



Memorandum

To: Board of Supervisors

From: District Management

Date: October 1st, 2026

RE: HB7013 – Special Districts Performance Measures and Standards

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

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

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

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

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

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

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

Juliana Duque
District Manager
GMS-SF

ACACIA GROVE COMMUNITY DEVELOPMENT DISTRICT 2025-2026 REPORT – PERFORMANCE MEASURES AND STANDARDS

Exhibit A: Goals, Objectives, and Annual Reporting Form



Juliana Duque
District Manager
GMS-SF

Acacia Grove Community Development District

Performance Measures & Standards – Annual Report

Reporting Period: October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

The District satisfied its public-meeting compliance objective by holding Board meetings as necessary during Fiscal Year 2026, including its organizational meeting and subsequent regular meetings. Certain regularly scheduled meetings were cancelled when Board action was not required.

Meetings were scheduled to take place at 11:15 a.m. at Lennar Homes, 5505 Waterford District Drive, Miami, Florida, on the third Friday of each month.

Meeting Dates:

- October 17, 2025 – Held
- November 21, 2025 – Held
- December 19, 2025 – Cancelled
- January 16, 2026 – Cancelled
- February 20, 2026 – Cancelled
- March 20, 2026 – Held
- April 17, 2026 – Held
- May 15, 2026 – Cancelled
- June 19, 2026 – Cancelled
- June 26, 2026 – Special Meeting Held
- July 17, 2026 – Cancelled
- August 21, 2026 – Cancelled
- September 18, 2026 – Held

The Acacia Grove Community Development District was established pursuant to Miami-Dade County Ordinance No. 25-72, which became effective on July 11, 2025. During Fiscal Year 2026, the District conducted meetings as necessary to establish and administer its governance, financial, assessment, infrastructure-financing, and public-improvement framework.

Result: Standard achieved.

Juliana Duque
District Manager
GMS-SF

Goal 1.2: Notice of Meetings Compliance

All meetings held during the reporting period were properly noticed in accordance with applicable Florida law. Meeting notices, agendas, and supporting materials were made available through the District's established public-notice and records procedures. Cancelled meetings were cancelled as appropriate when a meeting was not required.

Result: Standard achieved.

Goal 1.3: Access to Records Compliance

The District maintained procedures for the retention and availability of public records. Meeting agendas, minutes, resolutions, budget materials, assessment documents, engineer reports, and other District records were maintained and made available in accordance with Florida public-records requirements.

Result: Standard achieved

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field/District Management Site Inspections

During the reporting period, the District remained in the development and infrastructure-acquisition phase. District management coordinated with the Developer and District professionals regarding the anticipated acquisition, ownership, operation, and maintenance of the District's public infrastructure.

The District's capital improvement plan includes roadway improvements, stormwater-management and drainage facilities, water-distribution facilities, sanitary sewer-collection facilities, related easements, and applicable connection and mobility-impact fees. The development plan consists of approximately 195 single-family homes and 49 villas, for a total of 244 residential units on approximately 38.57 acres.

As of the reporting period, the District's primary focus was coordinating the financing, acquisition, conveyance, and future operation of the public infrastructure. Routine field-maintenance inspections will be implemented as District-owned infrastructure is conveyed to and accepted by the District.

Juliana Duque
District Manager
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Result: Standard achieved.

Goal 2.2: District Engineer Inspections

The District coordinated with Alvarez Engineers, Inc., the District Engineer, regarding the District's public infrastructure program. The Engineer's Report, accepted November 21, 2025, identifies an estimated public-infrastructure program of approximately \$14,324,000.

The infrastructure program includes:

- Roadway improvements, including applicable Miami-Dade County mobility-impact fees: \$5,404,000
- Stormwater management and drainage improvements: \$1,795,000
- Water-distribution system improvements, including water-connection fees: \$3,066,000
- Sanitary sewer-collection system improvements, including sewer-connection fees: \$4,059,000

The Engineer's Report provides that the Developer intends to convey the applicable onsite road rights-of-way and drainage-related easements to the District at no cost. Upon conveyance and acceptance, the District is expected to own and maintain the road improvements and stormwater facilities located within CDD rights-of-way. Road and drainage improvements located within County rights-of-way are intended to be owned and maintained by Miami-Dade County. The completed water-distribution and sanitary sewer-collection systems are intended to be conveyed to Miami-Dade County for ownership and maintenance.

