



**LOS CAYOS
COMMUNITY DEVELOPMENT
DISTRICT**

**MIAMI-DADE COUNTY
REGULAR BOARD MEETING & PUBLIC
HEARING
AUGUST 19, 2026
9:45 A.M.**

Special District Services, Inc.
2501A Burns Road
Palm Beach Gardens, FL 33410

www.loscayosdcd.org
561.630.4922 Telephone
877.SDS.4922 Toll Free
561.630.4923 Facsimile

AGENDA
LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT
Lennar Homes, LLC
5505 Waterford District Drive
Miami, Fl 33126
REGULAR BOARD MEETING & PUBLIC HEARING
August 19, 2026
9:45 A.M.

- A. Call to Order
- B. Proof of Publication.....Page 1
- C. Establish Quorum
- D. Additions or Deletions to Agenda
- E. Comments from the Public for Items Not on the Agenda
- F. Approval of Minutes
 - 1. June 17, 2026 Regular Board Meeting Minutes.....Page 3
- G. Old Business
- H. New Business
 - 1. Consider Resolution No. 2026-02 – Adopting a Fiscal Year 2026/2027 Meeting Schedule.....Page 7
 - 2. Conveyance and Grant of Easement Status Update
 - 3. Summary of the District Engineer’s Verification and Comments in Relation to the District’s Responsibilities and the FY 2026/2027 Budget.....Page 9
 - 4. Approve and/or Ratify the Drainage Easement.....Page 11
 - 5. Approve and/or Ratify the Termination of the Blanket Easement.....Page 14
- I. Public Hearing
 - 1. Proof of Publication.....Page 19
 - 2. Receive Public Comments on Fiscal Year 2026/2027 Final Budget.....Page 20
 - 3. Consider Resolution No. 2026-03 – Adopting a Fiscal Year 2026/2027 Final Budget.....Page 65
- J. Administrative & Operational Matters
 - 1. Financial Report.....Page 78
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- K. Board Members & Staff Closing Comments
- L. Adjourn

AFFIDAVIT OF PUBLICATION

Account #	Order Number	Identification	Order PO	Cols	Depth
57974	IPL0276775	Legal Ad - IPL0276775		1.0	82.0L

ATTENTION: Los Cayos Community Development District IP
2501A Burns Road
Palm Beach Gardens, FL 33410
larcher@sdsinc.org

**LOS CAYOS COMMUNITY
DEVELOPMENT DISTRICT
FISCAL YEAR 2025/2026
REGULAR MEETING SCHEDULE
NOTICE IS HEREBY GIVEN** that
the Board of Supervisors (the "Board")
of the **Los Cayos Community De-
velopment District** (the "District")
will hold Regular Meetings at Lennar
Homes, LLC located at 5505 Wa-
terford District Drive, Miami, Florida
33126 at **9:45 a.m.** on the following
dates:

**October 15, 2025
November 4, 2025
January 21, 2026
February 18, 2026
March 18, 2026
April 15, 2026
May 20, 2026
June 17, 2026
August 19, 2026
September 16, 2026**

The purpose of the meetings is for the
Board to consider any District busi-
ness which may lawfully and properly
come before the Board. Meetings are
open to the public and will be con-
ducted in accordance with the pro-
visions of Florida law for community
development districts. Copies of the
Agenda for any of the meetings may
be obtained from the District's website
or by contacting the District Manager
at 786-347-2711 and/or toll free at
1-877-737-4922, prior to the date of
the particular meeting.

From time to time one or two Board
members may participate by tele-
phone; therefore, a speaker telephone
will be present at the meeting location
so that Board members may be fully
informed of the discussions taking
place. Said meeting(s) may be contin-
ued as found necessary to a time and
place specified on the record.

If any person decides to appeal any
decision made with respect to any
matter considered at these meetings,
such person will need a record of the
proceedings and such person may
need to insure that a verbatim record
of the proceedings is made at his or
her own expense and which record
includes the testimony and evidence
on which the appeal is based.

In accordance with the provisions of
the Americans with Disabilities Act,
any person requiring special accom-
modations or an interpreter to partic-
ipate at any of these meetings should
contact the District Manager at 786-
347-2711 and/or toll free at 1-877-
737-4922 at least seven (7) days prior
to the date of the particular meeting.

Meetings may be cancelled from time
to time with no advertised notice.

**LOS CAYOS COMMUNITY
DEVELOPMENT DISTRICT
www.loscayosccd.org
PUBLISH: THE MIAMI HERALD
10/03/25
IPL0276775
Oct 3 2025**

PUBLISHED DAILY
MIAMI-DADE-FLORIDA

STATE OF FLORIDA
COUNTY OF MIAMI-DADE

Before the undersigned authority personally appeared, the under-
signed, who on oath says that he/she is Custodian of Records of The
The Miami Herald, a newspaper published in Miami Dade County, Flor-
ida, that the attached was published on the publicly accessible website
of The Miami Herald or by print in the issues and dates listed below.

Affiant further Says that the said Miami Herald website or newspaper
complies with all legal requirements for publication in chapter 50,
Florida Statutes.

1.0 insertion(s) published on:
10/03/25 Print

[Print Tearsheet Link](#)

[Marketplace Link](#)

Sherry Chasteen



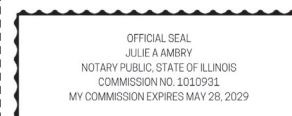
Sherry Chasteen

Julie A Ambry



Sworn to and subscribed before
me on

Oct 3, 2025, 9:40 AM EDT



Online Notary Public. This notarial act involved the use of online audio/video communication
technology. Notarization facilitated by SIGNIX®

**LOS CAYOS COMMUNITY
DEVELOPMENT DISTRICT
FISCAL YEAR 2025/2026
REGULAR MEETING SCHEDULE
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the Board of Supervisors (the "Board")
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May 20, 2026
June 17, 2026
August 19, 2026
September 16, 2026**

The purpose of the meetings is for the Board to consider any District business which may lawfully and properly come before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. Copies of the Agenda for any of the meetings may be obtained from the District's website or by contacting the District Manager at 786-347-2711 and/or toll free at 1-877-737-4922, prior to the date of the particular meeting.

From time to time one or two Board members may participate by telephone; therefore, a speaker telephone will be present at the meeting location so that Board members may be fully informed of the discussions taking place. Said meeting(s) may be continued as found necessary to a time and place specified on the record.

If any person decides to appeal any decision made with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to insure that a verbatim record of the proceedings is made at his or her own expense and which record includes the testimony and evidence on which the appeal is based.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at 786-347-2711 and/or toll free at 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.

Meetings may be cancelled from time to time with no advertised notice.

**LOS CAYOS COMMUNITY
DEVELOPMENT DISTRICT
www.loscayoscdd.org
PUBLISH: THE MIAMI HERALD
10/03/25
IPL0276775
Oct 3 2025**

**LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT
REGULAR BOARD MEETING
JUNE 17, 2026**

A. CALL TO ORDER

The June 17, 2026, Regular Board Meeting of the Los Cayos Community Development District (the “District”) was called to order at 9:59 a.m. in the offices of Lennar Homes, LLC located at 5505 Waterford District Drive, Miami, Florida 33126.

B. PROOF OF PUBLICATION

Proof of publication was presented which showed that notice of the Regular Board Meeting had been published in *Miami Herald* on October 3, 2025, as part of the District’s Fiscal Year 2025/2026 Meeting Schedule, as legally required.

C. ESTABLISH A QUORUM

Mrs. Perez determined that the presence of the following Board Members constituted a quorum and all was in order to proceed with the meeting: Chairperson Teresa Baluja, Vice Chairperson Vanessa Perez and Supervisor Raisa Krause.

Also in attendance were District Manager Gloria Perez of Special District Services, Inc., and District Counsel Michael Pawelczyk of Billing Cochran, Lyles, Mauro & Ramsey, P.A.

D. ADDITIONS OR DELETIONS TO AGENDA

Changing the language to New Business, agenda item H.3 thereby omitting the word “*ratification and*” to read: Consider ~~Ratification and~~ Maintenance Agreement Between the District & the Terra Sol Homeowners Association

E. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA

There were no comments from the public for items not on the agenda.

F. APPROVAL OF MINUTES

1. November 4, 2025, Regular Board Meeting

A **MOTION** was made by Supervisor Baluja, seconded by Supervisor Perez and passed unanimously approving the minutes of the November 4, 2025, Regular Board Meeting, as presented.

G. OLD BUSINESS

There were no Old Business items to come before the Board.

H. NEW BUSINESS

1. Lennar Conveyance Status

No conveyances updates were provided. A brief discussion ensued regarding the areas of conveyance that would require the District Engineers verification.

A **MOTION** was made by Supervisor Baluja, seconded by Supervisor Perez and unanimously passed authorizing the approval and acceptance of conveyances, after a conference call or meeting has been held with the District Engineer, District Counsel, Chairperson and District Manager and subject to the final approval by the Chairperson.

2. Consider Ratification and Approval of Executed First Amendment to MEC Environmental Engineering Consulting Services Agreement

The purpose of this amendment is to add the Phase 2 area to the existing agreement between the District and MEC. The MEC updated proposal attached as the Exhibit includes both Phases 1 and 2, as required.

A **MOTION** was made by Supervisor Baluja, seconded by Supervisor Perez and passed unanimously ratifying and approving the executed First Amendment to MEC Environmental Engineering Consulting Services Agreement, as presented.

3. Consider Maintenance Agreement between the District and the Terra Sol HOA

This agenda item was tabled.

4. Consider Resolution No. 2026-01 – Adopting a Fiscal Year 2026/2027 Proposed Budget and Setting a Public Hearing Date for Final Adoption

Mrs. Perez presented Resolution No. 2026-01, entitled:

RESOLUTION 2026-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2026/2027 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW AND PROVIDING AN EFFECTIVE DATE.

The Debt Service Assessment is the same (maximum) as last year. The Administrative Budget is higher than last year. Numerous Maintenance line items have been added, as per the Engineer's recommendations. This budget includes a large carryover in the amount of \$37,000 with an assessment increase of approximately \$167.08.

The estimated available funds projected for 9-30-26 are approximately \$30,000, should no unforeseen expenses occur.

Because the overall proposed assessments for FY 2026/2027 are currently higher than the FY 2025/2026 assessment, letters to the residents will be required.

The Board stated that they would proceed with approving the budget, as presented. Mrs. Perez further advised that the budget could always be lowered during the final budget public hearing/meeting, if appropriate.

A **MOTION** was made by Supervisor Baluja, seconded by Supervisor Perez and unanimously passed adopting Resolution No. 2026-01, as presented, approving a Proposed Budget for FY 2026/2027 and setting the Public Hearing date for Wednesday, August 19, 2026, at 9:45 a.m. at Lennar Homes, LLC located at 5505 Waterford District Drive, Miami, Florida 33126 and authorizing the publication of the legal notice and notices to the owners, as required by law.

I. ADMINISTRATIVE & OPERATIONAL MATTERS

1. Financial Report

Mrs. Perez presented the financial statement through February 2024, noting that available funds as of April 30, 2026, were \$156,247.94.

A **MOTION** was made by Supervisor Baluja, seconded by Supervisor Perez and passed unanimously ratifying and approving the financials, as presented.

2. Qualified Elector (Registered Voter) Certification

Mrs. Perez advised that she had received from the Miami-Dade County Supervisor of Elections the certified elector count identifying 149 registered voters who reside in the District as of April 29, 2026, and presented the same. Since the District has not yet reached the qualified elector threshold of 250 electoral voters and it will meet the 6th year in 2028, it will continue to elect Board Members by the landowner election process.

3. 2025 Form 1 – Statement of Financial Interests

Mrs. Perez advised the Board that for this year's filing requirement, a completed 2025 Form 1 must be submitted prior to July 1, 2026, using the Electronic Filing System of the Florida Commission on Ethics, which can be accessed via a link at Login - Electronic Financial Disclosure Management System floridaethics.gov. As previously noted, Board Members are no longer able to file completed Form 1 through their local Supervisor of Elections' office.

