

***Acacia Grove
Community Development District***

September 18, 2026

Acacia Grove

Community Development District

Agenda

Seat 1: Teresa Baluja – (C)	
Seat 2: Vanessa Perez – (V.C.)	
Seat 3: Marc Szasz – (A.S.)	
Seat 4: Raisa Krause – (A.S.)	
Seat 5: Adam Glantz – (A.S.)	

Friday
September 18, 2026
11:15 a.m.

The Offices of Lennar Homes
5505 Waterford District Drive, Miami, Florida
Join the meeting now

Meeting ID: 255 267 174 072 and Passcode: 3ut97oi3
1 872-240-4685 and Phone Conference ID: 321 189 93#

1. Roll Call
2. Approval of the Minutes of the June 20, 2026 Meeting – **Page 3**
3. **Audit Selection Committee Meeting: – Page 14**
Opening Audit Selection Committee Meeting
 - A. Roll Call
 - B. Ranking of Respondents to RFP
 - C. Adjournment
4. **Selection of Audit Firms**
5. Discussion of FPL Streetlight Bills for Request for Reimbursement – **Page 49**
6. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Manager
 - 1) Final – Approval of the FY2025 – FY2026 Report Performance Measures and Standards as Required by Florida Statute 189.069 – **Page 77**
 - 2) Consideration of FY2026 – FY2027 Performance Measures and Standards as Required by Florida Statute 189.069 – **Page 85**
7. Financial Reports
 - A. Acceptance of Funding Request **#11, #12 & #14 – Page 90**
 - B. Acceptance of Unaudited Financials – **Page 93**
8. Supervisors Requests and Audience Comments
9. Adjournment

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

**MINUTES OF MEETING
ACACIA GROVE
COMMUNITY DEVELOPMENT DISTRICT**

The special meeting of the Board of Supervisors of the Acacia Grove Community Development District was held on Friday, June 26, 2026, at 12:23 p.m. at The Office of Lennar Homes, 5505 Waterford District Drive, Miami, Florida.

Present and constituting a quorum were:

Vanessa Perez
Raisa Krause
Adam Glantz

Vice Chairperson
Assistant Secretary
Assistant Secretary

Also present were:

Juliana Duque
Michael Pawelczyk *by phone*

District Manager, GMS
District Counsel

FIRST ORDER OF BUSINESS

Roll Call

Ms. Duque called the meeting to order at 12:23 p.m. and called the roll. Three Supervisors were present constituting a quorum.

SECOND ORDER OF BUSINESS

Approval of Minutes of the April 17, 2026 Meeting

Ms. Duque: You have the minutes from the April 17, 2026 meeting for approval. Are there any additions, corrections, or deletions to the minutes? Hearing none, may I have a motion to approve the minutes as presented?

On MOTION by Ms. Perez, seconded by Ms. Krause, with all in favor, the Minutes of the April 17, 2026 Meeting, were approved.
--

THIRD ORDER OF BUSINESS

Public Hearing to Adopt the Fiscal Year 2027 Budget

A. Motion to Open the Public Hearing

Ms. Duque: Let's move forward to the public hearing to adopt Fiscal Year 2027 budget. I'll ask a motion to open the public hearing.

On MOTION by Ms. Perez, seconded by Ms. Krause, with all in favor, Opening the Public Hearing, was approved.

Ms. Duque: I would like to briefly review the meeting procedures. CDD meetings are conducted in a manner similar to County Commission meetings. Accordingly, we must follow the published agenda and address each item of business in the order listed. This helps promote efficiency and maintain order during the meeting. Members of the public will have opportunities to speak. Each resident will be allowed up to three minutes to address the Board during the applicable public-comment portion of the agenda. Additional comments may be made, if necessary, during the Supervisor Requests and Audience Comments portion of the meeting. Before speaking, please wait to be recognized. Because the meeting is being recorded, please state your name and address for the record before addressing the Board. We ask that all comments and questions be presented respectfully to the Board of Supervisors. The Board has previously reviewed the proposed Fiscal Year 2027 budget and is scheduled to formally adopt it today. The budget is the District's spending plan for Fiscal Year 2027 and identifies the revenues expected to be collected through non-ad valorem assessments, direct-billed assessments, and/or developer contributions. It also outlines how those funds will be used to operate and maintain the District. The District's Fiscal Year 2027 begins on October 1, 2026, and ends on September 30, 2027.

B. Consideration of Resolution #2026-12 Annual Appropriation Resolution

Ms. Duque: The next item is consideration of Resolution 2026-12, the Annual Appropriations Resolution. This resolution adopts the Fiscal Year 2027 budget, attached as Exhibit A, and appropriates the funds necessary for the operation of the District during the fiscal year beginning October 1, 2026, and ending September 30, 2027.

On MOTION by Ms. Perez, seconded by Ms. Krause, with all in favor, Resolution #2026-12 Annual Appropriation Resolution, was approved.

C. Consideration of Resolution #2026-13 Levy of Non Ad Valorem Assessments

Ms. Duque: The next item is consideration of Resolution 2026-13, levying the District's non-ad valorem assessments. This resolution levies the operations and maintenance and debt service assessments consistent with the adopted Fiscal Year 2027 budget. The resolution also approves the assessment roll and authorizes collection of the assessments by direct bill and/or through the County tax bill, as applicable to the properties identified in the exhibit.

On MOTION by Ms. Perez, seconded by Ms. Krause, with all in favor, Resolution #2026-13 Levy of Non Ad Valorem Assessments, was approved.

D. Consideration of Developer Funding Agreement

Ms. Duque: You have the Developer Funding Agreement on page 29 of the agenda package. Under this agreement, Lennar Homes will advance funds, as necessary, to pay the District's operating expenses before the District receives its Fiscal Year 2027 assessments. The developer will be reimbursed from the Fiscal Year 2027 assessments once those assessments are collected.

On MOTION by Ms. Perez, seconded by Ms. Krause, with all in favor, the Developer Funding Agreement, was approved.

E. Motion to Close the Public Hearing

Ms. Duque: Is there a motion to close the public hearing?

On MOTION by Ms. Perez, seconded by Ms. Krause, with all in favor, Closing the Public Hearing, was approved.

FOURTH ORDER OF BUSINESS**Appointment of Audit Selection Committee**

Ms. Duque: At this time, the Board needs to appoint an Audit Selection Committee to evaluate and rank proposals from firms interested in performing the District's financial statement audit for Fiscal Year 2026. Typically, the Board appoints the Board of Supervisors to serve as the Audit Selection Committee.

On MOTION by Ms. Perez, seconded by Ms. Krause, with all in favor, Appointing the Board of Supervisors as the Audit Committee, was approved.

A. Roll Call

Ms. Duque: We have Raisa, Vanessa, and Adam present.

B. Selection of Criteria for Evaluation

Ms. Duque: Under Item B, the Board will consider the evaluation criteria for the audit firms. An evaluation criteria sheet is included in the agenda package, with up to 20 points assigned to each criterion. The evaluation criteria include the firm's personnel and experience, understanding of the scope of work, ability to furnish the required services, and proposed price.

On MOTION by Ms. Perez, seconded by Ms. Krause, with all in favor, the Selection of Criteria for Evaluation, was approved.

C. Authorizing of RFP

Ms. Duque: The next item is authorization to issue a Request for Proposals, or RFP, for annual auditing services, which begins on page 33 of the agenda package. The RFP provides for an audit of the District's financial records for the fiscal year ending September 30, 2026, with four additional one-year renewal options. It also requires proposers to be properly licensed and to perform the audit in accordance with applicable governmental auditing standards and Florida law.

On MOTION by Ms. Perez, seconded by Ms. Krause, with all in favor, Authorizing the RFP, was approved.

FIFTH ORDER OF BUSINESS**Ratification of:****A. Agreement for Access to Certain Exempt Information Maintained by the Office of the Property Appraiser of Miami-Dade County**

Ms. Duque: The first ratification item is the agreement for access to certain exempt information maintained by the office of the property appraiser of Miami-Dade County. This agreement allows the District control access to certain confidential property owners information maintained by the property appraiser with safeguards to protect that information and keep it exempt from public disclosure.

On MOTION by Ms. Perez, seconded by Ms. Krause, with all in favor, the Agreement for Access to Certain Exempt Information Maintained by the Office of the Property Appraiser of Miami-Dade County, was ratified.

B. Acquisition Agreement with Lennar Homes, LLC

Ms. Duque: Next is the Acquisition Agreement with Lennar Homes. This agreement governs how the District acquires the complete public infrastructure from the developer using bond proceed includes the roads, the stormwater management and water and sewer and related improvements described in the engineer's report. With a total project cost not to exceed \$14,324,000.

On MOTION by Ms. Perez, seconded by Ms. Krause, with all in favor, the Acquisition Agreement with Lennar Homes, LLC, was ratified.

C. Declaration of Consent to Jurisdiction of Acacia Grove Community Development District (Imposition of Special Assessments and Improvements of Lien of Record) with Lennar Homes, LLC

Ms. Duque: The next item is the Declaration of Consent to Jurisdiction of Acacia Grove Community Development District. This is the imposition of special assessments and improvements of lien record with Lennar Homes, LLC. This declaration confirms the developer and landowner consent to the District's jurisdiction and to the levy and collection of the District special assessments and records of assessments and liens in the public records for notice to current and future owners.

On MOTION by Ms. Perez, seconded by Ms. Krause, with all in favor, the Declaration of Consent to Jurisdiction of Acacia Grove Community Development District (Imposition of Special Assessments and Improvements of Lein of Record) with Lennar Homes, LLC, was ratified.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney – Memorandum – 2026 Legislative Update

Mr. Pawelczyk: Just the legislative report is on the agenda today, and there are a few items on there that are pertinent to CDDs. The first one is the sovereign immunity statute that has liability limitations for local governments. Since the CDD is a local government, this statute change does impact the CDD. It increases the liability caps from \$200,000 to \$350,000 per incident per person and also provides for an additional increase down the line to up to a half a million. This could result in the insurance maintained by the District increasing next year. Not that it wasn't going to probably increase anyway, but it will probably definitely increase. The second item within the report that's worth mentioning is there is a recall process for CDD Supervisors now, and I'll call it for bad actors. If the CDD Supervisor is a bad actor, he's committing fraud. Some sort of malfeasance felony. Comes to the meeting drunk all the time. He has an inability to perform. He was in a car accident can't perform the duties as a Supervisor anymore. This provides for a recall process that's in the statute. Someone, anyone, can bring that petition to the Supervisor of Elections, to hold a recall election for those particular reasons. I don't anticipate it being used very often, but it'll be interesting to see what the first case is. The last one I wanted to report on is if the CDD is accepting money for anything. Let's say the CDD requires residents to purchase a FOB to access the clubhouse or to access security gates. We have to provide the ability for residents to make that purchase via credit card or electronic payment and can pass those administrative fees onto the purchaser.

B. Engineer

Ms. Duque: I don't have anything additional under the engineer.

C. Manager

1) District Update

Ms. Duque: Under the Manager's Report, we have included District updates consisting of recent photographs showing the current condition of the District's improvements and common areas. The photographs are attached to the agenda package for informational purposes only. No Board action is required at this time.

2) Consideration of Proposed Fiscal Year 2027 Meeting Schedule

Ms. Duque: Next item is consideration of proposed Fiscal Year 2027 meeting schedule. It's my understanding that the Board would like to meet on the fourth Wednesday of each month at the same time and location.

On MOTION by Ms. Perez, seconded by Ms. Krause, with all in favor, the Proposed Fiscal Year 2027 Meeting Schedule, was approved.

3) Form 1 Financial Disclosure Due July 1, 2026

Ms. Duque: The next item is a Form 1 financial disclosure which is due on July 1st. Please make sure this is completed.

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

Ms. Duque: For those that have not, this a reminder to complete the annual ethics training by December 31, 2026.

5) Number of Registered Voters in the District

Ms. Duque: We currently have 20 registered voters within the District.