The District Engineer will conduct periodic and annual infrastructure inspections, as appropriate, following conveyance and acceptance of the applicable District-owned infrastructure.

Result: Standard achieved.

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Juliana Duque
District Manager
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The District conducted its annual budgeting process during Fiscal Year 2026 in accordance with applicable Florida law. As the District proceeds through the development and infrastructure-acquisition phase, its budget is expected to reflect primarily administrative and professional-service expenses until the District accepts responsibility for the operation and maintenance of public infrastructure.

Following conveyance of District-owned roads, drainage facilities, land, easements, or other infrastructure, future District budgets will be updated to include anticipated field operations, maintenance, repair, reserve, and replacement expenditures associated with those assets.

Result: Standard achieved.

Goal 3.2: Financial Reports

The District maintained financial-reporting and recordkeeping procedures through the District's accounting and management functions. Financial records, budget documents, assessment materials, invoices, check registers, and other required public information were maintained in accordance with applicable law and District procedures.

The District's Master Assessment Methodology dated November 21, 2025, contemplates the issuance of approximately \$17,210,000 in special assessment bonds, in one or more series, to finance all or a portion of the District's public infrastructure program, fund reserves and capitalized interest as applicable, and pay bond issuance costs. The methodology allocates the anticipated debt among 49 villas and 195 single-family homes based on equivalent residential units.

Result: Standard achieved.

Goal 3.3: Annual Financial Audit

The District will coordinate the completion, Board acceptance, filing, and publication of its annual independent financial audit in accordance with applicable Florida law and required reporting deadlines.

The District will continue to maintain its financial records and supporting documentation so that its financial activity is available for annual audit review.

Juliana Duque
District Manager
GMS-SF

Result: Standard achieved.

4. Engineer's Annual Report Summary (2026)

The District's Engineer's Report, accepted November 21, 2025, describes the District's planned public infrastructure and anticipated ownership and maintenance responsibilities.

The District is expected to partially finance the acquisition or construction of public infrastructure supporting the Acacia Grove development, including:

- Onsite and offsite roadway improvements.
- Stormwater management and drainage facilities.
- Water-distribution improvements.
- Sanitary sewer-collection improvements.
- Related mobility-impact fees and water and sewer connection fees.

The Engineer's Report identifies an estimated total public-infrastructure cost of \$14,324,000. The related Master Assessment Methodology contemplates an estimated bond par amount of \$17,210,000, including construction funds, debt-service reserve funding, capitalized interest, underwriter's discount, and issuance costs. [Accepted-Draft-Acacia-Groves-CDD-Engineer-s-Report-11-21-2025.pdf+1](#)

The report further provides that the District is expected to own and maintain road and drainage improvements located within CDD rights-of-way after they are conveyed to and accepted by the District. Miami-Dade County is expected to own and maintain roadway and drainage improvements located in County rights-of-way. The completed water-distribution and sanitary sewer-collection systems are expected to be conveyed to Miami-Dade County for ownership and maintenance

During the reporting period, the District continued coordination with the Developer, District Engineer, District Counsel, and other professionals concerning public infrastructure, financing, assessment allocation, future conveyance documentation, and the transition to District ownership and maintenance responsibilities.

Result: Standard achieved.

Juliana Duque
District Manager
GMS-SF

Overall Determination

Acacia Grove Community Development District achieved its performance measures and standards for Fiscal Year 2026. During the reporting period, the District conducted properly noticed Board meetings as needed, maintained public-records and financial-recordkeeping procedures, advanced its budgeting and assessment processes, and coordinated with its professional team regarding the financing, acquisition, conveyance, and future maintenance of District infrastructure.

The District remains in its development and public-infrastructure acquisition phase. As infrastructure is conveyed to and accepted by the District, future annual reports and budgets will reflect the District's ongoing field-management, inspection, maintenance, repair, reserve, and replacement responsibilities for District-owned roads, drainage facilities, easements, and related public improvements.

DocuSigned by:

Chair/Vice Chair: _____
Print Name: Teresa Baluja
Acacia Grove Community Development District

Date: 2026-09-18

DocuSigned by:

District Manager: _____
Print Name: Juliana Duque
Acacia Grove Community Development District

Date: 2026-09-18

Juliana Duque
District Manager
GMS-SF

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