J. BOARD MEMBER & STAFF CLOSING COMMENTS

Mrs. Perez advised the Board that on May 8, 2026, the District received the 4th Semi Annual Inspection Report conducted by MEC and the same had been forwarded to the Board Members, which reflected superficial disturbances that were identified to the surface grounds and needed to be addressed. It was noted that Supervisor Szasz was out of town and Supervisor Perez would follow-up with the appropriate individual for the status of the verification and confirmation report to be forwarded for District records.

K. ADJOURNMENT

There being no further business to come before the Board, the Regular Board Meeting was adjourned at 10:15 a.m. on a **MOTION** made by Supervisor Baluja, seconded by Supervisor Perez and passed unanimously.

ATTESTED BY:

Secretary/Assistant Secretary

Chairperson/Vice-Chair

RESOLUTION NO. 2026-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR THE FISCAL YEAR 2026/2027 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, it is necessary for the Los Cayos Community Development District (the "District") to establish a regular meeting schedule for fiscal year 2026/2027; and

WHEREAS, the Board of Supervisors of the District has set a regular meeting schedule, location and time for District meetings for fiscal year 2026/2027 which is attached hereto and made a part hereof as Exhibit "A".

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT, MIAMI-DADE COUNTY, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are hereby adopted.

Section 2. The regular meeting schedule, time and location for meetings for fiscal year 2026/2027 which is attached hereto as Exhibit "A" is hereby adopted and authorized to be published.

PASSED, ADOPTED and EFFECTIVE this 19th day of August, 2026.

ATTEST:

**LOS CAYOS COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

**LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027 REGULAR MEETING SCHEDULE**

NOTICE IS HEREBY GIVEN that the Board of Supervisors (the “Board”) of the **Los Cayos Community Development District** (the “District”) will hold Regular Meetings at Lennar Homes, LLC located at 5505 Blue Lagoon Drive, Miami, Florida 33126 at **9:45 a.m.** on the following dates:

October 21, 2026
November 18, 2026 *Amended Budget*
January 20, 2027
February 17, 2027
March 17, 2027 *Proposed Budget*
April 21, 2027
May 19, 2027 *Final Budget*
June 16, 2027
August 18, 2027
September 15, 2027

The purpose of the meetings is for the Board to consider any District business which may lawfully and properly come before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law for Community Development Districts. Copies of the Agenda for any of the meetings may be obtained from the District’s website or by contacting the District Manager at 786-347-2711 and/or toll free at 1-877-737-4922, prior to the date of the particular meeting.

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Meetings may be cancelled from time to time with no advertised notice.

LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT

www.loscayoscdd.org

PUBLISH: MIAMI HERALD XX/XX/2026

This is a summary of the information provided by the District Engineer regarding the District's maintenance responsibilities and adjustments to the proposed FY 2026/2027 O&M Budget based on the intended transfer of certain assets to the HOA.

Key Background Information

- The Engineer's Report adopted on June 16, 2023 originally anticipated that the CDD would own the portion of Tract A up to the entrance gate, including associated roads, drainage infrastructure, and entry features.
- However, those improvements were never formally conveyed to the District, and no legal description was prepared for the area.
- The current understanding is that:
 - The HOA will own all of Tract A, including the entrance features, roads, and other fixed improvements.
 - The CDD will retain ownership and maintenance responsibility only for the stormwater drainage system through a permanent drainage easement.
- These ownership changes will be reflected in the next Annual Engineer's Report.

Confirmation Regarding Bond Construction Funds

- None of the construction expenditures were for landscaping, roads or entrance features.
- Funds were used primarily for:
 - Stormwater drainage system acquisition
 - Water and sewer infrastructure
 - Connection charges and impact fees
 - Engineering, legal, permitting, and other soft costs
- Based on this history, the engineer believes there is no impediment to transferring the entrance improvements to the HOA.

Easement Recommendation

- The existing blanket easement in favor of the District remains in place.
- The engineer recommends replacing it with a permanent drainage easement over Tracts A and B to formally preserve the District's rights and responsibilities related to stormwater infrastructure.

Budget Recommendations for FY 2026/2027

Based on the District retaining responsibility only for stormwater infrastructure, the engineer recommends:

Retain in the District Budget

- Engineering inspections and annual reporting
- Miscellaneous maintenance
- Stormwater management
- Class V Storm Drainage Permit compliance
- Field operations (maintain or potentially reduce)

Transfer to the HOA and Remove from District Budget

- Entry road maintenance
- Water feature maintenance
- Landscape maintenance
- Monument maintenance
- Street lighting
- Sidewalk maintenance
- Power utility expenses
- Water and sewer/potable water expenses (if related to consumption)

Overall Conclusion

The engineer's position is that once the ownership and easement documents are finalized the district's long-term role should be limited primarily to ownership operation and maintenance of the storm drainage system as a result many expenses currently included in the O&M budget should be shifted to the HOA which could significantly reduce the district's maintenance obligations and corresponding assessments.

This instrument prepared by
and after recording return to:

Liza Smoker, Esq.
Billing Cochran, P.A.
515 East Las Olas Boulevard, Suite 600
Fort Lauderdale, FL 33301

Property ID Nos.: 10-7919-035-2320
10-7919-035-2330

GRANT OF EASEMENTS

This **GRANT OF EASEMENTS** is entered into this ____ day of _____, 2026, by **LENNAR HOMES, LLC, a Florida limited liability company**, whose address is 5505 Blue Lagoon Drive, Miami, Florida 33126, hereinafter referred to as “**GRANTOR**”, and **LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special purpose government organized under and pursuant to Chapter 190, Florida Statutes, whose address is c/o Special District Services, Inc., 2501A Burns Road, Palm Beach Gardens, Florida 33410, hereinafter referred to as “**GRANTEE**”.

WITNESSETH:

The **GRANTOR** has granted and does hereby grant to **GRANTEE**, its successors and assigns, a perpetual non-exclusive easement (the “**Easement**”) for the purpose of ingress and egress, storm water drainage, including, but not limited to, the right to construct, reconstruct, lay, install, operate, maintain, relocate, repair, replace, improve, remove, and inspect exfiltration trenches, pipes, curbs, French drains, gutters, inlets, manholes, drainage structures, storm water retention areas, other drainage facilities, and all appurtenances thereto (the “**District Improvements**”), with full right of ingress thereto and egress therefrom, on, over, under, across, and through that certain real property owned by the **GRANTOR** consisting of the property described as follows (the “**Easement Property**”):

Tracts A and B, LOS CAYOS SUBDIVISION, according to the plat thereof recorded in Plat Book 178, Page 12 of the Public Records of Miami-Dade County, Florida.

The **GRANTOR** does hereby fully warrant to the **GRANTEE** that it has good title to the Easement Property and that it has full power and authority to grant this Easement.

[SIGNATURE PAGE TO FOLLOW]

IN WITNESS WHEREOF, the **GRANTOR**, by its proper official has hereunto set its hands and seals the year and day first above written:

Signed, sealed and delivered
in the presence of:

GRANTOR:

LENNAR HOMES, LLC, a Florida limited liability
company

Print Name _____
Address: _____

Print Name _____
Address: _____

By: _____
Greg McPherson, its Vice President

STATE OF FLORIDA)
COUNTY OF MIAMI-DADE)

The foregoing instrument was acknowledged before me by means of ___ physical presence
or ___ online notarization, this ____ day of _____, 2026, by Greg McPherson, as Vice
President of **LENNAR HOMES, LLC**, a Florida limited liability company, on behalf of the
company, who is personally known and/or produced _____ as identification.

[SEAL]

Notary Public, State of Florida

Commission:

This instrument prepared by
and after recording return to:

Liza Smoker, Esq.
Billing Cochran, PA
515 East Las Olas Blvd, Suite 600
Fort Lauderdale, FL 33301

Property ID #: 10-1079-001-0060, 10-1079-001-0070
10-1079-001-0080, 10-1079-001-0031

TERMINATION OF GRANT OF BLANKET EASEMENT

This TERMINATION OF GRANT OF BLANKET EASEMENT (this "**Termination**") is made and entered into this ____ day of _____, 2026, by **AG EHC II (LEN) MULTI STATE 1, LLC**, a Delaware limited liability company, whose address is c/o Angelo, Gordon & Co., L.P., 245 Park Avenue, 26th Floor, New York, New York 10167, and **LENNAR HOMES, LLC**, A Florida limited liability company, whose address is 5505 Blue Lagoon Drive, 5th Floor, Miami, FL 33126 (hereinafter collectively referred to as "**GRANTOR**"), and **LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special purpose government organized under and pursuant to Chapter 190, Florida Statutes, whose address is c/o Special District Services, Inc., 2501A Burns Road, Palm Beach Gardens, FL 33410 (hereinafter referred to as ("**GRANTEE**").

RECITALS

- A. WHEREAS, on March 18, 2024, GRANTOR provided to GRANTEE that certain Grant of Blanket Easement recorded on March 21, 2024, in Official Records Book 34145, Page 860 of the Public Records of Miami-Dade County, Florida (which Grant of Blanket Easement shall be referred to in this Termination as the "**Easement**").
- B. WHEREAS, the Grantor and the Grantee desire by this instrument to terminate of record all of the terms, provisions and easement rights contained within the Easement as to the real property more fully described in the Easement.

NOW THEREFORE, in consideration of the sum of TEN DOLLARS (\$10.00) and other good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, the parties hereto hereby agree and acknowledge the following:

1. The above recitals are true and correct and are incorporated herein.
2. The Easement and all of the terms, provisions and easement rights contained therein are hereby terminated and deemed null and void and are of no further force and affect as to the real property described in the Easement.
3. This Termination shall be construed and enforced in accordance with the laws of the State of Florida and shall be binding upon the heirs, successors and assigns of the parties.

IN WITNESS WHEREOF, the GRANTEE has executed this Termination as of the date(s) and year written below.

Signed, sealed and delivered
in the presence of:

**LOS CAYOS COMMUNITY
DEVELOPMENT DISTRICT**, a local unit
of special purpose government organized
under and pursuant to Chapter 190, Florida
Statutes

Print Name: _____
Address: _____

By: _____

Name: _____
Chair/Vice-Chair

Print Name: _____
Address: _____

Date: _____

STATE OF FLORIDA)
COUNTY OF MIAMI-DADE)

The foregoing instrument was acknowledged before me by means of [_____] physical presence or [_____] online notarization this ____ day of _____, 2026, by _____ as the Chair/Vice-Chair of the Board of Supervisors of the **LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special purpose government organized under and pursuant to Chapter 190, Florida Statutes, who is personally known to me or who has produced _____ as identification.

Notary Public - State of Florida

Printed name of Notary Public

(SEAL)

IN WITNESS WHEREOF, the GRANTOR has executed this Termination as of the date(s) and year written below.

Signed, sealed and delivered
in the presence of:

GRANTOR:

AG EHC II (LEN) MULTI STATE 1, LLC, a
Delaware limited liability company

By: **Essential Housing Asset Management,
LLC**, an Arizona limited liability company,
its Authorized Agent

Print Name _____
Address 8585 E. Hartford Dr., Suite 118
Scottsdale, AZ 85255

By: _____
Steven S. Benson
Authorized Representative

_____ day of _____, 2026

Print Name _____
Address 8585 E. Hartford Dr., Suite 118
Scottsdale, AZ 85255

STATE OF ARIZONA }
COUNTY OF MARICOPA }

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization, this _____ day of _____, 2026, by Steven S. Benson, as Authorized Representative of **Essential Housing Asset Management, LLC**, an Arizona limited liability company, the Authorized Agent of **AG EHC II (LEN) MULTI STATE 1, LLC**, a Delaware limited liability company, for and on behalf thereof, who is [] personally known to me or [] has produced _____ as evidence of identification.