SEVENTH ORDER OF BUSINESS

Financial Reports

A. Acceptance of Funding Requests #9 & #10

B. Acceptance of Unaudited Financials

Ms. Duque: The next item you have is acceptance of funding requests #9 and #10 and acceptance of the unaudited financials.

On MOTION by Ms. Perez, seconded by Ms. Krause, with all in favor, Acceptance of Funding Requests #9 and #10 and Unaudited Financials, was approved.

EIGHT ORDER OF BUSINESS

Supervisors Requests and Audience Comments

Ms. Duque: Are there any Supervisor requests? I'm not hearing any. Are there any audience comments?

Resident (Mary): To be honest, I am super lost in everything because first of all, we didn't even receive directly from Lennar any letter. This was sent by a neighbor. Why are we only three of us here? Where are the rest of the owners?

Ms. Duque: Thank you for sharing your concerns. I understand that the District structure and the budget process can be confusing, particularly if you did not receive information directly from Lennar or did not become aware of the CDD during your purchase process. to clarify, today's meeting is a meeting of the Community Development District, or CDD. The CDD is a separate local governmental entity; it is not Lennar or the homeowners' association. Although the current Board may include representatives associated with the developer during the development phase, the Board is acting on behalf of the District in a public meeting. The District holds public meetings on a regular schedule, and all members of the public are welcome to attend and comment. The District provides legally required public notice of its meetings and hearings, including the meeting date, time, location, and agenda information. The District does not generally send individual email notices or community-wide email blasts unless it has separately elected to establish such a communication practice. Florida's Sunshine Law requires reasonable advance notice and open public meetings, while the specific form of notice can vary based on the meeting and applicable legal requirements. Regarding the number of owners in attendance, attendance is voluntary. All owners and members of the public have the same opportunity to attend a properly noticed public meeting, participate by teleconference when available, and provide comments for the record. With respect to the purchase of a home within a CDD, Florida law requires a specific disclosure in the contract for the initial sale of property or a residential unit within the District. The disclosure advises purchasers that the CDD may impose taxes and assessments to pay for the construction, operation,

and maintenance of District facilities and services, and that these charges are in addition to other local government taxes and assessments. The CDD itself is not a party to an individual home sale or closing transaction. Questions regarding the documents provided at closing should be directed to the seller, builder, real estate professional, title company, or closing agent involved in that transaction. I would be happy to provide you, and any other residents participating today, with general information about how the District operates, what services it provides, how its budget and assessments are established, and where to find the District's public meeting notices, agendas, and records. You have my business card, and you are welcome to contact me after the meeting so that we can go through those materials in more detail.

Mr. Pawelczyk: And we have one more meeting after this that we have to attend, but I want to give you an overview since you came. This is the budget that they approved today. This budget is for O&M, which is operation and maintenance. The gross assessment per unit per year is \$479.

Ms. Duque: That is correct.

Mr. Pawelczyk: That's for the year. When you bought your home, you signed documents acknowledging that the District was going to issue bonds to pay the public infrastructure. That's going to add another amount next year to your tax bill. Everything next year will be collected on the tax bill. This year it's direct bill.

Ms. Duque: Correct.

Mr. Pawelczyk: Next year it's just going to be on your tax bill. And I think there's a limitation on that amount. Don't quote me on this, but it should be like, around \$1,000 for the debt. It limits what they can charge you for the debt. Juliana can verify that when she talks to you, but that'll be next year. The District's going to issue bonds, like, the end of this calendar year, and that those bonds pay for the public infrastructure, the water, the sewer, stormwater, certain roadway improvements that were added to your or that allowed you to buy a home in that community.

Ms. Duque: To answer your question, Mike, the annual assessment varies by unit type. For the first three years, the applicable covenants and restrictions cap the annual assessment at \$1,021 for certain units and \$1,071 for others.

Resident: I know that the bond, there's a possibility to pay it off early. Is that the case with the community at Acacia?

Mr. Pawelczyk: Yes. Once the bond is issued, you have the ability to pay it off early. I am not a financial advisor. You want to talk to somebody about that. But if I were buying a home that, that had this bond debt on it for 30 years, the only way I'm paying that off early is if I know I'm staying there for 30 years or I'm going to buy this home and I'm going to give it to my kids. That's the only way I'm going to do it because the interest rate's relatively low. Let's say in five years if you sell your home, you're not getting any benefit from paying off that assessment. When you pay off that assessment, it's not cheap, it's going to be in the tens of thousands of dollars to pay off a 30 year assessment. think about that. We can answer those questions as they come up next year. When they come up, hopefully you guys can come to meetings or at least appear via Teams or talk to Juliana. I'm only saying that because down the road, once this District reaches six years and 250 registered voters or when Lennar sells all the homes and they're done, they're going to get off the Board and then it goes to residents. You have to be a registered voter within the District to become a Board member basically at that time. That's why if you stay involved, you'll know what's going on and as soon as there's an opening, the developer is more than willing to turn this over. There are several Districts where we struggle to get residents to be on the Board and they don't like that.

Ms. Duque: Mary, to follow up on your question, it is important to distinguish between the two components of the District's annual assessments: the debt service assessment and the operations and maintenance, or O&M, assessment. Your question relates to whether the debt service portion may be paid off. The District's budget, however, includes both the debt service component and the O&M component, which funds the ongoing operation and maintenance of District facilities and services.

NINTH ORDER OF BUSINESS

Adjournment

Ms. Duque: Is there a motion to adjourn the meeting?

On MOTION by Ms. Perez, seconded by Ms. Krause, with all in favor, the meeting was adjourned.

Secretary /Assistant Secretary

Chairman / Vice Chairman

ACACIA GROVE
COMMUNITY DEVELOPMENT DISTRICT
 Audit Proposals - Fiscal Years 2026, 2027, 2028, 2029, 2030

Ranking Scale	Ability of Personnel	Proposer's Experience	Understanding Scope of Work	Ability to Furnish the Required Services	Price	TOTAL
Maximum Points	20	20	20	20	20	100

FEE

Grau & Associates Boca Raton							
	2026	\$2,700					
	2027	\$2,800					
	2028	\$2,900					
	2029	\$3,000					
	2030	\$3,100					
		\$14,500					
RMcIntosh CPA Boca Raton							
	2026	\$3,200					
	2027	\$3,300					
	2028	\$3,400					
	2029	\$3,500					
	2030	\$3,600					
		\$17,000					
		\$0					

Auditor Selection Evaluation Criteria:

1. Ability of Personnel

20 Points

E.g. geographic locations of firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.

2. Proposer's Experience

20 Points

E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation of respondent, etc.

3. Understanding of Scope of Work

20 Points

Extent to which the proposal demonstrates an understanding of the Districts needs for the services requested.

4. Ability to Furnish the Required Services

20 Points

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required. E.g. the existence of any natural disaster plan for business operations.

5. Price

20 Points

Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

ACACIA GROVE

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: August 10, 2026
11:00AM

Submitted to:

Acacia Grove
Community Development District
c/o District Manager
5385 N Nob Hill Road
Sunrise, Florida 33351

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
1001 Yamato Road, Suite 301
Boca Raton, Florida 33431

Tel (561) 994-9299

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Table of Contents

Page

EXECUTIVE SUMMARY / TRANSMITTAL LETTER	1
FIRM QUALIFICATIONS.....	3
FIRM & STAFF EXPERIENCE.....	6
REFERENCES.....	11
SPECIFIC AUDIT APPROACH.....	13
COST OF SERVICES	17
SUPPLEMENTAL INFORMATION	19



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

August 10, 2026

Acacia Grove Community Development District
c/o District Manager
5385 N Nob Hill Road
Sunrise, Florida 33351

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2026, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the R Acacia Grove Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you with an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

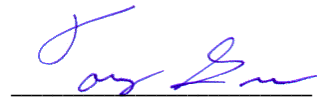
Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or Ben Steets, CPA (bsteets@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



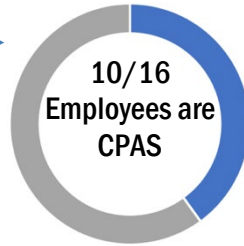
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



3 Partners
11 Professional Staff
2 Administrative Professionals



2005

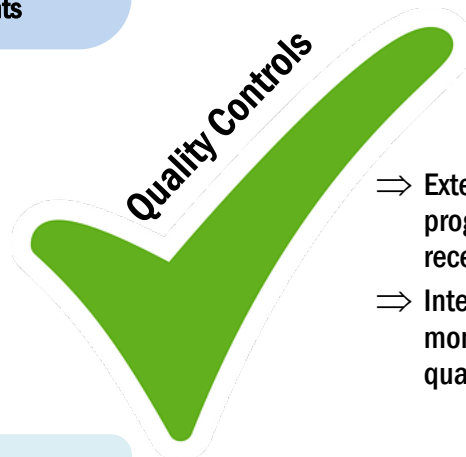
Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

Report on the Firm's System of Quality Control

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

October 3, 2025

To the Partners of Grau & Associates
And the Peer Review Committee of the
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Grau & Associates (the firm), in effect for the year ended June 30, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Grau & Associates in effect for the year ended June 30, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Grau & Associates has received a peer review rating of *pass*.

Prida Guida & Perez

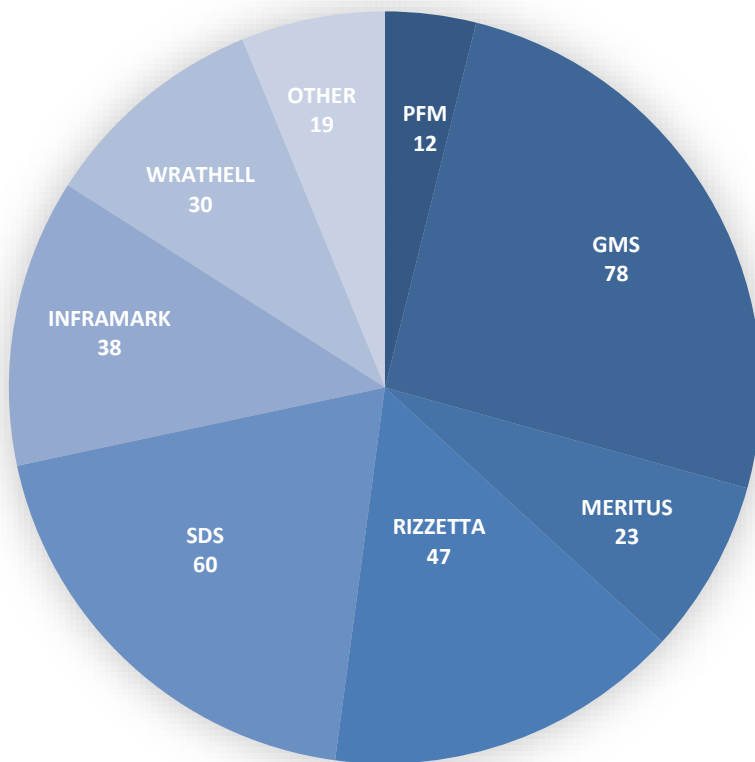
Prida Guida & Perez, P.A.

