155,148**	**$ 155,148**	**$ 155,148**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ (1,062)	$ (1,070)	$ 5,925	$ 6,995
Net Change in Fund Balance	**$ (1,062)**	**$ (1,070)**	**$ 5,925**	**$ 6,995**
Fund Balance - Beginning			$ 170,419	
Fund Balance - Ending			$ 176,345	

North Dade

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Special Assessments - Tax Roll	$ -	$ 30,889	$ 85,397	$ 2,793	$ 2,356	$ 1,586	$ 5,945	$ 1,651	$ 5,861	$ 21	$ -	$ -	$ 136,499
Interest Income	119	112	177	357	319	354	319	306	299	310	-	-	2,672
Total Revenues	**$ 119**	**$ 31,001**	**$ 85,574**	**$ 3,150**	**$ 2,675**	**$ 1,940**	**$ 6,264**	**$ 1,956**	**$ 6,160**	**$ 331**	**$ -**	**$ -**	**$ 139,171**
Expenditures:													
General and Administrative:													
Supervisor Fees	$ 600	$ 800	$ -	$ -	$ -	$ -	$ 800	$ -	$ -	$ -	$ -	$ -	$ 2,200
Payroll Taxes	46	61	-	-	-	-	61	-	-	-	-	-	168
Engineering	-	-	-	-	60	-	-	-	-	-	-	-	60
Attorney	1,155	500	500	500	500	500	1,080	500	500	-	-	-	5,735
Annual Audit	-	-	-	-	3,400	-	-	-	-	-	-	-	3,400
Dissemination Agent	175	175	175	175	175	175	175	175	175	175	-	-	1,750
Assessment Roll Administration	1,540	-	-	-	-	-	-	-	-	-	-	-	1,540
Trustee Fees	-	-	-	-	-	-	-	-	-	3,500	-	-	3,500
Management Fees	3,347	3,347	3,347	3,347	3,347	3,347	3,347	3,347	3,347	3,347	-	-	33,465
Information Technology	83	83	83	83	83	83	83	83	83	83	-	-	833
Website Maintenance	83	83	83	83	83	83	83	83	83	83	-	-	833
Rentals and Leases	200	200	200	200	200	200	200	200	200	200	-	-	2,000
Postage and Delivery	6	4	4	2	1	6	14	5	7	2	-	-	52
Insurance General Liability	7,663	-	-	-	-	-	-	-	-	-	-	-	7,663
Printing and Binding	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal Advertising	-	-	-	-	-	-	-	463	-	-	-	-	463
Other Current Charges	89	63	58	19	55	59	120	74	58	58	-	-	653
Office Supplies	-	-	-	-	-	-	-	0	-	-	-	-	0
Dues, Licenses and Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	**$ 15,162**	**$ 5,316**	**$ 4,451**	**$ 4,410**	**$ 7,905**	**$ 4,453**	**$ 5,963**	**$ 4,930**	**$ 4,453**	**$ 7,448**	**$ -**	**$ -**	**$ 64,491**
Operations & Maintenance													
Lift Station Monthly Maintenance	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ -	$ -	$ 1,500
Quarterly Cleaning Pump Station Wells	-	-	-	-	-	-	-	-	-	-	-	-	-
Permit and Repairs	-	875	1,733	-	-	-	-	750	-	-	-	-	3,358
Reserves/Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	5,800	-	-	-	-	-	-	-	-	5,800
Subtotal Field Expenditures	**$ 150**	**$ 1,025**	**$ 1,883**	**$ 5,950**	**$ 150**	**$ 150**	**$ 150**	**$ 900**	**$ 150**	**$ 150**	**$ -**	**$ -**	**$ 10,658**
Total Operations & Maintenance	**$ 150**	**$ 1,025**	**$ 1,883**	**$ 5,950**	**$ 150**	**$ 150**	**$ 150**	**$ 900**	**$ 150**	**$ 150**	**$ -**	**$ -**	**$ 10,658**
Total Expenditures	**$ 15,312**	**$ 6,341**	**$ 6,334**	**$ 10,360**	**$ 8,055**	**$ 4,603**	**$ 6,113**	**$ 5,830**	**$ 4,603**	**$ 7,598**	**$ -**	**$ -**	**$ 75,149**
Excess (Deficiency) of Revenues over Expenditures	$ (15,193)	$ 24,660	$ 79,240	$ (7,210)	$ (5,380)	$ (2,663)	$ 151	$ (3,874)	$ 1,556	$ (7,267)	$ -	$ -	$ 64,022
Net Change in Fund Balance	**$ (15,193)**	**$ 24,660**	**$ 79,240**	**$ (7,210)**	**$ (5,380)**	**$ (2,663)**	**$ 151**	**$ (3,874)**	**$ 1,556**	**$ (7,267)**	**$ -**	**$ -**	**$ 64,022**