(SEAL)

Notary Public

Name: _____
(type or print)

My Commission Expires:

IN WITNESS WHEREOF, the GRANTOR has executed this Termination as of the date(s) and year written below.

Signed, sealed and delivered
in the presence of:

GRANTOR:

LENNAR HOMES, LLC, a Florida limited liability
company

Print Name _____
Address: 5505 Blue Lagoon Drive
Miami, FL 33126

By: _____
Greg McPherson, Vice President

Print Name _____
Address: 5505 Blue Lagoon Drive
Miami, FL 33126

_____ day of _____, 2026

STATE OF FLORIDA }
COUNTY OF MIAMI-DADE }

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization, this _____ day of _____, 2026, by Greg McPherson, as Vice President of **LENNAR HOMES, LLC**, a Florida limited liability company, who is [] personally known to me or [] has produced _____ as evidence of identification.

(SEAL)

Notary Public

Name: _____
(type or print)

My Commission Expires:

Publication Date
2026-08-06

Subcategory
Miscellaneous Notices

NOTICE

NOTICE OF PUBLIC HEARING & REGULAR BOARD MEETING OF THE LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors (the "Board") of the Los Cayos Community Development District (the "District") will hold a Public Hearing and a Regular Board Meeting on August 19, 2026, at 9:45 a.m., or as soon thereafter as can be heard, in the offices of Lennar Homes, LLC located at 5505 Waterford District Drive, Miami, Florida 33126.

The purpose of the Public Hearings is to receive public comment on the Fiscal Year 2026/2027 Proposed Final Budget of the District. The purpose of the Regular Board Meeting is for the Board to consider any other business which may properly come before it. A copy of the Budget and/or the Agenda may be obtained from the District's website (www.loscayosccd.org) or from the offices of the District Manager, Special District Services, Inc., 2501A Burns Road, Palm Beach Gardens, Florida 33410, during normal business hours. The meetings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. Meetings may be continued as found necessary to a time and place specified on the record.

There may be occasions when one or two Supervisors will participate by telephone; therefore, a speaker telephone will be present at the meeting location so that Supervisors may be fully informed of the discussions taking place.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at these meetings should contact the District Manager at 786-347-2711 and/or toll free at 1-877-737-4922, at least seven (7) days prior to the date of the meetings. If any person decides to appeal any decision made with respect to any matter considered at this Public Hearing and Regular Board Meeting, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made at their own expense and which record includes the testimony and evidence on which the appeal is based.

Meetings may be cancelled from time to time without advertised notice.

LOS CAYOS Community Development District

www.loscayosccd.org

PUBLISH: MIAMI HERALD 07/30/26 & 08/06/26

IPL0360578

Jul 30,Aug 6 2026

From: [Romar Ramirez](#)
To: [Gloria Perez](#)
Cc: [zuelyka sanchez](#)
Subject: Formal Objection to Proposed O&M Assessment Increase – Los Cayos CDD
Date: Wednesday, July 22, 2026 9:19:31 PM

Dear District Manager,

I am submitting this email as a formal and unequivocal objection to the proposed increase in the Non-Ad Valorem Operations and Maintenance (O&M) Assessment for Fiscal Year 2026/2027.

After reviewing the notice dated July 16, 2026, I find no sufficient justification for the proposed \$167.08 increase per unit. The explanation provided—"increased administrative and maintenance costs"—is overly broad and lacks the transparency expected from a public governing body. As property owners within the Los Cayos Community Development District, we should receive detailed, itemized breakdown of the specific cost increases that allegedly warrant this adjustment. Given the substantial financial impact on all 231 units within our community, it is reasonable to expect clear documentation demonstrating why this increase is necessary and how the district has evaluated alternative cost-saving measures before shifting the burden onto homeowners.

Please consider this email as my official written objection submitted within the required 20-day period. I also reserve my right to appear at the Public Hearing scheduled for August 19, 2026, to further address this matter.

I expect acknowledgment of this objection.

Respectfully,

Romar Josue Ramirez Perez
688 SE 14 St
Homestead, FL 33034

Folio #: 10-7919-035-1560

From: [Romar Ramirez](#)
To: [Gloria Perez](#)
Subject: Formal Objection – Evidence of Duplicated HOA/CDD Maintenance Charges
Date: Wednesday, July 22, 2026 9:55:15 PM

Dear District Manager,

I am submitting this correspondence as a formal objection to the proposed Operations and Maintenance (O&M) Assessment for Fiscal Year 2026/2027. After reviewing both the Los Cayos CDD Proposed Budget and the Terra Sol HOA 2026 Operating Budget, I have identified multiple duplicated maintenance expenses being charged to homeowners by both governing entities. This raises serious concerns regarding improper allocation of responsibilities, double-charging, and potential violations of fiduciary duty under Florida Statutes Chapters 190 and 720.

Below is a summary of the duplicated charges identified:

1. Landscaping / Lawn Maintenance (Duplicated)

HOA Budget:

- Lawn Service Common Areas & Home Fronts – \$117,600

(“cutting and edging... irrigation monthly wet check... fertilization... pest control...”)

CDD Budget:

- Landscape Maintenance – \$16,000

(“bi-weekly mow, trim, mulch, fertilization, pesticides, irrigation monthly wet tests...”)

Issue:

Both budgets include identical services (mowing, trimming, fertilization, pesticides, irrigation).

This is a clear duplication of cost.

2. Irrigation (Duplicated)

HOA Budget:

- Irrigation Maintenance & Repairs – \$2,400
- Lawn Service includes irrigation wet checks.

CDD Budget:

- Power Utility – \$5,500

(“Water features, monuments & irrigation”)

Issue:

The HOA maintains and repairs irrigation; the CDD charges electricity for irrigation.

Homeowners are being billed twice for irrigation-related expenses.

3. Water & Sewer / Potable Water (Duplicated)

HOA Budget:

- Water & Sewer – \$32,892

CDD Budget:

- Water & Sewage / Potable Water – \$5,000

(“Potable Water Usage To Be Paid To the Association”)

Issue:

The CDD is charging homeowners and then paying the HOA, meaning the same cost is billed twice.

This is direct evidence of double-charging.

4. Electricity / Power Utility (Duplicated)

HOA Budget:

- Electricity – \$43,656

(“common area lighting, irrigation pump, gates/guardhouse”)

CDD Budget:

- Street Lighting – \$3,600
- Power Utility – \$5,500

Issue:

Both entities are charging for electricity of common areas.

5. Entry Fountain / Water Features (Duplicated)

HOA Budget:

- Entry Fountain Maintenance – \$6,600

CDD Budget:

- Water Feature Maintenance – \$8,000

Issue:

Both budgets include maintenance of water features/fountains.

6. Sidewalks / Pressure Cleaning (Duplicated)

HOA Budget:

- Janitorial Maintenance – \$47,000
- Repairs & Maintenance Supplies – \$3,000

CDD Budget:

- Sidewalks – \$1,500

(“Maintenance & Pressure Cleaning”)

Issue:

Sidewalk cleaning and maintenance appear in both budgets.

7. Monuments / Entry Area (Duplicated)

HOA Budget:

- Landscape Replacement – \$3,600
- Lawn Service includes monument areas.

CDD Budget:

- Monuments Maintenance – \$2,000

Issue:

Both budgets charge for monument maintenance.

Legal Concerns:

Under Florida Statutes Chapter 190, CDDs must ensure assessments are fair, reasonable, and non-duplicative.

Under Florida Statutes Chapter 720, HOAs must avoid improper or redundant assessments and must act in the best interest of homeowners.

The duplicated charges listed above raise concerns regarding:

- improper allocation of maintenance responsibilities
- double-charging of homeowners
- lack of coordination between the HOA and CDD
- potential breach of fiduciary duty
- failure to clearly define maintenance jurisdiction

Please consider this email my official written objection submitted within the required 20-day period. I also reserve my right to appear at the Public Hearing on August 19, 2026 to address these issues in person.

I expect acknowledgment of this objection.

Respectfully,

Romar Josue Ramirez Perez

688 SE 14 St

Homestead, FL 33034

Folio #: 10-7919-035-1560

July 23, 2026

Board of Supervisors
Los Cayos Community Development District

Re: Written Objection to Proposed Increase in Assessments

Dear Members of the Board,

I am a homeowner in the Terra Sol community and am writing to formally object to the proposed increase in assessments outlined in the recent Notice of Public Hearing.

Like many homeowners, I purchased my home with the expectation that the costs and assessments disclosed at closing would allow me to reasonably budget for homeownership. Since then, residents have experienced additional fees and proposed increases that have created a significant financial burden on many families.

I respectfully request that the Board carefully consider the impact these increases will have on homeowners before approving any additional assessments. I also ask that the Board provide complete transparency regarding:

- * The specific reasons for the proposed increase.
- * A detailed breakdown of how the additional funds will be used.
- * Any cost-saving measures the District has explored before requesting additional funding from residents.
- * The long-term financial plan for the District to help prevent recurring assessment increases.

As a homeowner and taxpayer within the District, I believe residents deserve accountability, fiscal responsibility, and clear communication regarding the management of District funds.

I respectfully urge the Board to reject or reconsider the proposed increase unless it can be clearly demonstrated that it is necessary, reasonable, and in the best interest of the community.

Thank you for your time and consideration of my comments. Please include this letter as part of the official public record for the Public Hearing.

Sincerely,

Paul Hermoza
660 SE 15th Street
Homestead FL 33034
Homeowner, Terra Sol by Lennar
305-905-5137

From: [Natasha Vargas](#)
To: [Gloria Perez](#)
Subject: Residents Natasha Vargas & Marquis Phillips formal objection to the proposed Operations.
Date: Thursday, July 23, 2026 2:15:39 PM

Dear District Manager,

I am submitting this correspondence as a formal objection to the proposed Operations and Maintenance (O&M) Assessment for Fiscal Year 2026/2027. After reviewing both the Los Cayos CDD Proposed Budget and the Terra Sol HOA 2026 Operating Budget, I have identified multiple duplicated maintenance expenses being charged to homeowners by both governing entities. This raises serious concerns regarding improper allocation of responsibilities, double-charging, and potential violations of fiduciary duty under Florida Statutes Chapters 190 and 720.

Below is a summary of the duplicated charges identified:

1. Landscaping / Lawn Maintenance (Duplicated)
HOA Budget:

Lawn Service Common Areas & Home Fronts – \$117,600
("cutting and edging... irrigation monthly wet check... fertilization... pest control...")

CDD Budget:

Landscape Maintenance – \$16,000
("bi-weekly mow, trim, mulch, fertilization, pesticides, irrigation monthly wet tests...")

Issue:

Both budgets include identical services (mowing, trimming, fertilization, pesticides, irrigation).

This is a clear duplication of cost.

2. Irrigation (Duplicated)
HOA Budget:

Irrigation Maintenance & Repairs – \$2,400
Lawn Service includes irrigation wet checks.
CDD Budget:

Power Utility – \$5,500
("Water features, monuments & irrigation")

Issue:

The HOA maintains and repairs irrigation; the CDD charges electricity for irrigation.

Homeowners are being billed twice for irrigation-related expenses.

3. Water & Sewer / Potable Water (Duplicated)

HOA Budget:

Water & Sewer – \$32,892

CDD Budget:

Water & Sewage / Potable Water – \$5,000

(“Potable Water Usage To Be Paid To the Association”)

Issue:

The CDD is charging homeowners and then paying the HOA, meaning the same cost is billed twice.

This is direct evidence of double-charging.

4. Electricity / Power Utility (Duplicated)

HOA Budget:

Electricity – \$43,656

(“common area lighting, irrigation pump, gates/guardhouse”)

CDD Budget:

Street Lighting – \$3,600

Power Utility – \$5,500

Issue:

Both entities are charging for electricity of common areas.

5. Entry Fountain / Water Features (Duplicated)

HOA Budget:

Entry Fountain Maintenance – \$6,600

CDD Budget:

Water Feature Maintenance – \$8,000

Issue:

Both budgets include maintenance of water features/fountains.