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 35+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

56 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

Ben Steets, CPA (Partner)

Years Performing Audits: 10+

CPE (last 2 years):

Government

Accounting, Auditing:

28 hours; Accounting,

Auditing and Other:

88 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

- Ben Steets

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony' J. Grau, CPA

Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I,II,IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District
Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control

St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Professional Associations/Memberships

American Institute of Certified Public Accountants Florida Government Finance Officers Association
Florida Institute of Certified Public Accountants Government Finance Officers Association Member
City of Boca Raton Financial Advisory Board Member

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	56
Total Hours	<u>80</u> (includes of 4 hours of Ethics CPE)



Ben Steets, CPA, *Partner*

Contact : bsteets@graucpa.com / (561) 939-6669

Experience

Grau & Associates	Partner	2023-Present
Grau & Associates	Manager	2021-2023
Grau & Associates	Senior Auditor	2018-2021
Grau & Associates	Staff Auditor	2016-2018
PCAOB Registered Firm	Staff Auditor	2015-2016

Education

Florida Atlantic University (2015)

Clients Served (partial list)

(>300) Various Special Districts	San Carlos Park Fire and Rescue Service District
Careersource Polk	Sanibel Fire and Rescue District
Central Broward Water Control District	South Broward Drainage District
Dunes Community Development District	South Trail Fire and Rescue District
Greater Naples Fire Rescue District	Town of Highland Beach
Key Marco Community Development District	Town of Lauderdale-By-The-Sea
Lake Worth Drainage District	Verona Walk Community Development District
Mae Volen Senior Center	West Villages Improvement District
Port of the Islands Community Improvement District	Winding Cypress Community Development District

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	28
Accounting, Auditing and Other	88
Total Hours	<u>116</u> (includes 4 hours of Ethics CPE)

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2026-2030 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2026	\$2,700
2027	\$2,800
2028	\$2,900
2029	\$3,000
2030	<u>\$3,100</u>
TOTAL (2026-2030)	<u>\$14,500</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	491	5	4	484	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73

Current
Arbitrage
Calculations

We look forward to providing *Acacia Grove Community Development District* with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**

Independent Audit Service Proposal



2385 NW Executive Center Dr.
Boca Raton, FL 33431

rmcintoshcpa.com

Acacia Grove Community Development District

Prepared By:
McIntosh CPA

August 10, 2026

Table of Contents

Transmittal Letter.....	2
Statement of Understanding and Scope of Work	3
Qualifications, and Experience.....	6
Personnel.....	7
Schedule of Fees	8
Appendix	9

Transmittal Letter



August 10, 2026

Board of Supervisors
Acacia Grove Community Development District
Miami-Dade County, FL

McIntosh CPA is pleased to submit this proposal to provide annual auditing services for the Acacia Grove Community Development District (the "District"). Our firm specializes in auditing services for governmental entities, including special districts, ensuring compliance with Florida Statutes, Government Auditing Standards (Yellow Book), and the requirements set forth by the Florida Auditor General. We are a Woman & Minority Business certified by the State of Florida.

While the firm is new, the managing partner has been providing auditing services to special districts for over 18 years and has an impeccable reputation among former clients. With this experience and knowledge, we are uniquely qualified and ready to assist the District with the audit services needed. We are confident that we will not only provide the services required but exceed expectations.

We understand the importance of accountability and fiscal responsibility in government operations. Our audit methodology is designed to provide an efficient, thorough, and collaborative review process while minimizing disruption to your daily operations. Additionally, we are committed to maintaining open communication and delivering clear, actionable recommendations to support the District's financial integrity and operational efficiency.

We have an established reputation for delivering high-quality, timely, and efficient audits. With our extensive experience, we are confident in our ability to provide the District with the highest level of professional service. We acknowledge that this proposal is valid for ninety (90) days following submission.

We thank you for the opportunity to provide a proposal and look forward to working with the District's team. Please do not hesitate to contact Racquel McIntosh at 2385 NW Executive Center Dr., Suite 100, Boca Raton FL 33431, 561-981-6282, or mcintoshcpa@outlook.com with any questions.

Sincerely,

McIntoshCPA

Racquel McIntosh, CPA
President

Statement of Understanding and Scope of Work

The Acacia Grove Community Development District requires independent audit services for the fiscal years ending September 30, 2026, with an option for four additional one-year renewals. Our firm understands that the audit must comply with:

- Chapter 218.39, Florida Statutes
- Florida Auditor General's Rules
- Government Auditing Standards (Yellow Book)
- Licensure under Chapter 473

The audit will include an examination of the District's financial records, internal controls, and compliance with applicable laws and regulations.

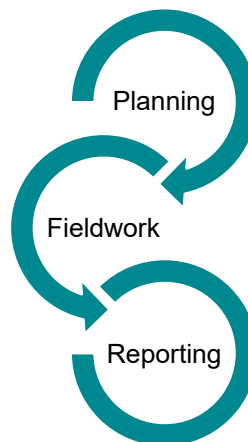
AUDIT TIMELINE

We recognize the importance of adhering to the District's annual audit deadline and are fully committed to ensuring a timely and efficient audit process. Racquel McIntosh will be responsible for the firm meeting the required deadline. Our team will strategically plan and execute the audit to ensure that the draft and auditor's reports are completed well in advance of the deadline, allowing ample time for review and discussion. Additionally, we will maintain open communication throughout the engagement to address any concerns promptly and ensure a smooth and seamless audit experience.

SCOPE OF WORK

- Conduct an independent audit in accordance with Government Auditing Standards
- Evaluate internal controls and compliance with Florida statutes
- Issue audited financial statements with findings and recommendations
- Report to the Board of Supervisors on the audit findings
- Provide ongoing support for financial and compliance questions

The audit will be performed in the three phases below;



AUDIT PLANNING

This is the most critical part of an audit, as a well planned audit determines the flow and efficiency for the entire audit. Planning consists of the following segments:

Obtain an understanding of the District – we will gain an understanding of the District in order to perform risk assessment for the various segments of the audit. It involves reviewing the policies and procedures, documenting the internal controls of the District, including compliance requirements, and making an initial assessment of inherent risk in order to determine the preliminary risk of material misstatement to the financial statements. It also includes gaining an understanding of the District's IT environment and how that affects financial reporting.

IT Assessment – we will discuss with management and document the District's IT infrastructure, including; general controls over the network and the accounting software, and specific controls within the accounting software. We will also discuss access, backups, disaster recovery, and virus protection. These discussions will assist in determining if the IT infrastructure is adequate to reduce any material financial statement misstatements.

Preliminary analytics – current vs prior year review of accounts to determine and document causes for fluctuations.

Risk Assessment - Used in conjunction with other planning items above to dictate further audit procedures.

FIELDWORK

Based on the risk assessment results from planning, a combination of analytical procedures, detail test of transactions, and use of audit confirmations will be applied by the auditor.

Analytical procedures – these will consist of revenue and expenditure variances from the prior year, variances with the budget, calculating revenue expectations, and reviewing trend analysis for anomalies.

Test of details – these will consist of tracing and vouching transactions to and from the accounting records. Will also include testing bond compliance.

Audit confirmations – these will be sent to attorneys, tax collector, bond trustees, and other entities as deemed necessary.

REPORTING

Once the fieldwork has been completed, a draft of the financial statements along with all related audit reports will be prepared for management's review. McIntosh CPA utilizes a memo to management regarding findings and recommendations not deemed significant and therefore not included in any of the audit reports. The memo will detail the observation and provide a recommendation for corrective action. No management response is required since it will not be presented in any audit report. Before a finding is reported in the audit report, a determination is made as to why the issue occurred and whether it was a one-time occurrence. We ensure that reporting items in the audit report are necessary and that recommendations are cost beneficial.

For all three phases above, if deficiencies or discrepancies are identified, management will be informed immediately to give them a chance to research and provide additional information or put corrective measures in place.

Qualifications and Experience

INDEPENDENCE

We affirm that McIntosh CPA is independent with respect to the District. We meet the independence standards of Generally Accepted Auditing Standards and the U.S. Government Accountability Office's *Government Auditing Standards*.

FIRM QUALIFICATIONS

- Licensed under Chapter 473, Florida Statutes
- Over 18 years of experience auditing governments
- Demonstrated expertise in auditing special districts and financials
- Strong track record of timely report delivery and responsiveness

The services as outlined in the statement of understanding will be overseen by Racquel McIntosh CPA, who brings over 18 years of exemplary service in the government auditing and accounting industry. In her previous role, she was an audit partner providing auditing services to municipalities and special districts throughout the State of Florida and was in charge of audit quality for the firm. In addition, she assisted clients with internal policy review, internal control best practices and implementation, and assisted with implementation of accounting software and accounting standards.

Further, she has met the educational requirements for CPAs set forth under Florida Statutes and the Government Auditing Standards (Yellow Book) issued by the Government Accountability Office (GAO). See next page for resume.

Value-Added Service

In addition to providing audit services for the District, Racquel provides an annual training session for the District accounting staff which will include; reviewing items found in the previous year's audit, accounting treatment for certain transactions, how to respond to auditor inquiry, how to analyze financial statements, and new accounting standards and regulations applicable to the upcoming audit year.

REFERENCES

Below are three districts that the engagement partner has worked on with the named management companies. In total, the engagement partner oversaw and worked on over 200 CDDs.

CATALINA AT WRINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT	Rizzetta & Company 3434 Colwell Avenue, Suite 200 Tampa, FL 33614
BERRY BAY COMMUNITY DEVELOPMENT DISTRICT	Meritus 2005 Pan Am Circle, Suite 300 Tampa, FL 33607
BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT	Inframark 210 N University Drive Coral Springs, FL 33071



RACQUEL MCINTOSH

CPA

561-981-6282

mcintoshcpa@outlook.com

Racquel McIntosh, CPA

2385 NW Executive Center
Dr. Suite 100, Boca Raton FL

EDUCATION

Masters of Accounting
Florida Atlantic University
2004

Bachelor of Arts B.B.A
Major: Accounting & Finance
Florida Atlantic University
2003

INDUSTRIES

Governments

Non-profits

MEMBERSHIPS

AICPA

CSDA

FASD

FICPA

FGFOA

FASD Board Member/Presenter

FICPA SLG Committee Member

Profile

Racquel has been providing auditing and consulting services to governments and non-profits for over 18 years. Her in-depth knowledge of government/non-profit compliance requirements, regulations, accounting principles and audit methodologies provides clients with the highest service quality delivered with the utmost integrity.

Experience

- Oct 2023- Present
McIntosh CPA
Founder & President
- 2005 - 2023
Grau & Associates
Audit Staff 2005 - 2009
Audit Senior 2009 -2011
Audit Manager 2011 - 2014,
Audit Partner 2014 - 2023
- Continuing Professional Education
Over the last two(2) years

	<u>Hours</u>
Government Accounting & Auditing	37.5
Accounting, Auditing & Other (Incl Ethics)	<u>42.5</u>
Total hours	<u>80</u>

Collaborations

In addition to external audits, Racquel has assisted clients with implementing new accounting standards and State legislation, switching ERP systems, improving internal controls via new policies and procedures, providing education via webinars/seminars, and providing guidance to management.