North Dade

Community Development District

Long Term Debt Report

Series 2018, Special Assessment Refunding Bonds		
Original Amount:	$2,112,000	
Maturity Date:	5/1/2038	
Term 1: $871,000 Serial Bonds	$871,000	
Interest Rate:	3.00%-3.50%	
Maturity Date:	5/1/2019-5/1/2028	
Term 2: $327,000 Term Bond	$327,000	
Interest Rate:	3.75%	
Maturity Date:	5/1/2031	
Term 3: $914,000 Term Bond	$914,000	
Interest Rate:	4.00%	
Maturity Date:	5/1/2038	
Bonds Outstanding		$1,536,000
Less: Principal Payment - 5/1/26		(96,000)
Current Bonds Outstanding		**$1,440,000**

North Dade

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts - Miami-Dade County

Gross Assessments	$ 142,443.84	$ 162,143.52	$ 304,587.36
Net Assessments	$ 133,897.21	$ 152,414.91	$ 286,312.12

ON ROLL ASSESSMENTS

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	O&M Portion	Debt Service	Total
						Allocation in %	46.77%	53.23%	100.00%
11/17/25	11/1/25-11/10/25	$ 19,036.71	$ 761.45	$ 182.75	$ -	$ 18,092.51	$ 8,461.17	$ 9,631.34	$ 18,092.51
11/25/25	6/1/25-10/31/25	5,548.11	303.19	52.45	-	5,192.47	2,428.32	2,764.15	5,192.47
11/28/25	11/11/25-11/20/25	44,995.86	1,799.84	431.96	-	42,764.06	19,999.11	22,764.95	42,764.06
12/05/25	11/21/25-11/30/25	181,714.05	7,268.41	1,744.46	-	172,701.18	80,765.73	91,935.45	172,701.18
12/24/25	12/1/25-12/15/25	10,383.66	380.76	100.03	-	9,902.87	4,631.19	5,271.68	9,902.87
01/09/26	12/16/25-12/31/25	5,879.01	124.45	57.54	-	5,697.02	2,664.28	3,032.74	5,697.02
01/26/26	INTEREST	-	-	-	275.32	275.32	128.76	146.56	275.32
02/11/26	1/1/26-1/31/26	5,191.83	103.83	50.88	-	5,037.12	2,355.67	2,681.45	5,037.12
03/11/26	2/1/26-2/28/26	3,461.22	34.61	34.27	-	3,392.34	1,586.47	1,805.87	3,392.34
04/17/26	3/1/26-3/31/26	12,801.42	-	128.01	-	12,673.41	5,926.87	6,746.54	12,673.41
04/24/26	INTEREST	-	-	-	39.24	39.24	18.35	20.89	39.24
05/15/26	4/1/26-4/30/26	3,461.22	-	34.61	102.80	3,529.41	1,650.57	1,878.84	3,529.41
06/29/26	6/14/26-6/15/26	12,114.27	-	121.13	539.70	12,532.84	5,861.13	6,671.71	12,532.84
07/24/26	6/1/26-6/30/26	46.00	-	0.46	-	45.54	21.30	24.24	45.54
	TOTAL	**$ 304,633.36**	**$ 10,776.54**	**$ 2,938.55**	**$ 957.06**	**$ 291,875.33**	**$ 136,498.92**	**$ 155,376.41**	**$ 291,875.33**

100.02%	**Percent Collected**
$ (46.00)	**Balance Remaining to Collect**