6. Sidewalks / Pressure Cleaning (Duplicated)

HOA Budget:

Janitorial Maintenance – \$47,000

Repairs & Maintenance Supplies – \$3,000

CDD Budget:

Sidewalks – \$1,500

(“Maintenance & Pressure Cleaning”)

Issue:

Sidewalk cleaning and maintenance appear in both budgets.

7. Monuments / Entry Area (Duplicated)

HOA Budget:

Landscape Replacement – \$3,600

Lawn Service includes monument areas.

CDD Budget:

Monuments Maintenance – \$2,000

Issue:

Both budgets charge for monument maintenance.

Legal Concerns:

Under Florida Statutes Chapter 190, CDDs must ensure assessments are fair, reasonable, and non-duplicative.

Under Florida Statutes Chapter 720, HOAs must avoid improper or redundant assessments and must act in the best interest of homeowners.

The duplicated charges listed above raise concerns regarding:

- improper allocation of maintenance responsibilities
- double-charging of homeowners
- lack of coordination between the HOA and CDD
- potential breach of fiduciary duty
- failure to clearly define maintenance jurisdiction

Please consider this email my official written objection submitted within the required 20-day period. I also reserve my right to appear at the Public Hearing on August 19, 2026 to address these issues in person.

I expect acknowledgment of this objection.

From: Natalia Martinez <martineznatalia26@yahoo.com>

Sent: Tuesday, July 28, 2026 8:41 PM

To: Gloria Perez <gperez@sdsinc.org>

Cc: cea007@aol.com

Subject: Los Cayos CDD - Objection to the District

Dear District Manager,

I am submitting this correspondence as a formal objection to the proposed Operations and Maintenance (O&M) Assessment for Fiscal Year 2026/2027. After reviewing both the Los Cayos CDD Proposed Budget and the Terra Sol HOA 2026 Operating Budget, I have identified multiple duplicated maintenance expenses being charged to homeowners by both governing entities. This raises serious concerns regarding improper allocation of responsibilities, double charging, and potential violations of fiduciary duty under Florida Statutes Chapters 190 and 720.

Below is a summary of the duplicated charges identified:

1. Landscaping / Lawn Maintenance (Duplicated)

HOA Budget:

Lawn Service Common Areas & Home Fronts – \$117,600

("cutting and edging... irrigation monthly wet check... fertilization... pest control...")

CDD Budget:

Landscape Maintenance – \$16,000

("bi weekly mow, trim, mulch, fertilization, pesticides, irrigation monthly wet tests...")

Issue:

Both budgets include identical services (mowing, trimming, fertilization, pesticides, irrigation).

This is a clear duplication of cost.

2. Irrigation (Duplicated)

HOA Budget:

Irrigation Maintenance & Repairs – \$2,400

Lawn Service includes irrigation wet checks.

CDD Budget:

Power Utility – \$5,500

("Water features, monuments & irrigation")

Issue:

The HOA maintains and repairs irrigation; the CDD charges electricity for irrigation.

Homeowners are being billed twice for irrigation-related expenses.

3. Water & Sewer / Potable Water (Duplicated)

HOA Budget:

Water & Sewer – \$32,892

CDD Budget:

Water & Sewage / Potable Water – \$5,000

(“Potable Water Usage To Be Paid To the Association”)

Issue:

The CDD is charging homeowners and then paying the HOA, meaning the same cost is billed twice.

This is direct evidence of double charging.

4. Electricity / Power Utility (Duplicated)

HOA Budget:

Electricity – \$43,656

(“common area lighting, irrigation pump, gates/guardhouse”)

CDD Budget:

Street Lighting – \$3,600

Power Utility – \$5,500

Issue:

Both entities are charging for electricity of common areas.

5. Entry Fountain / Water Features (Duplicated)

HOA Budget:

Entry Fountain Maintenance – \$6,600

CDD Budget:

Water Feature Maintenance – \$8,000

Issue:

Both budgets include maintenance of water features/fountains.

6. Sidewalks / Pressure Cleaning (Duplicated)

HOA Budget:

Janitorial Maintenance – \$47,000

Repairs & Maintenance Supplies – \$3,000

CDD Budget:

Sidewalks – \$1,500
("Maintenance & Pressure Cleaning")

Issue:

Sidewalk cleaning and maintenance appear in both budgets.

7. Monuments / Entry Area (Duplicated)
HOA Budget:

Landscape Replacement – \$3,600
Lawn Service includes monument areas.
CDD Budget:

Monuments Maintenance – \$2,000
Issue:

Both budgets charge for monument maintenance.

Legal Concerns:

Under Florida Statutes Chapter 190, CDDs must ensure assessments are fair, reasonable, and non duplicative.

Under Florida Statutes Chapter 720, HOAs must avoid improper or redundant assessments and must act in the best interest of homeowners.

The duplicated charges listed above raise concerns regarding:

- improper allocation of maintenance responsibilities
- double charging of homeowners
- lack of coordination between the HOA and CDD
- potential breach of fiduciary duty
- failure to clearly define maintenance jurisdiction

Please consider this email my official written objection submitted within the required 20 day period. I also reserve my right to appear at the Public Hearing on August 19, 2026 to address these issues in person.

I expect acknowledgment of this objection.



Written Objection to Proposed Increase in Assessments

From Michael Suarez <mrsuarez13@gmail.com>

Date Sat 7/25/2026 12:19 PM

To Gloria Perez <gperez@sdsinc.org>

Cc My Love ❤️❤️❤️ <keniabtc@gmail.com>

 2 attachments (1 MB)

LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT (MIKE AND KENIA).pdf; LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT BOARD OF SUPERVISORS.docx;

Board of Supervisors
Los Cayos Community Development District

Dear Members of the Board,

We are homeowners in the Terra Sol community and we are writing to formally object to the proposed increase in assessments outlined in the recent Notice of Public Hearing.

Like many homeowners, we purchased our home with the expectation that the costs and assessments disclosed at closing would allow us to reasonably budget for homeownership. Since then, residents have experienced additional fees and proposed increases that have created a significant financial burden on many families.

We respectfully request that the Board carefully consider the impact these increases will have on homeowners before approving any additional assessments. We also ask that the Board provide complete transparency regarding:

- * The specific reasons for the proposed increase.
- * A detailed breakdown of how the additional funds will be used.
- * Any cost-saving measures the District has explored before requesting additional funding from residents.
- * The long-term financial plan for the District to help prevent recurring assessment increases.

As homeowners and taxpayers within the District, we believe residents deserve accountability, fiscal responsibility, and clear communication regarding the management of District funds.

We respectfully urge the Board to reject or reconsider the proposed increase unless it can be clearly demonstrated that it is necessary, reasonable, and in the best interest of the community.

Thank you for your time and consideration of my comments. Please include this letter as part of the official public record for the Public Hearing.

Sincerely,

Michael Suarez and Kenia Toro Conde

Homeowners, Terra Sol by Lennar

645 SE 13th STREET CIRCLE

HOMESTEAD, FL. 33034

Written Objection to Proposed Increase in Assessments

From Matthew Corzo <corzomattthew20@gmail.com>

Date Tue 7/28/2026 11:13 AM

To Gloria Perez <gperez@sdsinc.org>

July 28, 2026

Board of Supervisors
Los Cayos Community Development District

Re: Written Objection to Proposed Increase in Assessments

Dear Members of the Board,

I am a homeowner in the Terra Sol community and am writing to formally object to the proposed increase in assessments outlined in the recent Notice of Public Hearing.

Like many homeowners, I purchased my home with the expectation that the costs and assessments disclosed at closing would allow me to reasonably budget for homeownership.

Since then, residents have experienced additional fees and proposed increases that have created a significant financial burden on many families.

I respectfully request that the Board carefully consider the impact these increases will have on homeowners before approving any additional assessments.

I also ask that the Board provide complete transparency regarding:

- * The specific reasons for the proposed increase.
- * A detailed breakdown of how the additional funds will be used.
- * Any cost-saving measures the District has explored before requesting additional funding from residents.
- * The long-term financial plan for the District to help prevent recurring assessment increases.

As a homeowner and taxpayer within the District, I believe residents deserve accountability,

fiscal responsibility, and clear communication regarding the management of District funds.

I respectfully urge the Board to reject or reconsider the proposed increase unless it can be clearly demonstrated that it is necessary, reasonable, and in the best interest of the community.

Thank you for your time and consideration of my comments. Please include this letter as part of the official public record for the Public Hearing.

Sincerely,
Matthew corzo
643 SE 13th St Cir
Homestead Fl 33034
Homeowner, Terra Sol by Lennar
786-546-2278

From: [Liz Pineda](#)
To: [Gloria Perez](#)
Cc: [Walter Pineda](#)
Subject: Written Objection to Proposed Increase in Assessments
Date: Thursday, July 23, 2026 12:45:58 PM

Board of Supervisors

Los Cayos Community Development District

Dear Members of the Board,

I am a homeowner in the Terra Sol community, and I am writing to formally object to the proposed increase in assessments outlined in the recent Notice of Public Hearing.

Like many residents, I purchased my home with the expectation that the costs and assessments disclosed at closing would allow for predictable budgeting. Since then, additional fees and proposed increases have created a significant financial burden for many families in our community.

I respectfully request that the Board carefully consider the impact of these increases on homeowners before approving any changes. I also ask for complete transparency regarding the following:

- The specific reasons for the proposed increase.
- A detailed breakdown of how the additional funds will be allocated.
- The cost-saving measures the District explored before requesting additional funding.
- The District's long-term financial plan to prevent recurring assessment increases.

As a homeowner and taxpayer, I believe residents deserve accountability, fiscal responsibility, and clear communication regarding the management of District funds. I urge the Board to reject or reconsider the proposed increase unless it can be clearly demonstrated as necessary, reasonable, and in the best interest of the community.

Thank you for your time and consideration. Please include this letter as part of the official public record for the Public Hearing.

Sincerely,

Walter Pineda Sierra
684 SE 15th Street
Homestead, FL 33034
Homeowner, Terra Sol by Lennar
786-282-6326 / 786-475-0466

Homestead, FL

July 26, 2026

Dear District Manager,

I am submitting this correspondence as my formal written objection to the proposed Operations and Maintenance (O&M) Assessment for Fiscal Year 2026–2027.

After reviewing both the **Los Cayos Community Development District (CDD) Proposed Budget** and the **Terra Sol HOA 2026 Operating Budget**, I identified what appear to be multiple maintenance expenses that are being assessed through both governing entities. These apparent overlaps raise concerns regarding the allocation of maintenance responsibilities, the potential duplication of assessments, and compliance with the fiduciary obligations established under Chapters 190 and 720, Florida Statutes.

Below is a summary of the items that appear to overlap:

1. Landscaping / Lawn Maintenance

HOA Budget

- Lawn Service – Common Areas & Home Fronts: **\$117,600**
 - Cutting and edging
 - Irrigation wet checks
 - Fertilization
 - Pest control

CDD Budget

- Landscape Maintenance: **\$16,000**
 - Bi-weekly mowing
 - Trimming
 - Mulching
 - Fertilization
 - Pesticide applications
 - Irrigation wet tests

Concern

Both budgets include substantially similar landscaping services, including mowing, trimming, fertilization, pest control, and irrigation inspections. This appears to create overlapping assessments for similar maintenance activities.

2. Irrigation

HOA Budget

- Irrigation Maintenance & Repairs: **\$2,400**
- Lawn Service also includes irrigation wet checks.

CDD Budget

- Power Utility: **\$5,500**
 - Water features, monuments, and irrigation.

Concern

The HOA budget includes irrigation maintenance and inspections, while the CDD budget includes utility costs associated with irrigation. The allocation of these responsibilities is unclear and may result in homeowners paying for irrigation-related expenses through both entities.