LIST OF SPECIAL DISTRICTS AUDITED

COMMUNITY DEVELOPMENT

- OVER 200

WATER CONTROL/DRAINAGE

- Central Broward Water Control District
- East Central Regional Water Reclamation Facility
- Old Plantation Water Control District
- Pinellas Park Water Management District
- Pinetree Water Control District (Broward and Palm Beach)
- Ranger Drainage District
- South Central Regional Wastewater Treatment & Disposal Plant

FIRE RESCUE

- San Carlos Park Fire Protection & Rescue District
- Sanibel Fire & Rescue District
- South Trail Fire & Rescue District

OTHER

- Boca Raton Airport Authority
- Greater Boca Raton Beach & Park District
- Indian Trail Improvement District
- Spring Lake Improvement District

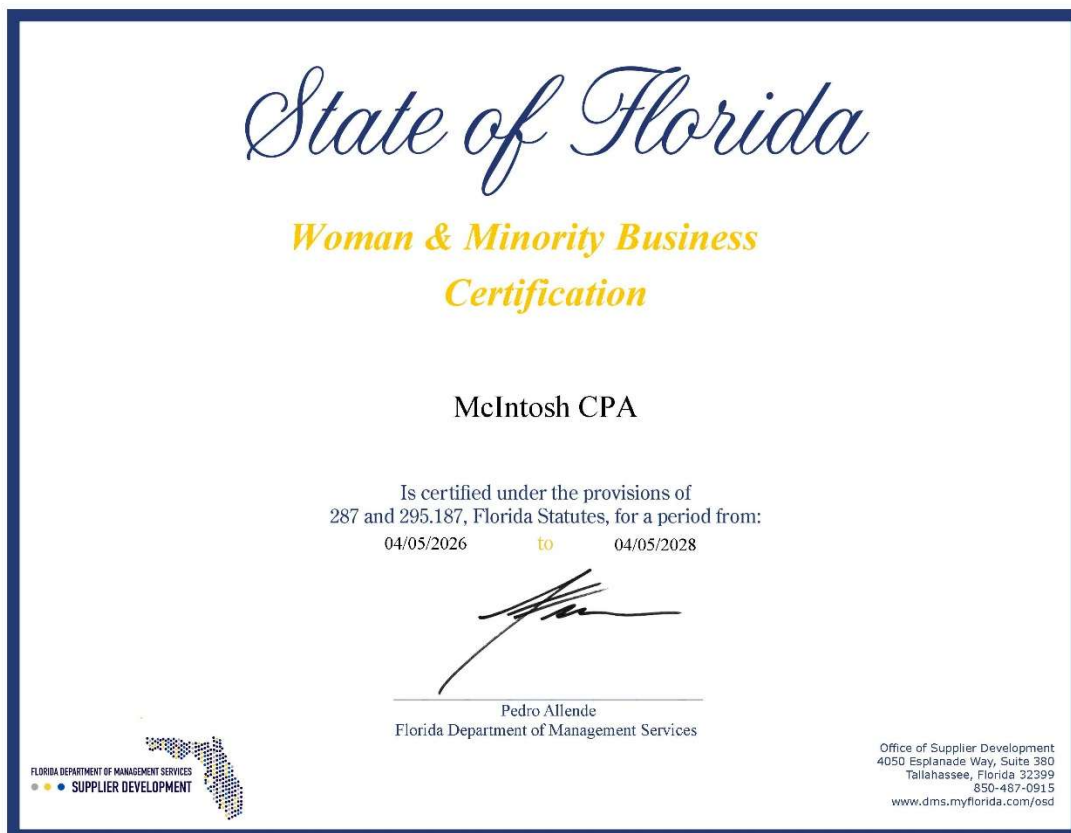
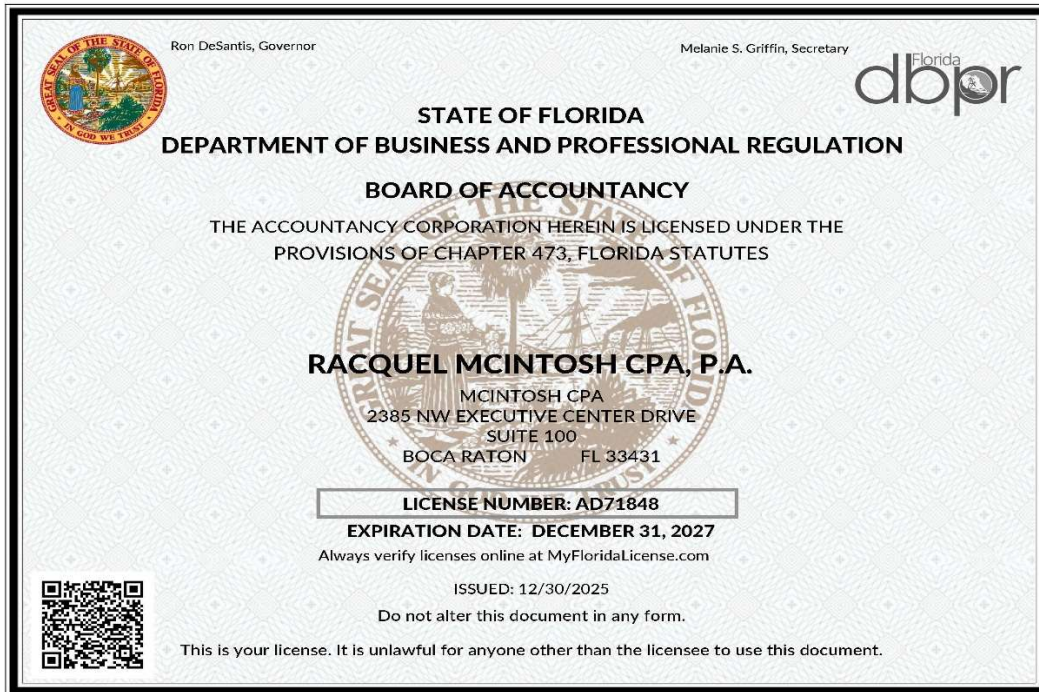
Schedule of Fees

Below are the all-inclusive fees for the District's annual financial statement audit

Fiscal Year	Proposed Fee
2026	\$3,200
2027	\$3,300
2028	\$3,400
2029	\$3,500
2030	\$3,600

The above fees are based on the District not issuing Bonds in any of the fiscal years. If Bonds are issued, then fees will be renegotiated.

Appendix



From: Amalay Diaz
Sent: Tuesday, August 25, 2026 6:00 PM
To: Juliana Duque
Subject: Request for Reimbursement – FPL Street Light Bills - ACACIA GROVE

Dear Juliana:

I'm reaching out to you regarding the attached FPL bills that were paid by Acacia Grove HOA for street lighting that falls under the responsibility of the CDD.

Since these expenses are the responsibility of the CDD, we are requesting reimbursement for the bills paid by the Association in the total amount of **\$10,865.67**.

Please issue the reimbursement check payable to **Acacia Grove HOA** and forward to me office.

Please let me know if you need any additional documentation to process the reimbursement.

Regards,



Your Community.
Our Commitment.

Amalay "Amy" Diaz
General Manager
P. 305.552.7855 X655
F. 305.552.7840

Vesta Property Services
13595 SW 134 Ave, Suite 108,
Miami, FL 33186
www.VestaPropertyServices.com



[Careers](#) | [Request Proposal](#)



CONFIDENTIALITY NOTICE: This e-mail, and any attachment to it, contains privileged and confidential information intended only for the use of the individual(s) or entity named on the e-mail. If the reader of this e-mail is not the intended recipient, or the employee or agent responsible for delivering it to the intended recipient, you are hereby notified that reading it is strictly prohibited. If you have received this e-mail in error, please immediately return it to the sender and delete it from your system.

Board members should not "reply to all" to maintain compliance with the Sunshine Laws.

Regards,

Juliana Duque
GMS-SF
Governmental Management Services – South Florida, LLC.
5385 N. Nob Hill Road
Sunrise, FL. 33351
Tel: (954)721-8681
E-mail: jduque@gmssf.com



**Electric Bill Statement****For:** May 6, 2026 to Jun 5, 2026 (30 days)**Statement Date:** Jun 5, 2026**Account Number:** 68944-14082**Service Address:**33501 SW 197TH AVE # SL LED
HOMESTEAD, FL 33034**ACACIA GROVES HOMEOWNERS ASSOCIATION INC,**
Here's what you owe for this billing period.**CURRENT BILL****\$2,696.19**

TOTAL AMOUNT YOU OWE

Jun 26, 2026

NEW CHARGES DUE BY

Scan to
Pay
or visit
FPL.com/
WaystoPay**KEEP IN MIND**

- Payments received after June 26, 2026 are considered late; a late payment charge, the greater of \$5.00 or 1.5% of your past due balance will apply. Your account may also be billed a deposit adjustment.
- Charges and energy usage are based on the facilities contracted. Facility, energy and fuel costs are available upon request.
- As a business customer, you may qualify for a Florida Sales Tax exemption on your electric bill. Call the Florida Department of Revenue at 1-800-352-3671 to determine if you qualify, or visit www.FPL.com/taxexemption for further information.

BILL SUMMARY

Balance before new charges	0.00
Total new charges	2,696.19
Total amount you owe	\$2,696.19

(See page 2 for bill details.)

Switch to FPL eBill® today and get your bill wherever you are.
FPL.com/eBillCustomer Service: (305) 442-0388
Outside Florida: 1-800-226-3545Report Power Outages:
Hearing/Speech Impaired:1-800-4OUTAGE (468-8243)
711 (Relay Service)**Ways to Pay**

/ 27

8204689441408299169620000

0001 0014 048705

910

The amount enclosed includes
the following donation:
FPL Care To Share: _____Make check payable to FPL
in U.S. funds and mail along with
this coupon to:ACACIA GROVES HOMEOWNERS
ASSOCIATION INC
5505 WATERFORD DISTRICT DR
MIAMI FL 33126-2029FPL
GENERAL MAIL FACILITY
MIAMI FL 33188-0001Visit FPL.com/PayBill
for ways to pay.

68944-14082

ACCOUNT NUMBER

\$2,696.19

TOTAL AMOUNT YOU OWE

Jun 26, 2026

NEW CHARGES DUE BY

\$

AMOUNT ENCLOSED



Customer Name:
ACACIA GROVES
HOMEOWNERS
ASSOCIATION INC

Account Number:
68944-14082

FPL.com Page 2

0002 0014 048705

E001

BILL DETAILS

Balance before new charges \$0.00

New Charges

Rate: SL-1 STREET LIGHTING SERVICE

Electric service amount **	2,301.57
Gross receipts tax (State tax)	4.84
Utility tax (Local tax)	224.39
Florida sales tax (State tax)	140.34
County sales tax (Local tax)	23.09
Taxes and charges	392.66
Regulatory fee (State fee)	1.96
Total new charges	\$2,696.19
Total amount you owe	\$2,696.19

** Your electric service amount includes the following charges:

Non-fuel energy charge:

\$0.041940 per kWh

Fuel charge:

\$0.031560 per kWh

METER SUMMARY

Next bill date Jul 7, 2026.

Usage Type

Total kWh used

Usage

2597

ENERGY USAGE

	This Month
Service to	Jun 5, 2026
kWh Used	2597
Service days	30
kWh/day	87
Amount	\$2,696.19

KEEP IN MIND

- Taxes, fees, and charges on your bill are determined and required by your local and state government to be used at their discretion.
- The fuel charge represents the cost of fuel used to generate electricity. It is a direct pass-through to customers. FPL does not profit from fuel, although higher costs do result in higher state and local taxes and fees.

View your rates

We look forward to serving you. Please follow this link to view your current rates.

[FPL.com/Rates](https://www.fpl.com/Rates)

Upgrade and save this summer

Increase your building's energy efficiency as temperatures rise.

Upgrade to an eligible high-efficiency HVAC system with rebates to reduce upfront costs.

[FPL.com/BizHVAC](https://www.fpl.com/BizHVAC)

When you pay by check, you authorize FPL to process your payment electronically or as a draft. If your payment is processed electronically, your checking account may be debited on the same day we receive the check and your check will not be returned with your checking account statement. If paying your bill in person and in cash, your payment may, consistent with Florida law, be rounded to the nearest five-cent (5¢) increment if one-cent coins are no longer in production. FPL does not agree to any restrictions, conditions or endorsements placed on any bill statement or payments such as check, money order or other forms of payment. We will process the payment as if these restrictions or conditions do not exist.