3. Water & Sewer / Potable Water

HOA Budget

- Water & Sewer: **\$32,892**

CDD Budget

- Water & Sewage / Potable Water: **\$5,000**
 - "Potable Water Usage To Be Paid To the Association."

Concern

According to the proposed CDD budget, the CDD collects assessments for potable water usage and then pays the Association for those services. Additional clarification is needed to determine whether homeowners are effectively paying for the same utility costs through both the HOA and the CDD.

4. Electricity / Power Utility

HOA Budget

- Electricity: **\$43,656**
 - Common-area lighting
 - Irrigation pumps
 - Gates and guardhouse

CDD Budget

- Street Lighting: **\$3,600**
- Power Utility: **\$5,500**

Concern

Both budgets include electrical expenses for common-area infrastructure. The respective responsibilities of each entity should be clearly identified to ensure that costs are not duplicated.

5. Entry Fountain / Water Features

HOA Budget

- Entry Fountain Maintenance: **\$6,600**

CDD Budget

- Water Feature Maintenance: **\$8,000**

Concern

Both budgets include maintenance costs associated with water features. Clarification is requested regarding which entity is responsible for these facilities.

6. Sidewalks / Pressure Cleaning

HOA Budget

- Janitorial Maintenance: **\$47,000**
- Repairs & Maintenance Supplies: **\$3,000**

CDD Budget

- Sidewalk Maintenance & Pressure Cleaning: **\$1,500**

Concern

The maintenance and cleaning of sidewalks appear to be included within both budgets. Clarification is requested regarding the division of responsibility.

7. Monuments / Entry Areas

HOA Budget

- Landscape Replacement: **\$3,600**
- Lawn Service includes monument landscaping.

CDD Budget

- Monument Maintenance: **\$2,000**

Concern

Both budgets include maintenance associated with monuments and entry landscaping. The maintenance responsibilities between the HOA and CDD should be clearly defined.

Legal Concerns

Chapter 190, Florida Statutes, requires Community Development District assessments to be fair, reasonable, and imposed only for authorized district purposes.

Likewise, Chapter 720, Florida Statutes, requires homeowners' associations to exercise their fiduciary duties in the best interests of homeowners and to administer assessments appropriately.

The apparent overlap between these budgets raises concerns regarding:

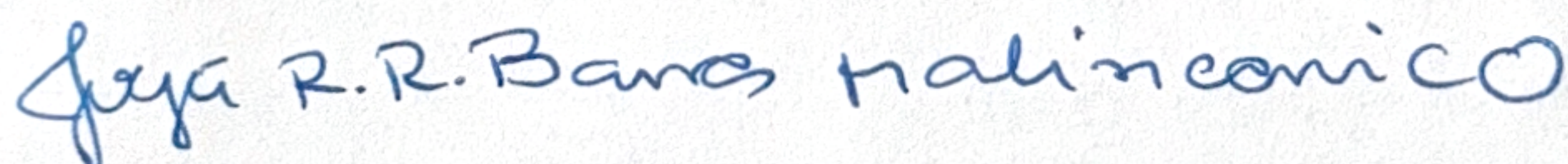
- Potential duplication of homeowner assessments;
- Allocation of maintenance responsibilities between the HOA and the CDD;
- Lack of transparency regarding which entity is responsible for specific maintenance obligations;
- Potential breaches of fiduciary responsibility if homeowners are paying twice for substantially similar services.

I respectfully request that the District review these apparent duplications before adopting the Fiscal Year 2026–2027 O&M Assessment and provide homeowners with a detailed explanation identifying which entity is responsible for each maintenance obligation.

Please consider this correspondence my official written objection submitted within the required twenty-day period. I also reserve my right to appear at the Public Hearing scheduled for **August 19, 2026**, to present these concerns in person.

Please acknowledge receipt of this objection.

Respectfully,



Joyce R. R. Barros Malinconico
1398 SE 6th Rd
Homestead, FL 33034

To: Board of Supervisors

July 23, 2026

Los Cayos Community Development District

Re: Written Objection to Proposed Assessment Increase

Dear Members of the Board,

I am writing as a property owner within the Los Cayos Community Development District to formally object to the proposed increase in assessments outlined in the Notice of Public Hearing.

As a homeowner, I understand that the District has ongoing operational and maintenance expenses. However, I believe any increase in assessments should be supported by clear financial justification, full transparency, and evidence that all reasonable cost-saving measures have been explored before placing an additional financial burden on residents.

I respectfully request that the Board provide homeowners with the following before approving any increase:

- A detailed explanation of why the assessment increase is necessary.
- A breakdown of current revenues, expenditures, and reserve balances.
- An explanation of what alternatives were considered to avoid or minimize the increase.
- A clear description of how the additional funds will be used and how they will directly benefit the community.

Many homeowners are already facing rising costs related to mortgages, insurance, HOA fees, taxes, and other living expenses. Any increase in District assessments should only be approved after careful consideration and meaningful public input.

I respectfully ask the Board to reconsider the proposed increase until homeowners have had an adequate opportunity to review the supporting financial information and ask questions during the public hearing.

Thank you for considering my comments. Please include this letter in the official record for the public hearing.

Respectfully,

Jessica Lugo-Mentor, Homeowner

712 SE 15th Street Homestead FL 33034

Jessica Lugo-Mentor

305-395-2205

[The page contains faint, illegible markings.]

1. The first part of the paper is devoted to the study of the asymptotic behavior of the solutions of the system (1) as $\epsilon \rightarrow 0$. It is shown that the solutions of the system (1) converge to the solutions of the system (2) in the sense of the weak convergence in the space $L^2(\Omega; \mathbb{R}^n)$.

From: Jenny Alcinor <jalcinor2@yahoo.com>

Sent: Thursday, July 23, 2026 2:04 PM

To: Gloria Perez <gperez@sdsinc.org>

Subject: Double-Charging Alert: Protecting Homeowners' Interests in the 2026/2027 Budget

Dear District Manager,

I am submitting this correspondence as a formal objection to the proposed Operations and Maintenance (O&M) Assessment for Fiscal Year 2026/2027. After reviewing both the Los Cayos CDD Proposed Budget and the Terra Sol HOA 2026 Operating Budget, I have identified multiple duplicated maintenance expenses being charged to homeowners by both governing entities. This raises serious concerns regarding improper allocation of responsibilities, double-charging, and potential violations of fiduciary duty under Florida Statutes Chapters 190 and 720.

Below is a summary of the duplicated charges identified:

1. Landscaping / Lawn Maintenance (Duplicated)

HOA Budget:

Lawn Service Common Areas & Home Fronts – \$117,600

("cutting and edging... irrigation monthly wet check... fertilization... pest control...")

CDD Budget:

Landscape Maintenance – \$16,000

("bi-weekly mow, trim, mulch, fertilization, pesticides, irrigation monthly wet tests...")

Issue:

Both budgets include identical services (mowing, trimming, fertilization, pesticides, irrigation).

This is a clear duplication of cost.

2. Irrigation (Duplicated)

HOA Budget:

Irrigation Maintenance & Repairs – \$2,400

Lawn Service includes irrigation wet checks.

CDD Budget:

Power Utility – \$5,500

("Water features, monuments & irrigation")

Issue:

The HOA maintains and repairs irrigation; the CDD charges electricity for irrigation.

Homeowners are being billed twice for irrigation-related expenses.

3. Water & Sewer / Potable Water (Duplicated)

HOA Budget:

Water & Sewer – \$32,892

CDD Budget:

Water & Sewage / Potable Water – \$5,000

("Potable Water Usage To Be Paid To the Association")

Issue:

The CDD is charging homeowners and then paying the HOA, meaning the same cost is billed twice.

This is direct evidence of double-charging.

4. Electricity / Power Utility (Duplicated)

HOA Budget:

Electricity – \$43,656

("common area lighting, irrigation pump, gates/guardhouse")

CDD Budget:

Street Lighting – \$3,600

Power Utility – \$5,500

Issue:

Both entities are charging for electricity of common areas.

5. Entry Fountain / Water Features (Duplicated)

HOA Budget:

Entry Fountain Maintenance – \$6,600
CDD Budget:

Water Feature Maintenance – \$8,000
Issue:

Both budgets include maintenance of water features/fountains.

6. Sidewalks / Pressure Cleaning (Duplicated)
HOA Budget:

Janitorial Maintenance – \$47,000
Repairs & Maintenance Supplies – \$3,000
CDD Budget:

Sidewalks – \$1,500
("Maintenance & Pressure Cleaning")

Issue:

Sidewalk cleaning and maintenance appear in both budgets.

7. Monuments / Entry Area (Duplicated)
HOA Budget:

Landscape Replacement – \$3,600
Lawn Service includes monument areas.
CDD Budget:

Monuments Maintenance – \$2,000
Issue:

Both budgets charge for monument maintenance.

Legal Concerns:

Under Florida Statutes Chapter 190, CDDs must ensure assessments are fair, reasonable, and non-duplicative.

Under Florida Statutes Chapter 720, HOAs must avoid improper or redundant assessments and must act in the best interest of homeowners.

The duplicated charges listed above raise concerns regarding:

- improper allocation of maintenance responsibilities
- double-charging of homeowners
- lack of coordination between the HOA and CDD
- potential breach of fiduciary duty
- failure to clearly define maintenance jurisdiction

Please consider this email my official written objection submitted within the required 20-day period. I also reserve my right to appear at the Public Hearing on August 19, 2026 to address these issues in person.

I expect acknowledgment of this objection.

[Sent from Yahoo Mail for iPhone](#)

July 23, 2026

Board of Supervisors

Los Cayos Community Development District

Re: Written Objection to Proposed Increase in Assessments

Dear Members of the Board,

I am a homeowner in the Terra Sol community and am writing to formally object to the proposed increase in assessments outlined in the recent Notice of Public Hearing.

Like many homeowners, I purchased my home with the expectation that the costs and assessments disclosed at closing would allow me to reasonably budget for homeownership. Since then, residents have experienced additional fees and proposed increases that have created a significant financial burden on many families.

I respectfully request that the Board carefully consider the impact these increases will have on homeowners before approving any additional assessments. I also ask that the Board provide complete transparency regarding:

- * The specific reasons for the proposed increase.
- * A detailed breakdown of how the additional funds will be used.
- * Any cost-saving measures the District has explored before requesting additional funding from residents.
- * The long-term financial plan for the District to help prevent recurring assessment increases.

As a homeowner and taxpayer within the District, I believe residents deserve accountability, fiscal responsibility, and clear communication regarding the management of District funds.

I respectfully urge the Board to reject or reconsider the proposed increase unless it can be clearly demonstrated that it is necessary, reasonable, and in the best interest of the community.

Thank you for your time and consideration of my comments. Please include this letter as part of the official public record for the Public Hearing.

Sincerely,

A handwritten signature in black ink, appearing to be 'Horacio and Dadiremse Rocha', written in a cursive style.

Horacio and Dadiremse Rocha

Homeowner, Terra Sol by Lennar

617 SE 13th St Cir, Homestead, FL 33034

.

Written Objection to Proposed Increase in Assessments – Terra Sol Homeowner

From Yeney Gutierrez Posada <ygutierrezposada@gmail.com>

Date Tue 7/28/2026 3:13 PM

To Gloria Perez <gperez@sdsinc.org>

July 27, 2026

Board of Supervisors
Los Cayos Community Development District

Re: Written Objection to Proposed Increase in Assessments

Dear Members of the Board,

I am a homeowner in the Terra Sol community and am writing to formally object to the proposed increase in assessments outlined in the recent Notice of Public Hearing.

Like many homeowners, I purchased my home with the expectation that the costs and assessments disclosed at closing would allow me to reasonably budget for homeownership. Since then, residents have experienced additional fees and proposed increases that have created a significant financial burden on many families.

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I respectfully urge the Board to reject or reconsider the proposed increase unless it can be clearly demonstrated that it is necessary, reasonable, and in the best interest of the community.

Thank you for your time and consideration of my comments. Please include this letter as part of the official public record for the Public Hearing.

Sincerely,

Guillermo Seoane

694 SE 14th Street
Homestead Fl 33034
Homeowner, Terra Sol by Lennar
786-822-9272 / 786-848-3009

From: [Lupe Gonzalez](#)
To: [Gloria Perez](#)
Subject: Terrasol Community - 658
Date: Thursday, July 23, 2026 1:59:17 PM

July 23, 2026

Board of Supervisors
Los Cayos Community Development District

Re: Written Objection to Proposed Increase in Assessments

Dear Members of the Board,

I am a homeowner in the Terra Sol community and am writing to formally object to the proposed increase in assessments outlined in the recent Notice of Public Hearing.

Like many homeowners, I purchased my home with the expectation that the costs and assessments disclosed at closing would allow me to reasonably budget for homeownership. Since then, residents have experienced additional fees and proposed increases that have created a significant financial burden on many families.

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Thank you for your time and consideration of my comments. Please include this letter as part of the official public record for the Public Hearing.

I am submitting this correspondence as a formal objection to the proposed Operations and Maintenance (O&M) Assessment for Fiscal Year 2026/2027. After reviewing both the Los Cayos CDD Proposed Budget and the Terra Sol HOA 2026 Operating Budget, I have identified multiple duplicated maintenance expenses being charged to homeowners by both governing entities. This raises serious concerns regarding improper allocation of responsibilities, double-charging, and potential violations of fiduciary duty under Florida Statutes Chapters 190 and 720.

Below is a summary of the duplicated charges identified:

1. Landscaping / Lawn Maintenance (Duplicated)

HOA Budget:

Lawn Service Common Areas & Home Fronts – \$117,600

(“cutting and edging... irrigation monthly wet check... fertilization... pest control...”)

CDD Budget:

Landscape Maintenance – \$16,000

(“bi-weekly mow, trim, mulch, fertilization, pesticides, irrigation monthly wet tests...”)

Issue: Both budgets include identical services (mowing, trimming, fertilization, pesticides, irrigation). This is a clear duplication of cost.

2. Irrigation (Duplicated)

HOA Budget:

Irrigation Maintenance & Repairs – \$2,400

Lawn Service includes irrigation wet checks.

CDD Budget:

Power Utility – \$5,500

(“Water features, monuments & irrigation”)

Issue: The HOA maintains and repairs irrigation; the CDD charges electricity for irrigation. Homeowners are being billed twice for irrigation-related expenses.

3. Water & Sewer / Potable Water (Duplicated)

HOA Budget:

Water & Sewer – \$32,892

CDD Budget:

Water & Sewage / Potable Water – \$5,000

(“Potable Water Usage To Be Paid To the Association”)

Issue: The CDD is charging homeowners and then paying the HOA, meaning the same cost is billed twice. This is direct evidence of double-charging.

4. Electricity / Power Utility (Duplicated)

HOA Budget:

Electricity – \$43,656

(“common area lighting, irrigation pump, gates/guardhouse”)

CDD Budget:

Street Lighting – \$3,600

Power Utility – \$5,500

Issue: Both entities are charging for electricity of common areas.

5. Entry Fountain / Water Features (Duplicated)

HOA Budget:

Entry Fountain Maintenance – \$6,600

CDD Budget:

Water Feature Maintenance – \$8,000

Issue: Both budgets include maintenance of water features/fountains.

6. Sidewalks / Pressure Cleaning (Duplicated)

HOA Budget:

Janitorial Maintenance – \$47,000

Repairs & Maintenance Supplies – \$3,000

CDD Budget:

Sidewalks – \$1,500

(“Maintenance & Pressure Cleaning”)

Issue: Sidewalk cleaning and maintenance appear in both budgets.

7. Monuments / Entry Area (Duplicated)

HOA Budget:

Landscape Replacement – \$3,600

Lawn Service includes monument areas.

CDD Budget:

Monuments Maintenance – \$2,000

Issue: Both budgets charge for monument maintenance.

Legal Concerns:

Under Florida Statutes Chapter 190, CDDs must ensure assessments are fair, reasonable, and non-duplicative.

Under Florida Statutes Chapter 720, HOAs must avoid improper or redundant assessments and must act in the best interest of homeowners.

The duplicated charges listed above raise concerns regarding:

- Improper allocation of maintenance responsibilities
- Double-charging of homeowners
- Lack of coordination between the HOA and CDD
- Potential breach of fiduciary duty
- Failure to clearly define maintenance jurisdiction

Please consider this email my official written objection submitted within the required 20-day period. I also reserve my right to appear at the Public Hearing on August 19, 2026 to address these issues in person.

I expect acknowledgment of this objection.

Best Regards,

Guadalupe Gonzalez

658 SE 14th Street

Homestead, FL 33034

Homeowner, Terrasol by Lennar

786-238-8145

July 23, 2026

Board of Supervisors
Los Cayos Community Development District

Re: Written Objection to Proposed Increase in Assessments

Dear Members of the Board,

I am a homeowner in the Terra Sol community and am writing to formally object to the proposed increase in assessments outlined in the recent Notice of Public Hearing.

Like many homeowners, I purchased my home with the expectation that the costs and assessments disclosed at closing would allow me to reasonably budget for homeownership. Since then, residents have experienced additional fees and proposed increases that have created a significant financial burden on many families.

I respectfully request that the Board carefully consider the impact these increases will have on homeowners before approving any additional assessments. I also ask that the Board provide complete transparency regarding:

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As a homeowner and taxpayer within the District, I believe residents deserve accountability, fiscal responsibility, and clear communication regarding the management of District funds.

I respectfully urge the Board to reject or reconsider the proposed increase unless it can be clearly demonstrated that it is necessary, reasonable, and in the best interest of the community.

Thank you for your time and consideration of my comments. Please include this letter as part of the official public record for the Public Hearing.

Sincerely,

Two handwritten signatures in black ink. The first signature on the left is 'Diana' and the second signature on the right is 'Andres'.

Diana Cabrera and Andres Cabrera
Homeowner, Terra Sol by Lennar

480-510-0630

1479 SE 6th Ter Homestead FL 33034

Dayana Torres

From Daya Torres <dayatorres709@gmail.com>

Date Mon 7/27/2026 7:13 PM

To Gloria Perez <gperez@sdsinc.org>

July 23, 2026

Board of Supervisors
Los Cayos Community Development District

Re: Written Objection to Proposed Increase in Assessments

Dear Members of the Board,

I am Dayana Torres a homeowner in the Terra Sol community and am writing to formally object to the proposed increase in assessments outlined in the recent Notice of Public Hearing.

Like many homeowners, I purchased my home with the expectation that the costs and assessments disclosed at closing would allow me to reasonably budget for homeownership. Since then, residents have experienced additional fees and proposed increases that have created a significant financial burden on many families.

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I respectfully urge the Board to reject or reconsider the proposed increase unless it can be clearly demonstrated that it is necessary, reasonable, and in the best interest of the community.

Thank you for your time and consideration of my comments. Please include this letter as part of the official public record for the Public Hearing.

Sincerely,

Dayana Torres
Homeowner, Terra Sol by Lennar
706 se 15 st homestead Florida 33034

From: [Damian Almarales](#)
To: [Gloria Perez](#)
Date: Thursday, July 23, 2026 6:23:21 PM

Dear District Manager,

I am submitting this correspondence as a formal objection to the proposed Operations and Maintenance (O&M) Assessment for Fiscal Year 2026/2027. After reviewing both the Los Cayos CDD Proposed Budget and the Terra Sol HOA 2026 Operating Budget, I have identified multiple duplicated maintenance expenses being charged to homeowners by both governing entities. This raises serious concerns regarding improper allocation of responsibilities, double-charging, and potential violations of fiduciary duty under Florida Statutes Chapters 190 and 720.

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5. failure to clearly define maintenance jurisdiction

Please consider this email my official written objection submitted within the required 20-day period. I also reserve my right to appear at the Public Hearing on August 19, 2026 to address these issues in person.

I expect acknowledgment of this objection.

Respectfully

Damian Almarales
Owner
620 SE 13th Street Cir
Homestead FL 33034

July 23, 2026

Board of Supervisors
Los Cayos Community Development District

Re: Written Objection to Proposed Increase in Assessments

Dear Members of the Board,

I am a homeowner in the Terra Sol community and am writing to formally object to the proposed increase in assessments outlined in the recent Notice of Public Hearing.

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Thank you for your time and consideration of my comments. Please include this letter as part of the official public record for the Public Hearing.

Sincerely,

Carl H. Casimir Jr.

Homeowner, Terra Sol by Lennar

625 se 15th st

Homestead FL, 33034

Written Objection to Proposed Increase in Assessments

From Andres Torres <andres.t.1984@gmail.com>

Date Mon 7/27/2026 10:39 PM

To Gloria Perez <gperez@sdsinc.org>

July 27, 2026

Board of Supervisors
Los Cayos Community Development District

Dear Members of the Board,

I am a homeowner in the Terra Sol community and am writing to formally object to the proposed increase in assessments outlined in the recent Notice of Public Hearing.

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Thank you for your time and consideration of my comments. Please include this letter as part of the official public record for the Public Hearing.

Sincerely,

Andres Torres
1386 SE 6th RD
Homestead FL 33034

RESOLUTION NO. 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT APPROVING AND ADOPTING A FISCAL YEAR 2026/2027 FINAL BUDGET PURSUANT TO CHAPTER 190, *FLORIDA STATUTES*; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors (the “Board”) of the Los Cayos Community Development District (“District”) has prepared a Proposed Operating Fund Budget for Fiscal Year 2026/2027, and the Board is empowered to provide a funding source to operate the District and to impose special assessments upon the properties within the District, as required; and

WHEREAS, the District has held a duly advertised Public Hearing to receive public comments on the Proposed Operating Fund Budget, has considered and adopted the Fiscal Year 2026/2027 Operating Fund Budget; and is now authorized to levy non-ad valorem assessments upon the assessable properties within the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT, THAT:

Section 1. The Operating Fund Budget for Fiscal Year 2026/2027 attached hereto as Exhibit “A” is accepted, approved and adopted.

Section 2. The Secretary and/or Assistant Secretary of the District is authorized to execute any and all necessary transmittals, certifications or other acknowledgements or writings, as necessary, to comply with the intent of this Resolution.

PASSED, ADOPTED and EFFECTIVE this 19th day of August, 2026.