Customer Name:
ACACIA GROVES
HOMEOWNERS
ASSOCIATION INC

Account Number:
68944-14082

FPL.com Page 1

0003 0014 048705 ESLA

For: 05-06-2026 to 06-05-2026 (30 days)

kWh/Day: 87

Service Address:

33501 SW 197TH AVE # SL LED
HOMESTEAD, FL 33034

Detail of Rate Schedule Charges for Street Lights

Component Code	Watts	Lumens	Owner/ Maint *	Quantity	Rate/Unit	kWh Used	Amount
F863213	150	17000	F	49		2,597	
Energy					2.000000		98.00
Non-energy							
Fixtures					16.500000		808.50
Maintenance					1.650000		80.85
PTPC21B				48			
Non-energy							
Fixtures					19.600000		940.80
Additional lighting facility charge							
Non-energy							282.86

* F - FPL OWNS & MAINTAINS E - CUSTOMER OWNS & MAINTAINS R - CUSTOMER OWNS, FPL RELAMPS
H - FPL OWNS & MAINTAINS FIXTURE, CUST OWNS OTHER



ACACIA GROVES HOMEOWNERS
ASSOCIATION INC
5505 WATERFORD DISTRICT DR
MIAMI FL 33126-2029





Customer Name:
ACACIA GROVES
HOMEOWNERS
ASSOCIATION INC

Account Number:
68944-14082

FPL.com Page 2

0004 0014 048705 ESLA

For: 05-06-2026 to 06-05-2026 (30 days)

kWh/Day: 87

Service Address:

33501 SW 197TH AVE # SL LED
HOMESTEAD, FL 33034

Component Code	Watts	Lumens	Owner/ Maint *	Quantity	Rate/Unit	kWh Used	Amount
					Energy sub total		98.00
					Non-energy sub total		2,113.01
					Sub total	2,597	2,211.01
					Energy conservation cost recovery		1.30
					Capacity payment recovery charge		0.16
					Environmental cost recovery charge		1.53
					Transition rider credit		-2.70
					Storm protection recovery charge		8.31
					Fuel charge		81.96
					Electric service amount		2,301.57
					Gross receipts tax (State tax)		4.84
					Regulatory fee (State fee)		1.96
					Utility tax (Local tax)		224.39
					Florida sales tax (State tax)		140.34
					County sales tax (Local tax)		23.09
					Total	2,597	2,696.19

* F - FPL OWNS & MAINTAINS E - CUSTOMER OWNS & MAINTAINS R - CUSTOMER OWNS, FPL RELAMPS
H - FPL OWNS & MAINTAINS FIXTURE, CUST OWNS OTHER



Customer Name:
ACACIA GROVES
HOMEOWNERS
ASSOCIATION INC

Account Number:
68944-14082

FPL.com Page 3

0005 0014 048705 ESLA

For: 05-06-2026 to 06-05-2026

Service Address:
33501 SW 197TH AVE # SL LED
HOMESTEAD, FL 33034

Summary of Changes to Total Number of Facilities By Locations

Service Location	Component Removed	Component Installed	Owner/ Maint *	Quantity	Install/ Remove Date
SW 195TH AVE LT NW/CRN PARK		PTPC21B		1	04-30-2026
SW 195TH AVE LT NW/S PARK		PTPC21B		1	04-30-2026
SW 195TH AVE LT SW/S PARK		PTPC21B		1	04-30-2026
SW 338TH TER LT E/S PARK		PTPC21B		1	04-30-2026
SW 338TH TER LT NE/S PARK		PTPC21B		1	04-30-2026
SW 338TH TER LT SE/CRN PARK		PTPC21B		1	04-30-2026
SW 338TH TER LT SE/S PARK		PTPC21B		1	04-30-2026
19420 SW 339TH TER LT LOT 3 BLK 13		PTPC21B		1	04-30-2026
19421 SW 339TH TER LT LOT 3 BLK 14		PTPC21B		1	04-30-2026
19422 SW 338TH TER LT LOT 1 BLK 19		PTPC21B		1	04-30-2026
19422 SW 338TH TER LT LOT 1 BLK 19 E/S		PTPC21B		1	04-30-2026
19422 SW 338TH TER LT LOT 1 BLK 19 NE/C		PTPC21B		1	04-30-2026
19423 SW 338TH ST		PTPC21B		1	04-30-2026

* F - FPL OWNS & MAINTAINS E - CUSTOMER OWNS & MAINTAINS R - CUSTOMER OWNS, FPL RELAMPS
H - FPL OWNS & MAINTAINS FIXTURE, CUST OWNS OTHER



Customer Name:
ACACIA GROVES
HOMEOWNERS
ASSOCIATION INC

Account Number:
68944-14082

FPL.com Page 4

0006 0014 048705 ESLA

For: 05-06-2026 to 06-05-2026

Service Address:
33501 SW 197TH AVE # SL LED
HOMESTEAD, FL 33034

Summary of Changes to Total Number of Facilities By Locations

Service Location	Component Removed	Component Installed	Owner/ Maint *	Quantity	Install/ Remove Date
LT LOT 1 BLK 21 E SIDE					
19423 SW 338TH ST LT LOT 1 BLK 21 SE/CRN		PTPC21B		1	04-30-2026
19432 SW 338TH TER LT LOT 3 BLK 16		PTPC21B		1	04-30-2026
19436 SW 338TH TER LT LOT 4 BLK 16		PTPC21B		1	04-30-2026
19436 SW 339TH TER LT LOT 5 BLK 13		PTPC21B		1	04-30-2026
19438 SW 338TH TER LT LOT 5 BLK 19		PTPC21B		2	04-30-2026
19442 SW 338TH TER LT LOT 6 BLK 19 NW/C		PTPC21B		1	04-30-2026
19442 SW 338TH TER LT LOT 6 BLK 19 W/S		PTPC21B		1	04-30-2026
19447 SW 338TH ST LT LOT 7 BLK 21 SW/S		PTPC21B		1	04-30-2026
19454 SW 338TH TER LT LOT 1 BLK 15		PTPC21B		1	04-30-2026
19461 SW 339TH TER LT LOT 11 BLK 15		PTPC21B		1	04-30-2026
19464 SW 339TH TER LT LOT 3 BLK 12		PTPC21B		1	04-30-2026
19470 SW 338TH TER LT LOT 3 BLK 15		PTPC21B		1	04-30-2026

* F - FPL OWNS & MAINTAINS E - CUSTOMER OWNS & MAINTAINS R - CUSTOMER OWNS, FPL RELAMPS
H - FPL OWNS & MAINTAINS FIXTURE, CUST OWNS OTHER



Customer Name:
ACACIA GROVES
HOMEOWNERS
ASSOCIATION INC

Account Number:
68944-14082

FPL.com Page 5

0007 0014 048705 ESLA

For: 05-06-2026 to 06-05-2026

Service Address:

33501 SW 197TH AVE # SL LED
HOMESTEAD, FL 33034

Summary of Changes to Total Number of Facilities By Locations

Service Location	Component Removed	Component Installed	Owner/ Maint *	Quantity	Install/ Remove Date
19485 SW 339TH TER LT LOT 8 BLK 15		PTPC21B		1	04-30-2026
19486 SW 338TH TER LT LOT 5 BLK 15		PTPC21B		1	04-30-2026
19488 SW 339TH TER LT LOT 6 BLK 12 NW/CRN		PTPC21B		1	04-30-2026
19494 SW 338TH TER LT LOT 6 BLK 15		PTPC21B		1	04-30-2026
19495 SW 340TH ST LT LOT 7 BLK 12		PTPC21B		1	04-30-2026
19495 SW 340TH ST LT LOT 7 BLK 12 SW/CRN		PTPC21B		1	04-30-2026
19507 SW 339TH TER LT LOT 10 BLK 8		PTPC21B		1	04-30-2026
19507 SW 339TH TER LT LOT 10 BLK 8 NE/CRN		PTPC21B		1	04-30-2026
19523 SW 339TH TER LT LOT 9 BLK 8		PTPC21B		1	04-30-2026
19541 SW 338TH TER LT LOT 3 BLK 7		PTPC21B		1	04-30-2026
19552 SW 338TH TER LT LOT 4 BLK 8		PTPC21B		1	04-30-2026
19570 SW 339TH TER LT LOT 5 BLK 11		PTPC21B		1	04-30-2026
19589 SW 338TH TER		PTPC21B		1	04-30-2026



Customer Name:
ACACIA GROVES
HOMEOWNERS
ASSOCIATION INC

Account Number:
68944-14082

FPL.com Page 6

0008 0014 048705 ESLA

For: 05-06-2026 to 06-05-2026

Service Address:
33501 SW 197TH AVE # SL LED
HOMESTEAD, FL 33034

Summary of Changes to Total Number of Facilities By Locations

Service Location	Component Removed	Component Installed	Owner/ Maint *	Quantity	Install/ Remove Date
LT LOT 12 BLK 5					
19609 SW 339TH TER LT LOT 11 BLK 9		PTPC21B		1	04-30-2026
19626 SW 339TH TER LT LOT 2 BLK 10		PTPC21B		1	04-30-2026
19642 SW 338TH TER LT LOT 4 BLK 9		PTPC21B		1	04-30-2026
19657 SW 338TH TER LT LOT 8 BLK 5		PTPC21B		1	04-30-2026
19663 SW 339TH TER LT LOT 8 BLK 9		PTPC21B		1	04-30-2026
33726 SW 194TH PL LT LOT 11 BLK 18		PTPC21B		1	04-30-2026
33774 SW 194TH PL LT LOT 7 BLK 18		PTPC21B		1	04-30-2026
33777 SW 194TH CT LT LOT 7 BLK 20		PTPC21B		1	04-30-2026
33829 SW 194TH CT LT LOT 1 BLK 20		PTPC21B		1	04-30-2026
SW 195TH AVE LT NW/CRN PARK		F863213	F	1	04-30-2026
SW 195TH AVE LT NW/S PARK		F863213	F	1	04-30-2026
SW 195TH AVE LT SW/S PARK		F863213	F	1	04-30-2026

* F - FPL OWNS & MAINTAINS E - CUSTOMER OWNS & MAINTAINS R - CUSTOMER OWNS, FPL RELAMPS
H - FPL OWNS & MAINTAINS FIXTURE, CUST OWNS OTHER



Customer Name:
ACACIA GROVES
HOMEOWNERS
ASSOCIATION INC

Account Number:
68944-14082

FPL.com Page 7

0009 0014 048705 ESLA

For: 05-06-2026 to 06-05-2026

Service Address:
33501 SW 197TH AVE # SL LED
HOMESTEAD, FL 33034

Summary of Changes to Total Number of Facilities By Locations

Service Location	Component Removed	Component Installed	Owner/ Maint *	Quantity	Install/ Remove Date
SW 338TH TER LT E/S PARK		F863213	F	1	04-30-2026
SW 338TH TER LT NE/S PARK		F863213	F	1	04-30-2026
SW 338TH TER LT SE/CRN PARK		F863213	F	1	04-30-2026
SW 338TH TER LT SE/S PARK		F863213	F	1	04-30-2026
19420 SW 339TH TER LT LOT 3 BLK 13		F863213	F	1	04-30-2026
19421 SW 339TH TER LT LOT 3 BLK 14		F863213	F	1	04-30-2026
19422 SW 338TH TER LT LOT 1 BLK 19		F863213	F	1	04-30-2026
19422 SW 338TH TER LT LOT 1 BLK 19 E/S		F863213	F	1	04-30-2026
19422 SW 338TH TER LT LOT 1 BLK 19 NE/C		F863213	F	1	04-30-2026
19423 SW 338TH ST LT LOT 1 BLK 21 E SIDE		F863213	F	1	04-30-2026
19423 SW 338TH ST LT LOT 1 BLK 21 SE/CRN		F863213	F	1	04-30-2026
19432 SW 338TH TER LT LOT 3 BLK 16		F863213	F	1	04-30-2026
19436 SW 338TH TER		F863213	F	1	04-30-2026

* F - FPL OWNS & MAINTAINS E - CUSTOMER OWNS & MAINTAINS R - CUSTOMER OWNS, FPL RELAMPS
H - FPL OWNS & MAINTAINS FIXTURE, CUST OWNS OTHER