ATTEST:

**LOS CAYOS COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

Los Cayos Community Development District

Approved Proposed Budget

**Final Budget For
Fiscal Year 2026/2027
October 1, 2026 - September 30, 2027**

CONTENTS

- I FINAL BUDGET**
- II DETAILED FINAL BUDGET**
- III DETAILED FINAL DEBT SERVICE FUND BUDGET**
- IV ASSESSMENT COMPARISON**

FINAL BUDGET
LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2026/2027 BUDGET
REVENUES	
Administrative Assessments	84,335
Maintenance Assessments	52,553
Debt Assessments	380,894
Developer Contribution	0
Developer Contribution - Import Fill Material	0
Interest Income	900
TOTAL REVENUES	\$ 518,682
EXPENDITURES	
Administrative Expenditures	
Supervisor Fees	0
Management	34,000
Legal	13,500
Assessment Roll	6,000
Audit Fees	4,700
Arbitrage Rebate Fee	650
Insurance	6,650
Legal Advertisements	3,500
Miscellaneous	500
Postage	200
Office Supplies	500
Dues & Subscriptions	175
Website Management	2,500
Trustee Fees	4,300
Continuing Disclosure Fee	500
Dissemination Services	2,500
Total Administrative Expenditures	\$ 80,175
Maintenance Expenditures	
Engineering/Inspections	8,000
Miscellaneous Maintenance	3,000
Environmental Inspections	10,000
Stormwater Management	16,000
Storm Drainage/Class V Permit	3,500
Field Operations	3,000
Entry Road Maintenance	1,300
Water Feature Maintenance	8,000
Landscape Maintenance	16,000
Monuments Maintenance	2,000
Street Lighting	3,600
Sidewalks	1,500
Power Utility	5,500
Water & Sewage/Potable Water	5,000
Total Maintenance Expenditures	\$ 86,400
TOTAL EXPENDITURES	\$ 166,575
REVENUES LESS EXPENDITURES	\$ 352,107
Bond Payments	(358,040)
BALANCE	\$ (5,933)
County Appraiser & Tax Collector Fee	(10,356)
Discounts For Early Payments	(20,711)
EXCESS/ (SHORTFALL)	\$ (37,000)
CARRYOVER FROM PRIOR YEAR	37,000
NET EXCESS/ (SHORTFALL)	\$ -

DETAILED FINAL BUDGET
LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
REVENUES				
Administrative Assessments	95,185	82,633	84,335	Expenditures Less Interest/.94
Maintenance Assessments	0	15,662	52,553	Expenditures Less Carryover/.94
Debt Assessments	366,078	380,894	380,894	Bond Payments/.94
Developer Contribution	0	71,677	0	
Developer Contribution - Import Fill Material	0	0	0	
Interest Income	19,908	600	900	Projected At \$75 Per Month
TOTAL REVENUES	\$ 481,171	\$ 551,466	\$ 518,682	
EXPENDITURES				
Administrative Expenditures				
Supervisor Fees	0	0	0	
Management	34,000	34,000	34,000	No Change From 2025/2026 Budget
Legal	17,650	12,500	13,500	\$1,000 Increase From 2025/2026 Budget
Assessment Roll	6,000	6,000	6,000	No Change From 2025/2026 Budget
Audit Fees	4,500	4,500	4,700	Accepted Amount For 2025/2026 Audit
Arbitrage Rebate Fee	650	650	650	No Change From 2025/2026 Budget
Insurance	5,200	6,250	6,650	FY 2025/2026 Expenditure Was \$6,012
Legal Advertisements	3,427	3,000	3,500	\$500 Increase From 2025/2026 Budget
Miscellaneous	289	500	500	No Change From 2025/2026 Budget
Postage	141	200	200	No Change From 2025/2026 Budget
Office Supplies	204	500	500	No Change From 2025/2026 Budget
Dues & Subscriptions	175	175	175	Annual Fee Due Department Of Economic Opportunity
Website Management	2,500	2,500	2,500	\$208.33 X 12 Months
Trustee Fees	4,246	4,000	4,300	\$300 Increase From 2025/2026 Budget
Continuing Disclosure Fee	500	1,000	500	\$500 Decrease From 2025/2026 Budget
Dissemination Services	2,500	2,500	2,500	Required By Bond Underwriter
Total Administrative Expenditures	\$ 81,982	\$ 78,275	\$ 80,175	
Maintenance Expenditures				
Engineering/Inspections	7,834	8,000	8,000	No Change From 2025/2026 Budget
Miscellaneous Maintenance	0	3,000	3,000	No Change From 2025/2026 Budget
Environmental Inspections	0	10,000	10,000	Environmental Inspections
Stormwater Management	0	16,000	16,000	Stormwater Management
Storm Drainage/Class V Permit	0	3,500	3,500	Stormwater Drainage System Requirement
Field Operations	0	3,000	3,000	\$250 X 12 Months
Entry Road Maintenance	0	1,300	1,300	Entry Road Maintenance
Water Feature Maintenance	0	8,000	8,000	Weekly 4 Pools Clean, Backwash, Water Test, Etc.
Landscape Maintenance	0	16,000	16,000	Landscape Bi-Weekly mow, trim, mulch, fertilization, pesticides, irrigation monthly wet tests and maintenance
Monuments Maintenance	0	2,000	2,000	Monuments Maintenance
Street Lighting	0	3,600	3,600	Monthly Maintenance Of 6 Poles Including Electricity
Sidewalks	0	1,500	1,500	Maintenance & Pressure Cleaning
Power Utility	0	5,500	5,500	Water Features, Monuments & Irrigation
Water & Sewage/Potable Water	0	5,000	5,000	Potable Water Usage To Be Paid To The Association
Total Maintenance Expenditures	\$ 7,834	\$ 86,400	\$ 86,400	
TOTAL EXPENDITURES	\$ 89,816	\$ 164,675	\$ 166,575	
REVENUES LESS EXPENDITURES	\$ 391,355	\$ 386,791	\$ 352,107	
Bond Payments	(353,264)	(358,040)	(358,040)	2027 Principal & Interest Payments
BALANCE	\$ 38,091	\$ 28,751	\$ (5,933)	
County Appraiser & Tax Collector Fee	(4,427)	(9,584)	(10,356)	Two Percent Of Total Assessment Roll
Discounts For Early Payments	(17,986)	(19,167)	(20,711)	Four Percent Of Total Assessment Roll
EXCESS/ (SHORTFALL)	\$ 15,678	\$ -	\$ (37,000)	
CARRYOVER FROM PRIOR YEAR	0	0	37,000	Carryover From Prior Year
NET EXCESS/ (SHORTFALL)	\$ 15,678	\$ -	\$ -	

DETAILED FINAL DEBT SERVICE FUND BUDGET
LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2024/2025	FISCAL YEAR 2025/2026	FISCAL YEAR 2026/2027	
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
Interest Income	15,440	100	1,000	Projected Interest For 2026/2027
NAV Tax Collection	488,164	358,040	358,040	Maximum Debt Service Collection
Bond Proceeds	0	0	0	
Total Revenues	\$ 503,604	\$ 358,140	\$ 359,040	
EXPENDITURES				
Principal Payments	80,000	80,000	85,000	Principal Payment Due In 2027
Interest Payments	279,800	274,520	270,890	Interest Payment Due In 2027
Transfer To Construction Fund	7,855	0	0	
Bond Redemption	0	3,620	3,150	Estimated Excess Debt Collections
Total Expenditures	\$ 367,655	\$ 358,140	\$ 359,040	
Excess/ (Shortfall)	\$ 135,949	\$ -	\$ -	

Series 2024 Bond Information

Original Par Amount = \$5,275,000 Annual Principal Payments Due = June 15th

Interest Rate = 4.40% - 5.55% Annual Interest Payments Due = June 15th & December 15th

Issue Date = March 2024

Maturity Date = June 2054

Par Amount As Of 1/1/26 = \$5,195,000

Los Cayos Community Development District Assessment Comparison

	Fiscal Year 2024/2025 Assessment*	Fiscal Year 2025/2026 Assessment*	Fiscal Year 2026/2027 Projected Assessment*
Admin Assessment For Townhomes	\$ 425.53	\$ 357.72	\$ 365.10
Maint Assessment For Townhomes	\$ -	\$ 67.81	\$ 227.51
<u>Debt Assessment For Townhomes</u>	<u>\$ 1,649.00</u>	<u>\$ 1,649.00</u>	<u>\$ 1,649.00</u>
Total For Townhomes	\$ 2,074.53	\$ 2,074.53	\$ 2,241.61

O&M Covenant = 400.00

400.00/.94 = 425.53

Can Exceed In 25/26

* Assessments Include the Following :

4% Discount for Early Payments

1% County Tax Collector Fee

1% County Property Appraiser Fee

Community Information:

Townhomes 231

Los Cayos Community Development District

Alternative Budget

**Final Budget For
Fiscal Year 2026/2027
October 1, 2026 - September 30, 2027**

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FINAL BUDGET
LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2026/2027 BUDGET
REVENUES	
Administrative Assessments	69,159
Maintenance Assessments	29,133
Debt Assessments	380,894
Developer Contribution	0
Developer Contribution - Import Fill Material	0
Interest Income	900
TOTAL REVENUES	\$ 480,086
EXPENDITURES	
Administrative Expenditures	
Supervisor Fees	0
Management	34,000
Legal	13,500
Assessment Roll	6,000
Audit Fees	4,700
Arbitrage Rebate Fee	650
Insurance	7,500
Legal Advertisements	3,500
Miscellaneous	500
Postage	200
Office Supplies	500
Dues & Subscriptions	175
Website Management	2,500
Trustee Fees	4,300
Continuing Disclosure Fee	500
Dissemination Services	2,500
Total Administrative Expenditures	\$ 81,025
Maintenance Expenditures	
Engineering/Inspections	8,000
Miscellaneous Maintenance	3,000
Environmental Inspections	10,000
Stormwater Management	16,000
Storm Drainage/Class V Permit	3,500
Field Operations	2,000
Entry Road Maintenance	0
Water Feature Maintenance	0
Landscape Maintenance	0
Monuments Maintenance	0
Street Lighting	0
Sidewalks	0
Power Utility	0
Water & Sewage/Potable Water	0
Total Maintenance Expenditures	\$ 42,500
TOTAL EXPENDITURES	\$ 123,525
REVENUES LESS EXPENDITURES	\$ 356,561
Bond Payments	(358,040)
BALANCE	\$ (1,479)
County Appraiser & Tax Collector Fee	(9,584)
Discounts For Early Payments	(19,167)
EXCESS/ (SHORTFALL)	\$ (30,230)
CARRYOVER FROM PRIOR YEAR	30,230
NET EXCESS/ (SHORTFALL)	\$ -

DETAILED FINAL BUDGET
LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
REVENUES				
Administrative Assessments	95,185	82,633	69,159	Expenditures Less Interest/.94
Maintenance Assessments	0	15,662	29,133	Expenditures Less Carryover/.94
Debt Assessments	366,078	380,894	380,894	Bond Payments/.94
Developer Contribution	0	71,677	0	
Developer Contribution - Import Fill Material	0	0	0	
Interest Income	19,908	600	900	Projected At \$75 Per Month
TOTAL REVENUES	\$ 481,171	\$ 551,466	\$ 480,086	
EXPENDITURES				
Administrative Expenditures				
Supervisor Fees	0	0	0	
Management	34,000	34,000	34,000	No Change From 2025/2026 Budget
Legal	17,650	12,500	13,500	\$1,000 Increase From 2025/2026 Budget
Assessment Roll	6,000	6,000	6,000	No Change From 2025/2026 Budget
Audit Fees	4,500	4,500	4,700	Accepted Amount For 2025/2026 Audit
Arbitrage Rebate Fee	650	650	650	No Change From 2025/2026 Budget
Insurance	5,200	6,250	7,500	FY 2025/2026 Expenditure Was \$6,012
Legal Advertisements	3,427	3,000	3,500	\$500 Increase From 2025/2026 Budget
Miscellaneous	289	500	500	No Change From 2025/2026 Budget
Postage	141	200	200	No Change From 2025/2026 Budget
Office Supplies	204	500	500	No Change From 2025/2026 Budget
Dues & Subscriptions	175	175	175	Annual Fee Due Department Of Economic Opportunity
Website Management	2,500	2,500	2,500	\$208.33 X 12 Months
Trustee Fees	4,246	4,000	4,300	\$300 Increase From 2025/2026 Budget
Continuing Disclosure Fee	500	1,000	500	\$500 Decrease From 2025/2026 Budget
Dissemination Services	2,500	2,500	2,500	Required By Bond Underwriter
Total Administrative Expenditures	\$ 81,982	\$ 78,275	\$ 81,025	
Maintenance Expenditures				
Engineering/Inspections	7,834	8,000	8,000	No Change From 2025/2026 Budget
Miscellaneous Maintenance	0	3,000	3,000	No Change From 2025/2026 Budget
Environmental Inspections	0	10,000	10,000	No Change From 2025/2026 Budget
Stormwater Management	0	16,000	16,000	No Change From 2025/2026 Budget
Storm Drainage/Class V Permit	0	3,500	3,500	Stormwater Drainage System Requirement
Field Operations	0	3,000	2,000	\$166.67 X 12 Months
Entry Road Maintenance	0	1,300	0	To Be Transferred To HOA
Water Feature Maintenance	0	8,000	0	To Be Transferred To HOA
Landscape Maintenance	0	16,000	0	To Be Transferred To HOA
Monuments Maintenance	0	2,000	0	To Be Transferred To HOA
Street Lighting	0	3,600	0	To Be Transferred To HOA
Sidewalks	0	1,500	0	To Be Transferred To HOA
Power Utility	0	5,500	0	To Be Transferred To HOA
Water & Sewage/Potable Water	0	5,000	0	To Be Transferred To HOA
Total Maintenance Expenditures	\$ 7,834	\$ 86,400	\$ 42,500	
TOTAL EXPENDITURES	\$ 89,816	\$ 164,675	\$ 123,525	
REVENUES LESS EXPENDITURES	\$ 391,355	\$ 386,791	\$ 356,561	
Bond Payments	(353,264)	(358,040)	(358,040)	2027 Principal & Interest Payments
BALANCE	\$ 38,091	\$ 28,751	\$ (1,479)	
County Appraiser & Tax Collector Fee	(4,427)	(9,584)	(9,584)	Two Percent Of Total Assessment Roll
Discounts For Early Payments	(17,986)	(19,167)	(19,167)	Four Percent Of Total Assessment Roll
EXCESS/ (SHORTFALL)	\$ 15,678	\$ -	\$ (30,230)	
CARRYOVER FROM PRIOR YEAR	0	0	30,230	Carryover From Prior Year
NET EXCESS/ (SHORTFALL)	\$ 15,678	\$ -	\$ -	