Customer Name:
ACACIA GROVES
HOMEOWNERS
ASSOCIATION INC

Account Number:
68944-14082

FPL.com Page 8

0010 0014 048705 ESLA

For: 05-06-2026 to 06-05-2026

Service Address:
33501 SW 197TH AVE # SL LED
HOMESTEAD, FL 33034

Summary of Changes to Total Number of Facilities By Locations

Service Location	Component Removed	Component Installed	Owner/ Maint *	Quantity	Install/ Remove Date
LT LOT 4 BLK 16					
19436 SW 339TH TER LT LOT 5 BLK 13		F863213	F	1	04-30-2026
19438 SW 338TH TER LT LOT 5 BLK 19		F863213	F	3	04-30-2026
19442 SW 338TH TER LT LOT 6 BLK 19 NW/C		F863213	F	1	04-30-2026
19442 SW 338TH TER LT LOT 6 BLK 19 W/S		F863213	F	1	04-30-2026
19447 SW 338TH ST LT LOT 7 BLK 21 SW/S		F863213	F	1	04-30-2026
19454 SW 338TH TER LT LOT 1 BLK 15		F863213	F	1	04-30-2026
19461 SW 339TH TER LT LOT 11 BLK 15		F863213	F	1	04-30-2026
19464 SW 339TH TER LT LOT 3 BLK 12		F863213	F	1	04-30-2026
19470 SW 338TH TER LT LOT 3 BLK 15		F863213	F	1	04-30-2026
19485 SW 339TH TER LT LOT 8 BLK 15		F863213	F	1	04-30-2026
19486 SW 338TH TER LT LOT 5 BLK 15		F863213	F	1	04-30-2026
19488 SW 339TH TER LT LOT 6 BLK 12 NW/CRN		F863213	F	1	04-30-2026

* F - FPL OWNS & MAINTAINS E - CUSTOMER OWNS & MAINTAINS R - CUSTOMER OWNS, FPL RELAMPS
H - FPL OWNS & MAINTAINS FIXTURE, CUST OWNS OTHER



Customer Name:
ACACIA GROVES
HOMEOWNERS
ASSOCIATION INC

Account Number:
68944-14082

FPL.com Page 9

0011 0014 048705 ESLA

For: 05-06-2026 to 06-05-2026

Service Address:
33501 SW 197TH AVE # SL LED
HOMESTEAD, FL 33034

Summary of Changes to Total Number of Facilities By Locations

Service Location	Component Removed	Component Installed	Owner/ Maint *	Quantity	Install/ Remove Date
19494 SW 338TH TER LT LOT 6 BLK 15		F863213	F	1	04-30-2026
19495 SW 340TH ST LT LOT 7 BLK 12		F863213	F	1	04-30-2026
19495 SW 340TH ST LT LOT 7 BLK 12 SW/CRN		F863213	F	1	04-30-2026
19507 SW 339TH TER LT LOT 10 BLK 8		F863213	F	1	04-30-2026
19507 SW 339TH TER LT LOT 10 BLK 8 NE/CRN		F863213	F	1	04-30-2026
19523 SW 339TH TER LT LOT 9 BLK 8		F863213	F	1	04-30-2026
19541 SW 338TH TER LT LOT 3 BLK 7		F863213	F	1	04-30-2026
19552 SW 338TH TER LT LOT 4 BLK 8		F863213	F	1	04-30-2026
19570 SW 339TH TER LT LOT 5 BLK 11		F863213	F	1	04-30-2026
19589 SW 338TH TER LT LOT 12 BLK 5		F863213	F	1	04-30-2026
19609 SW 339TH TER LT LOT 11 BLK 9		F863213	F	1	04-30-2026
19626 SW 339TH TER LT LOT 2 BLK 10		F863213	F	1	04-30-2026
19642 SW 338TH TER		F863213	F	1	04-30-2026

* F - FPL OWNS & MAINTAINS E - CUSTOMER OWNS & MAINTAINS R - CUSTOMER OWNS, FPL RELAMPS
H - FPL OWNS & MAINTAINS FIXTURE, CUST OWNS OTHER



Customer Name:
ACACIA GROVES
HOMEOWNERS
ASSOCIATION INC

Account Number:
68944-14082

FPL.com Page 10

0012 0014 048705 ESLA

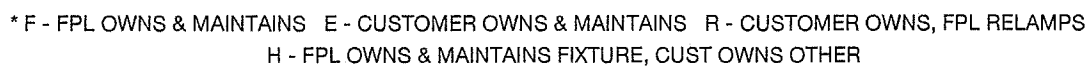
For: 05-06-2026 to 06-05-2026

Service Address:
33501 SW 197TH AVE # SL LED
HOMESTEAD, FL 33034

Summary of Changes to Total Number of Facilities By Locations

Service Location	Component Removed	Component Installed	Owner/ Maint *	Quantity	Install/ Remove Date
LT LOT 4 BLK 9					
19657 SW 338TH TER LT LOT 8 BLK 5		F863213	F	1	04-30-2026
19663 SW 339TH TER LT LOT 8 BLK 9		F863213	F	1	04-30-2026
33726 SW 194TH PL LT LOT 11 BLK 18		F863213	F	1	04-30-2026
33774 SW 194TH PL LT LOT 7 BLK 18		F863213	F	1	04-30-2026
33777 SW 194TH CT LT LOT 7 BLK 20		F863213	F	1	04-30-2026
33829 SW 194TH CT LT LOT 1 BLK 20		F863213	F	1	04-30-2026

* F - FPL OWNS & MAINTAINS E - CUSTOMER OWNS & MAINTAINS R - CUSTOMER OWNS, FPL RELAMPS
H - FPL OWNS & MAINTAINS FIXTURE, CUST OWNS OTHER



0014 0014 048705

**Electric Bill Statement****For:** Jun 5, 2026 to Jul 7, 2026 (32 days)**Statement Date:** Jul 7, 2026**Account Number:** 68944-14082**Service Address:**33501 SW 197TH AVE # SL LED
HOMESTEAD, FL 33034**ACACIA GROVES HOMEOWNERS ASSOCIATION INC,**
Here's what you owe for this billing period.**CURRENT BILL****\$2,696.19**

TOTAL AMOUNT YOU OWE

Jul 28, 2026

NEW CHARGES DUE BY

**Scan to
Pay**
or visit
[FPL.com/
WaystoPay](https://FPL.com/WaystoPay)**KEEP IN MIND**

- Payments received after July 28, 2026 are considered late; a late payment charge, the greater of \$5.00 or 1.5% of your past due balance will apply. Your account may also be billed a deposit adjustment.
- Charges and energy usage are based on the facilities contracted. Facility, energy and fuel costs are available upon request.

BILL SUMMARY

Amount of your last bill	2,696.19
Payments received	-2,696.19
Balance before new charges	0.00
Total new charges	2,696.19
Total amount you owe	\$2,696.19

(See page 2 for bill details.)

Switch to FPL eBill® today and get your bill wherever you are.
FPL.com/eBillCustomer Service: (305) 442-0388
Outside Florida: 1-800-226-3545Report Power Outages:
Hearing/Speech Impaired:1-800-4OUTAGE (468-8243)
711 (Relay Service)**Ways to Pay**

/ 27

8204689441408299169620000

ACACIA GROVES HOMEOWNERS
ASSOCIATION INC
C/O VESTA PROPERTY SERVICES INC
13595 SW 134TH AVE STE 108
MIAMI FL 33186-4579The amount enclosed includes
the following donation:
FPL Care To Share: _____Make check payable to FPL
in U.S. funds and mail along with
this coupon to:FPL
GENERAL MAIL FACILITY
MIAMI FL 33188-0001Visit FPL.com/PayBill
for ways to pay.

68944-14082

ACCOUNT NUMBER

\$2,696.19

TOTAL AMOUNT YOU OWE

Jul 28, 2026

NEW CHARGES DUE BY

\$

AMOUNT ENCLOSED



Customer Name:
ACACIA GROVES
HOMEOWNERS
ASSOCIATION INC

Account Number:
68944-14082

FPL.com Page 2

E001

BILL DETAILS

Amount of your last bill	2,696.19
Payment received - Thank you	-2,696.19
Balance before new charges	\$0.00

New Charges

Rate: SL-1 STREET LIGHTING SERVICE

Electric service amount **	2,301.57
Gross receipts tax (State tax)	4.84
Utility tax (Local tax)	224.39
Florida sales tax (State tax)	140.34
County sales tax (Local tax)	23.09
Taxes and charges	392.66
Regulatory fee (State fee)	1.96
Total new charges	\$2,696.19

Total amount you owe \$2,696.19

** Your electric service amount includes the following charges:

Non-fuel energy charge:	\$0.041940 per kWh
Fuel charge:	\$0.031560 per kWh

METER SUMMARY

Next bill date Aug 6, 2026.

Usage Type

Total kWh used

Usage

2597

ENERGY USAGE COMPARISON

	This Month	Last Month
Service to	Jul 7, 2026	Jun 5, 2026
kWh Used	2597	2597
Service days	32	30
kWh/day	81	87
Amount	\$2,696.19	\$2,696.19

KEEP IN MIND

- Taxes, fees, and charges on your bill are determined and required by your local and state government to be used at their discretion.
- The fuel charge represents the cost of fuel used to generate electricity. It is a direct pass-through to customers. FPL does not profit from fuel, although higher costs do result in higher state and local taxes and fees.

Download the app

Get instant, secure access to outage and billing info from your mobile device.

[FPL.com/MobileApp](https://www.fpl.com/MobileApp)

A smarter way to save

Lower operational costs with automatic monthly bill credits when you participate in Business On Call®.

[FPL.com/BusinessOnCall](https://www.fpl.com/BusinessOnCall)

When you pay by check, you authorize FPL to process your payment electronically or as a draft. If your payment is processed electronically, your checking account may be debited on the same day we receive the check and your check will not be returned with your checking account statement. If paying your bill in person and in cash, your payment may, consistent with Florida law, be rounded to the nearest five-cent (5¢) increment if one-cent coins are no longer in production. FPL does not agree to any restrictions, conditions or endorsements placed on any bill statement or payments such as check, money order or other forms of payment. We will process the payment as if these restrictions or conditions do not exist.



Customer Name:
ACACIA GROVES
HOMEOWNERS
ASSOCIATION INC

Account Number:
68944-14082

For: 06-05-2026 to 07-07-2026 (32 days)
kWh/Day: 81
Service Address:
33501 SW 197TH AVE # SL LED
HOMESTEAD, FL 33034

Detail of Rate Schedule Charges for Street Lights

Component Code	Watts	Lumens	Owner/ Maint *	Quantity	Rate/Unit	kWh Used	Amount
F863213	150	17000	F	49		2,597	
Energy					2.000000		98.00
Non-energy							
Fixtures					16.500000		808.50
Maintenance					1.650000		80.85
PTPC21B				48			
Non-energy							
Fixtures					19.600000		940.80
Additional lighting facility charge							
Non-energy							282.86

* F - FPL OWNS & MAINTAINS E - CUSTOMER OWNS & MAINTAINS R - CUSTOMER OWNS, FPL RELAMPS
H - FPL OWNS & MAINTAINS FIXTURE, CUST OWNS OTHER



ACACIA GROVES HOMEOWNERS
ASSOCIATION INC
C/O VESTA PROPERTY SERVICES INC
13595 SW 134TH AVE STE 108
MIAMI FL 33186-4579



Customer Name:
ACACIA GROVES
HOMEOWNERS
ASSOCIATION INC

Account Number:
68944-14082

For: 06-05-2026 to 07-07-2026 (32 days)
kWh/Day: 81
Service Address:
33501 SW 197TH AVE # SL LED
HOMESTEAD, FL 33034

Component Code	Watts	Lumens	Owner/ Maint *	Quantity	Rate/Unit	kWh Used	Amount
Energy sub total							98.00
Non-energy sub total							2,113.01
Sub total						2,597	2,211.01
Energy conservation cost recovery							1.30
Capacity payment recovery charge							0.16
Environmental cost recovery charge							1.53
Transition rider credit							-2.70
Storm protection recovery charge							8.31
Fuel charge							81.96
Electric service amount							2,301.57
Gross receipts tax (State tax)							4.84
Regulatory fee (State fee)							1.96
Utility tax (Local tax)							224.39
Florida sales tax (State tax)							140.34
County sales tax (Local tax)							23.09
Total						2,597	2,696.19

* F - FPL OWNS & MAINTAINS E - CUSTOMER OWNS & MAINTAINS R - CUSTOMER OWNS, FPL RELAMPS
H - FPL OWNS & MAINTAINS FIXTURE, CUST OWNS OTHER



AUG 11 2026

ACACIA GROVES HOMEOWNERS ASSOCIATION INC,
Here's what you owe for this billing period.

CURRENT BILL

\$2,736.66

TOTAL AMOUNT YOU OWE

Aug 27, 2026

NEW CHARGES DUE BY

KEEP IN MIND

- Payments received after August 27, 2026 are considered late; a late payment charge, the greater of \$5.00 or 1.5% of your past due balance will apply. Your account may also be billed a deposit adjustment.
- The amount due on your account will be drafted automatically on or after August 17, 2026. If a partial payment is received before this date, only the remaining balance due on your account will be drafted automatically.
- Charges and energy usage are based on the facilities contracted. Facility, energy and fuel costs are available upon request.

BILL SUMMARY

Amount of your last bill	2,696.19
Payments received	-2,696.19
Balance before new charges	0.00
Total new charges	2,736.66
Total amount you owe	\$2,736.66

FPL automatic bill pay - DO NOT PAY

(See page 2 for bill details.)

The Florida Public Service Commission has approved a one-time rate reduction in September related to 2024 hurricane restoration costs. Details at [FPL.com/Rates](https://www.fpl.com/Rates).

Customer Service: (305) 442-0388
Outside Florida: 1-800-226-3545

Report Power Outages: 1-800-4OUTAGE (468-8243)
Hearing/Speech Impaired: 711 (Relay Service)



/ 3* FPL AUTOMATIC BILL PAY - DO NOT PAY *

0001 0004 038645

ACACIA GROVES HOMEOWNERS
ASSOCIATION INC
C/O VESTA PROPERTY SERVICES INC
13595 SW 134TH AVE STE 108
MIAMI FL 33186-4579



The amount enclosed includes
the following donation:
FPL Care To Share: _____

Make check payable to FPL
in U.S. funds and mail along with
this coupon to:

FPL
GENERAL MAIL FACILITY
MIAMI FL 33188-0001



Visit [FPL.com/PayBill](https://www.fpl.com/PayBill)
for ways to pay.

68944-14082

ACCOUNT NUMBER

\$2,736.66

TOTAL AMOUNT YOU OWE

Aug 27, 2026

NEW CHARGES DUE BY

\$ Auto pay - DO NOT PAY

AMOUNT ENCLOSED



Customer Name:
ACACIA GROVES
HOMEOWNERS
ASSOCIATION INC

Account Number:
68944-14082

FPL.com Page 2

0002 0004 038645

E001

BILL DETAILS

Amount of your last bill	2,696.19
Payment received - Thank you	-2,696.19
Balance before new charges	\$0.00

New Charges

Rate: SL-1 STREET LIGHTING SERVICE

Electric service amount **	2,301.57
Gross receipts tax (State tax)	4.84
Utility tax (Local tax)	224.39
Florida sales tax (State tax)	140.34
County sales tax (Local tax)	23.09
Taxes and charges	392.66
Late payment charge	40.44
Regulatory fee (State fee)	1.99
Total new charges	\$2,736.66
Total amount you owe	\$2,736.66

FPL automatic bill pay - DO NOT PAY

** Your electric service amount includes the following charges:

Non-fuel energy charge:	\$0.041940 per kWh
Fuel charge:	\$0.031560 per kWh

METER SUMMARY

Next bill date Sep 4, 2026.

Usage Type

Total kWh used

Usage

2597

ENERGY USAGE COMPARISON

	This Month	Last Month
Service to	Aug 6, 2026	Jul 7, 2026
kWh Used	2597	2597
Service days	30	32
kWh/day	87	81
Amount	\$2,696.19	\$2,696.19

KEEP IN MIND

- Taxes, fees, and charges on your bill are determined and required by your local and state government to be used at their discretion.
- The fuel charge represents the cost of fuel used to generate electricity. It is a direct pass-through to customers. FPL does not profit from fuel, although higher costs do result in higher state and local taxes and fees.

Download the app

Get instant, secure access to outage and billing info from your mobile device.

[FPL.com/MobileApp](https://www.fpl.com/MobileApp)

Unlock energy insights

Save energy with Business Energy Manager. We'll analyze your usage patterns and help lower your bill.

[FPL.com/BEM](https://www.fpl.com/BEM)

When you pay by check, you authorize FPL to process your payment electronically or as a draft. If your payment is processed electronically, your checking account may be debited on the same day we receive the check and your check will not be returned with your checking account statement. If paying your bill in person and in cash, your payment may, consistent with Florida law, be rounded to the nearest five-cent (5¢) increment if one-cent coins are no longer in production. FPL does not agree to any restrictions, conditions or endorsements placed on any bill statement or payments such as check, money order or other forms of payment. We will process the payment as if these restrictions or conditions do not exist.



Customer Name:
ACACIA GROVES
HOMEOWNERS
ASSOCIATION INC

Account Number:
68944-14082

FPL.com Page 1

0003 0004 038645 ESLA

For: 07-07-2026 to 08-06-2026 (30 days)

kWh/Day: 87

Service Address:

33501 SW 197TH AVE # SL LED
HOMESTEAD, FL 33034

Detail of Rate Schedule Charges for Street Lights

Component Code	Watts	Lumens	Owner/ Maint *	Quantity	Rate/Unit	kWh Used	Amount
F863213	150	17000	F	49		2,597	
Energy					2.000000		98.00
Non-energy							
Fixtures					16.500000		808.50
Maintenance					1.650000		80.85
PTPC21B				48			
Non-energy							
Fixtures					19.600000		940.80
Additional lighting facility charge							
Non-energy							282.86

* F - FPL OWNS & MAINTAINS E - CUSTOMER OWNS & MAINTAINS R - CUSTOMER OWNS, FPL RELAMPS
H - FPL OWNS & MAINTAINS FIXTURE, CUST OWNS OTHER



ACACIA GROVES HOMEOWNERS
ASSOCIATION INC
C/O VESTA PROPERTY SERVICES INC
13595 SW 134TH AVE STE 108
MIAMI FL 33186-4579





Customer Name:
ACACIA GROVES
HOMEOWNERS
ASSOCIATION INC

Account Number:
68944-14082

FPL.com Page 2

0004 0004 038645 ESLA

For: 07-07-2026 to 08-06-2026 (30 days)

kWh/Day: 87

Service Address:

33501 SW 197TH AVE # SL LED
HOMESTEAD, FL 33034

Component Code	Watts	Lumens	Owner/ Maint *	Quantity	Rate/Unit	kWh Used	Amount
					Energy sub total		98.00
					Non-energy sub total		2,113.01
					Sub total	2,597	2,211.01
					Energy conservation cost recovery		1.30
					Capacity payment recovery charge		0.16
					Environmental cost recovery charge		1.53
					Transition rider credit		-2.70
					Storm protection recovery charge		8.31
					Fuel charge		81.96
					Electric service amount		2,301.57
					Gross receipts tax (State tax)		4.84
					Regulatory fee (State fee)		1.96
					Utility tax (Local tax)		224.39
					Florida sales tax (State tax)		140.34
					County sales tax (Local tax)		23.09
					Total	2,597	2,696.19

* F - FPL OWNS & MAINTAINS E - CUSTOMER OWNS & MAINTAINS R - CUSTOMER OWNS, FPL RELAMPS
H - FPL OWNS & MAINTAINS FIXTURE, CUST OWNS OTHER



AUG 11 2026

ACACIA GROVES HOMEOWNERS ASSOCIATION INC,
Here's what you owe for this billing period.

CURRENT BILL

\$2,736.66

TOTAL AMOUNT YOU OWE

Aug 27, 2026

NEW CHARGES DUE BY

KEEP IN MIND

- Payments received after August 27, 2026 are considered late; a late payment charge, the greater of \$5.00 or 1.5% of your past due balance will apply. Your account may also be billed a deposit adjustment.
- The amount due on your account will be drafted automatically on or after August 17, 2026. If a partial payment is received before this date, only the remaining balance due on your account will be drafted automatically.
- Charges and energy usage are based on the facilities contracted. Facility, energy and fuel costs are available upon request.

BILL SUMMARY

Amount of your last bill	2,696.19
Payments received	-2,696.19
Balance before new charges	0.00
Total new charges	2,736.66
Total amount you owe	\$2,736.66

FPL automatic bill pay - DO NOT PAY

(See page 2 for bill details.)

The Florida Public Service Commission has approved a one-time rate reduction in September related to 2024 hurricane restoration costs. Details at FPL.com/Rates.

Customer Service: (305) 442-0388
Outside Florida: 1-800-226-3545

Report Power Outages: 1-800-4OUTAGE (468-8243)
Hearing/Speech Impaired: 711 (Relay Service)



/ 3* FPL AUTOMATIC BILL PAY - DO NOT PAY *

0001 0004 038645

ACACIA GROVES HOMEOWNERS
ASSOCIATION INC
C/O VESTA PROPERTY SERVICES INC
13595 SW 134TH AVE STE 108
MIAMI FL 33186-4579



The amount enclosed includes
the following donation:
FPL Care To Share: _____

Make check payable to FPL
in U.S. funds and mail along with
this coupon to:

FPL
GENERAL MAIL FACILITY
MIAMI FL 33188-0001



Visit FPL.com/PayBill
for ways to pay.

68944-14082

ACCOUNT NUMBER

\$2,736.66

TOTAL AMOUNT YOU OWE

Aug 27, 2026

NEW CHARGES DUE BY

\$ Auto pay - DO NOT PAY

AMOUNT ENCLOSED



Customer Name:
ACACIA GROVES
HOMEOWNERS
ASSOCIATION INC

Account Number:
68944-14082

FPL.com Page 2

0002 0004 038645

E001

BILL DETAILS

Amount of your last bill	2,696.19
Payment received - Thank you	-2,696.19
Balance before new charges	\$0.00

New Charges

Rate: SL-1 STREET LIGHTING SERVICE

Electric service amount **	2,301.57
Gross receipts tax (State tax)	4.84
Utility tax (Local tax)	224.39
Florida sales tax (State tax)	140.34
County sales tax (Local tax)	23.09
Taxes and charges	392.66
Late payment charge	40.44
Regulatory fee (State fee)	1.99
Total new charges	\$2,736.66
Total amount you owe	\$2,736.66

FPL automatic bill pay - DO NOT PAY

** Your electric service amount includes the following charges:

Non-fuel energy charge:	\$0.041940 per kWh
Fuel charge:	\$0.031560 per kWh

METER SUMMARY

Next bill date Sep 4, 2026.

Usage Type

Total kWh used

Usage

2597

ENERGY USAGE COMPARISON

	This Month	Last Month
Service to	Aug 6, 2026	Jul 7, 2026
kWh Used	2597	2597
Service days	30	32
kWh/day	87	81
Amount	\$2,696.19	\$2,696.19

KEEP IN MIND

- Taxes, fees, and charges on your bill are determined and required by your local and state government to be used at their discretion.
- The fuel charge represents the cost of fuel used to generate electricity. It is a direct pass-through to customers. FPL does not profit from fuel, although higher costs do result in higher state and local taxes and fees.

Download the app

Get instant, secure access to outage and billing info from your mobile device.

[FPL.com/MobileApp](https://www.fpl.com/MobileApp)

Unlock energy insights

Save energy with Business Energy Manager. We'll analyze your usage patterns and help lower your bill.

[FPL.com/BEM](https://www.fpl.com/BEM)

When you pay by check, you authorize FPL to process your payment electronically or as a draft. If your payment is processed electronically, your checking account may be debited on the same day we receive the check and your check will not be returned with your checking account statement. If paying your bill in person and in cash, your payment may, consistent with Florida law, be rounded to the nearest five-cent (5¢) increment if one-cent coins are no longer in production. FPL does not agree to any restrictions, conditions or endorsements placed on any bill statement or payments such as check, money order or other forms of payment. We will process the payment as if these restrictions or conditions do not exist.



Customer Name:
ACACIA GROVES
HOMEOWNERS
ASSOCIATION INC

Account Number:
68944-14082

FPL.com Page 1

0003 0004 038645 ESLA

For: 07-07-2026 to 08-06-2026 (30 days)

kWh/Day: 87

Service Address:

33501 SW 197TH AVE # SL LED
HOMESTEAD, FL 33034

Detail of Rate Schedule Charges for Street Lights

Component Code	Watts	Lumens	Owner/ Maint *	Quantity	Rate/Unit	kWh Used	Amount
F863213	150	17000	F	49		2,597	
Energy					2.000000		98.00
Non-energy							
Fixtures					16.500000		808.50
Maintenance					1.650000		80.85
PTPC21B				48			
Non-energy							
Fixtures					19.600000		940.80
Additional lighting facility charge							
Non-energy							282.86

* F - FPL OWNS & MAINTAINS E - CUSTOMER OWNS & MAINTAINS R - CUSTOMER OWNS, FPL RELAMPS
H - FPL OWNS & MAINTAINS FIXTURE, CUST OWNS OTHER



ACACIA GROVES HOMEOWNERS
ASSOCIATION INC
C/O VESTA PROPERTY SERVICES INC
13595 SW 134TH AVE STE 108
MIAMI FL 33186-4579





Customer Name:
ACACIA GROVES
HOMEOWNERS
ASSOCIATION INC

Account Number:
68944-14082

FPL.com Page 2

0004 0004 038645 ESLA

For: 07-07-2026 to 08-06-2026 (30 days)

kWh/Day: 87

Service Address:

33501 SW 197TH AVE # SL LED
HOMESTEAD, FL 33034

Component Code	Watts	Lumens	Owner/ Maint *	Quantity	Rate/Unit	kWh Used	Amount
					Energy sub total		98.00
					Non-energy sub total		2,113.01
					Sub total	2,597	2,211.01
					Energy conservation cost recovery		1.30
					Capacity payment recovery charge		0.16
					Environmental cost recovery charge		1.53
					Transition rider credit		-2.70
					Storm protection recovery charge		8.31
					Fuel charge		81.96
					Electric service amount		2,301.57
					Gross receipts tax (State tax)		4.84
					Regulatory fee (State fee)		1.96
					Utility tax (Local tax)		224.39
					Florida sales tax (State tax)		140.34
					County sales tax (Local tax)		23.09
					Total	2,597	2,696.19

* F - FPL OWNS & MAINTAINS E - CUSTOMER OWNS & MAINTAINS R - CUSTOMER OWNS, FPL RELAMPS
H - FPL OWNS & MAINTAINS FIXTURE, CUST OWNS OTHER



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
GMS-SF

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
GMS-SF

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.

Chair/Vice Chair: _____

Date: _____

Print Name: _____

Acacia Grove Community Development District

District Manager: _____

Date: _____

Print Name: _____

Acacia Grove Community Development District

Juliana Duque
District Manager
GMS-SF



Memorandum

To: Acacia Grove Board of Supervisors

From: District Management

Date: September 18, 2026

RE: HB7013 – Special Districts Performance Measures and Standards

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2027), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

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

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

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

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

Exhibit A:
Goals, Objectives and Annual Reporting Form

Acacia Grove Community Development District

Performance Measures/Standards & Annual Reporting Form

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

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

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

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

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

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

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

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

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

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

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

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

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

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

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

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

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

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

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

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

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

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

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

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

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

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

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

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

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

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

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

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

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

Achieved: Yes ☐ No ☐

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

Date: _____

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

Date: _____

Acacia Grove

Community Development District

BILL TO: Lennar Homes
5505 Waterford District, 5th Floor
Miami, FL 33126

July 28, 2026
Funding Request #11

PAYEE		GENERAL FUND	
1	Billing, Cochran PA Inv# 199415 - General Counsel (Jun 26)	\$	1,050.00
2	GMS-South Florida, LLC Inv# 12- Management Fees & Expenses (Jul 26)	\$	3,000.00
3	McClatchy Company LLC Inv# 156836 - Legal Ads	\$	783.75
	Inv# 156837 - Legal Ads	\$	3,378.51
	Inv# 156838 - Legal Ads	\$	350.44
TOTAL		\$	8,562.70

Please make check payable to:

Acacia Grove Community Development District
5385 N Nob Hill Road
Sunrise, FL 33351

Acacia Grove

Community Development District

BILL TO: Lennar Homes
5505 Waterford District, 5th Floor
Miami, FL 33126

August 21, 2026
Funding Request #12

PAYEE		GENERAL FUND	
1	Billing, Cochran PA Inv# 199947 - General Counsel (Jul 26)	\$	510.00
2	GMS-South Florida, LLC Inv# 13- Management Fees & Expenses (Aug 26)	\$	3,000.00
3	McClatchy Company LLC Inv# 165277 - Legal Ads	\$	284.41
TOTAL		\$	3,794.41

Please make check payable to:

Acacia Grove Community Development District
5385 N Nob Hill Road
Sunrise, FL 33351

Acacia Grove

Community Development District

BILL TO: Lennar Homes
5505 Waterford District, 5th Floor
Miami, FL 33126

September 18, 2026
Funding Request #14

PAYEE		GENERAL FUND	
1	Alvarez Engineers Inv# 9442 - Engineering Services (Jul 26)	\$	1,403.75
2	GMS-South Florida, LLC Inv# 14- Management Fees & Expenses (Sep 26)	\$	3,000.00
TOTAL		\$	4,403.75

Please make check payable to:

Acacia Grove Community Development District
5385 N Nob Hill Road
Sunrise, FL 33351

Acacia Grove
Community Development District

Unaudited Financial Reporting
August 31, 2026



Table of Contents

1	Balance Sheet
2-3	General Fund
4	Month to Month

Acacia Grove
Community Development District
Combined Balance Sheet
August 31, 2026

		General Fund
Assets:		
<u>Cash:</u>		
Operating Account	\$	10,002
Due from Developer		-
Due from General Fund		-
Prepaid Expenses		-
Deposits		-
Total Assets	\$	10,002
Liabilities:		
Accounts Payable	\$	3,969
Due to Debt Service		-
Total Liabilities	\$	3,969
Fund Balance:		
Nonspendable:		
Prepaid Items	\$	-
Deposits		-
Unassigned		6,033
Total Fund Balances	\$	6,033
Total Liabilities & Fund Balance	\$	10,002

Acacia Grove
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/26	Thru 08/31/26	Variance
Revenues:				
Developer Contributions	\$ 116,876	\$ 107,136	\$ 78,852	\$ (28,285)
Interest	-	-	-	-
Total Revenues	\$ 116,876	\$ 107,136	\$ 78,852	\$ (28,285)
Expenditures:				
<u>General & Administrative:</u>				
Engineering	\$ 5,000	\$ 4,583	\$ 496	\$ 4,087
Attorney	1,000	917	14,533	(13,616)
Annual Audit	6,000	-	-	-
Assessment Administration	2,000	-	-	-
Arbitrage Rebate	550	-	-	-
Dissemination Agent	1,200	-	-	-
Trustee Fees	5,000	-	-	-
Management Fees	35,000	32,083	32,083	(0)
Website Maintenance	1,000	917	917	0
Postage & Delivery	250	229	-	229
Insurance General Liability	5,500	5,500	2,055	3,445
Printing & Binding	250	-	5	(5)
Legal Advertising	5,000	4,583	22,229	(17,645)
Other Current Charges	600	550	173	377
Office Supplies	50	46	80	(33)
Dues, Licenses & Subscriptions	175	160	250	(90)
Contingency	50	46	-	46
Total General & Administrative	\$ 68,626	\$ 49,615	\$ 72,819	\$ (23,204)
<u>Operations & Maintenance</u>				
Field Expenditures				
Drainage System	\$ 12,000	\$ 11,000	\$ -	\$ 11,000
Landscape Maintenance	18,000	16,500	-	16,500
Street Lights	9,250	8,479	-	8,479
Subtotal Field Expenditures	\$ 39,250	\$ 35,979	\$ -	\$ 35,979
Total Operations & Maintenance	\$ 39,250	\$ 35,979	\$ -	\$ 35,979
Total Expenditures	\$ 107,876	\$ 85,594	\$ 72,819	\$ 12,775
Excess (Deficiency) of Revenues over Expenditures	\$ 9,000	\$ 21,542	\$ 6,033	\$ (15,509)
Net Change in Fund Balance	\$ 9,000	\$ 21,542	\$ 6,033	\$ (15,509)
Fund Balance - Beginning	\$ -		\$ -	
Fund Balance - Ending	\$ 9,000		\$ 6,033	

Acacia Grove
Community Development District
Month to Month

	Oct		Nov		Dec		Jan		Feb		March		April		May		June		July		Aug		Sept		Total	
Revenues:																										
Developer Contributions	\$	-	\$	-	\$	-	\$	-	\$	-	\$	23,935	\$	-	\$	-	\$	35,959	\$	-	\$	18,958	\$	-	\$	78,852
Interest		-		-		-		-		-		-		-		-		-		-		-		-	-	
Total Revenues	\$	-	\$	-	\$	-	\$	-	\$	-	\$	23,935	\$	-	\$	-	\$	35,959	\$	-	\$	18,958	\$	-	\$	78,852
Expenditures:																										
<u>General & Administrative:</u>																										
Supervisor Fees	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
PR-FICA		-		-		-		-		-		-		-		-		-		-		-		-	-	
Engineering		-		-		496		-		-		-		-		-		-		-		-		-	496	
Attorney		2,115		2,490		1,650		1,478		500		1,890		1,740		1,110		1,050		510		-		-	14,533	
Annual Audit		-		-		-		-		-		-		-		-		-		-		-		-	-	
Arbitrage Rebate		-		-		-		-		-		-		-		-		-		-		-		-	-	
Dissemination Agent		-		-		-		-		-		-		-		-		-		-		-		-	-	
Trustee Fees		-		-		-		-		-		-		-		-		-		-		-		-	-	
Management Fees		2,917		2,917		2,917		2,917		2,917		2,917		2,917		2,917		2,917		2,917		2,917		-	32,083	
Website Maintenance		83		83		83		83		83		83		83		83		83		83		83		-	917	
Postage & Delivery		-		-		-		-		-		-		-		-		-		-		-		-	-	
Insurance General Liability		-		-		-		-		-		-		-		2,055		-		-		-		-	2,055	
Printing & Binding		-		-		-		-		-		-		5		-		-		-		-		-	5	
Legal Advertising		-		1,260		5,836		1,858		812		7,667		-		-		4,513		284		-		-	22,229	
Other Current Charges		-		-		-		-		-		-		-		-		-		59		114		-	173	
Office Supplies		-		80		-		-		-		-		-		-		-		-		-		-	80	
Dues, Licenses & Subscriptions		-		250		-		-		-		-		-		-		-		-		-		-	250	
Contingency		-		-		-		-		-		-		-		-		-		-		-		-	-	
Total General & Administrative	\$	5,115	\$	7,079	\$	10,982	\$	6,335	\$	4,312	\$	12,557	\$	4,745	\$	6,165	\$	8,563	\$	3,854	\$	3,114	\$	-	\$	72,819
<u>Operations & Maintenance</u>																										
Field Expenditures																										
Drainage System	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Landscape Maintenance		-		-		-		-		-		-		-		-		-		-		-		-	-	
Total Operations & Maintenance	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Expenditures	\$	5,115	\$	7,079	\$	10,982	\$	6,335	\$	4,312	\$	12,557	\$	4,745	\$	6,165	\$	8,563	\$	3,854	\$	3,114	\$	-	\$	72,819
Excess (Deficiency) of Revenues over Expenditures	\$	(5,115)	\$	(7,079)	\$	(10,982)	\$	(6,335)	\$	(4,312)	\$	11,378	\$	(4,745)	\$	(6,165)	\$	27,396	\$	(3,854)	\$	15,844	\$	-	\$	6,033
Net Change in Fund Balance	\$	(5,115)	\$	(7,079)	\$	(10,982)	\$	(6,335)	\$	(4,312)	\$	11,378	\$	(4,745)	\$	(6,165)	\$	27,396	\$	(3,854)	\$	15,844	\$	-	\$	6,033