DETAILED FINAL DEBT SERVICE FUND BUDGET
LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2024/2025	FISCAL YEAR 2025/2026	FISCAL YEAR 2026/2027	
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
Interest Income	15,440	100	1,000	Projected Interest For 2026/2027
NAV Tax Collection	488,164	358,040	358,040	Maximum Debt Service Collection
Bond Proceeds	0	0	0	
Total Revenues	\$ 503,604	\$ 358,140	\$ 359,040	
EXPENDITURES				
Principal Payments	80,000	80,000	85,000	Principal Payment Due In 2027
Interest Payments	279,800	274,520	270,890	Interest Payment Due In 2027
Transfer To Construction Fund	7,855	0	0	
Bond Redemption	0	3,620	3,150	Estimated Excess Debt Collections
Total Expenditures	\$ 367,655	\$ 358,140	\$ 359,040	
Excess/ (Shortfall)	\$ 135,949	\$ -	\$ -	

Series 2024 Bond Information

Original Par Amount = \$5,275,000 Annual Principal Payments Due = June 15th

Interest Rate = 4.40% - 5.55% Annual Interest Payments Due = June 15th & December 15th

Issue Date = March 2024

Maturity Date = June 2054

Par Amount As Of 1/1/26 = \$5,195,000

Los Cayos Community Development District Assessment Comparison

	Fiscal Year 2024/2025 Assessment*	Fiscal Year 2025/2026 Assessment*	Fiscal Year 2026/2027 Projected Assessment*
Admin Assessment For Townhomes	\$ 425.53	\$ 357.72	\$ 299.40
Maint Assessment For Townhomes	\$ -	\$ 67.81	\$ 126.13
<u>Debt Assessment For Townhomes</u>	<u>\$ 1,649.00</u>	<u>\$ 1,649.00</u>	<u>\$ 1,649.00</u>
Total For Townhomes	\$ 2,074.53	\$ 2,074.53	\$ 2,074.53

O&M Covenant = 400.00

400.00/.94 = 425.53

Can Exceed In 25/26

* Assessments Include the Following :

4% Discount for Early Payments

1% County Tax Collector Fee

1% County Property Appraiser Fee

Community Information:

Townhomes 231

Los Cayos
Community Development District

**Financial Report For
July 2026**

**LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT
MONTHLY FINANCIAL REPORT
JULY 2026**

	Annual Budget 10/1/25 - 9/30/26	Actual Jul-26	Year To Date Actual 10/1/25 - 7/31/26
REVENUES			
Administrative Assessment	82,633	0	86,568
Maintenance Assessment	15,662	0	16,293
Debt Assessments	380,894	0	396,230
Developer Contribution	71,677	0	71,677
Other Revenue	0	0	0
Interest Income	600	0	3,493
Total Revenues	\$ 551,466	\$ -	\$ 574,261
EXPENDITURES			
Administrative Expenditures			
Supervisor Fees	0	0	0
Management	34,000	2,833	28,333
Legal	12,500	0	9,965
Assessment Roll	6,000	0	0
Audit Fees	4,500	0	4,600
Arbitrage Rebate Fee	650	0	650
Insurance	6,250	0	6,012
Legal Advertisements	3,000	0	2,089
Miscellaneous	500	41	160
Postage	200	85	244
Office Supplies	500	132	271
Dues & Subscriptions	175	0	175
Website Management	2,500	209	2,083
Trustee Fees	4,000	0	4,246
Continuing Disclosure Fee	1,000	0	0
Dissemination Services	2,500	0	2,500
Total Administrative Expenditures	\$ 78,275	\$ 3,300	\$ 61,328
Maintenance Expenditures			
Engineering/Inspections	8,000	0	4,639
Miscellaneous Maintenance	3,000	0	0
Environmental Inspections	10,000	0	0
Stormwater Management	16,000	0	0
Storm Drainage/Class V Permit	3,500	0	0
Field Operations	3,000	0	0
Entry Road Maintenance	1,300	0	0
Water Feature Maintenance	8,000	0	0
Landscape Maintenance	16,000	0	0
Monuments Maintenance	2,000	0	0
Street Lighting	3,600	0	0
Sidewalks	1,500	0	0
Power Utility	5,500	0	0
Water & Sewage/Potable Water	5,000	0	0
Total Maintenance Expenditures	\$ 86,400	\$ -	\$ 4,639
TOTAL EXPENDITURES	\$ 164,675	\$ 3,300	\$ 65,967
REVENUES LESS EXPENDITURES	\$ 386,791	\$ (3,300)	\$ 508,294
Bond Payments	(358,040)	0	(377,722)
BALANCE	\$ 28,751	\$ (3,300)	\$ 130,572
County Appraiser & Tax Collector Fee	(9,584)	0	(4,800)
Discounts For Early Payments	(19,167)	0	(18,484)
EXCESS/ (SHORTFALL)	\$ -	\$ (3,300)	\$ 107,288
Fund Balance As Of 9/30/25	\$ 30,597.87		
Bank Balance As Of 7/31/26	\$ 160,490.96		
Accounts Payable As Of 7/31/26	\$ 22,605.03		
Accounts Receivable As Of 7/31/26	\$ -		
Available Funds As Of 7/31/26	\$ 137,885.93		

Los Cayos Community Development District
Budget vs. Actual
October 2025 through July 2026

	<u>Oct 25 - July 26</u>	<u>25/26 Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
01-3100 · Administrative Assessments	86,568.14	82,633.00	3,935.14	104.76%
01-3200 · Maintenance Assessments	16,293.32	15,662.00	631.32	104.03%
01-3810 · Debt Assessments	396,229.59	380,894.00	15,335.59	104.03%
01-3820 · Debt Assess-Paid To Trustee	-377,721.87	-358,040.00	-19,681.87	105.5%
01-3830 · Assessment Fees	-4,799.94	-9,584.00	4,784.06	50.08%
01-3831 · Assessment Discounts	-18,483.87	-19,167.00	683.13	96.44%
01-6000 · Developer Contribution	71,677.00	71,677.00	0.00	100.0%
01-9410 · Interest Income (GF)	3,492.50	600.00	2,892.50	582.08%
Total Income	<u>173,254.87</u>	<u>164,675.00</u>	<u>8,579.87</u>	<u>105.21%</u>
Gross Profit	173,254.87	164,675.00	8,579.87	105.21%
Expense				
01-1824 · Water & Sewage / Potable Water	0.00	5,000.00	-5,000.00	0.0%
01-1823 · Power Utility	0.00	5,500.00	-5,500.00	0.0%
01-1822 · Sidewalks	0.00	1,500.00	-1,500.00	0.0%
01-1821 · Street Lighting	0.00	3,600.00	-3,600.00	0.0%
01-1820 · Monuments Maintenance	0.00	2,000.00	-2,000.00	0.0%
01-1819 · Water Feature Maintenance	0.00	8,000.00	-8,000.00	0.0%
01-1818 · Entry Road Maintenance	0.00	1,300.00	-1,300.00	0.0%
01-1817 · Storm Drainage / Class V Permit	0.00	3,500.00	-3,500.00	0.0%
01-1816 · Environmental Inspections	0.00	10,000.00	-10,000.00	0.0%
01-1325 · Dissemination Services	2,500.00	2,500.00	0.00	100.0%
01-1313 · Field Operations Management	0.00	3,000.00	-3,000.00	0.0%
01-1316 · Website Fees	2,083.30	2,500.00	-416.70	83.33%
01-1310 · Engineering	4,637.50	8,000.00	-3,362.50	57.97%
01-1311 · Management Fees	28,333.30	34,000.00	-5,666.70	83.33%
01-1315 · Legal Fees	9,965.00	12,500.00	-2,535.00	79.72%
01-1318 · Assessment/Tax Roll	0.00	6,000.00	-6,000.00	0.0%
01-1320 · Audit Fees	4,600.00	4,500.00	100.00	102.22%
01-1330 · Arbitrage Rebate Fee	650.00	650.00	0.00	100.0%
01-1450 · Insurance	6,012.00	6,250.00	-238.00	96.19%
01-1480 · Legal Advertisements	2,088.92	3,000.00	-911.08	69.63%
01-1512 · Miscellaneous	160.40	500.00	-339.60	32.08%
01-1513 · Postage and Delivery	244.24	200.00	44.24	122.12%
01-1514 · Office Supplies	270.90	500.00	-229.10	54.18%
01-1540 · Dues, License & Subscriptions	175.00	175.00	0.00	100.0%
01-1550 · Trustee Fees (GF)	4,246.25	4,000.00	246.25	106.16%
01-1743 · Continuing Disclosure Fee	0.00	1,000.00	-1,000.00	0.0%
01-1801 · Landscaping (GF)	0.00	16,000.00	-16,000.00	0.0%
01-1805 · Stormwater Management (GF)	0.00	16,000.00	-16,000.00	0.0%
01-1815 · Miscellaneous Maintenance	0.00	3,000.00	-3,000.00	0.0%
Total Expense	<u>65,966.81</u>	<u>164,675.00</u>	<u>-98,708.19</u>	<u>40.06%</u>
Net Income	<u>107,288.06</u>	<u>0.00</u>	<u>107,288.06</u>	<u>100.0%</u>

**LOS CAYOS CDD
TAX COLLECTIONS
2025/2026**

#	ID#	PAYMENT FROM	DATE	FOR	Tax Collect Receipts	Interest Received	Commissions Paid	Discount	Net From Tax Collector	Admin Assessment Income (Before Discounts & Fee)	Maint Assessment Income (Before Discounts & Fee)	Debt Assessment Income (Before Discounts & Fee)	Admin Assessment Income (After Discounts & Fee)	Maint Assessment Income (After Discounts & Fee)	Debt Assessment Income (After Discounts & Fee)	Debt Assessments Paid to Trustee
									\$463,527.00	\$82,633.00	\$15,662.00	\$ 380,894.00	\$82,633.00	\$15,662.00	\$ 380,894.00	
									\$436,315.00	\$78,275.00	\$14,722.00	\$ 358,040.00	\$78,275.00	\$14,722.00	\$ 358,040.00	\$ 358,040.00
1	1	Miami-Dade County Tax Collector	11/28/25	NAV Taxes	\$ 24,894.36		\$ (238.98)	\$ (995.76)	\$ 23,659.62	\$ 4,292.68	\$ 813.70	\$ 19,787.98	\$ 4,079.77	\$ 773.34	\$ 18,806.51	\$ 18,806.51
2	2	Miami-Dade County Tax Collector	12/05/25	NAV Taxes	\$ 253,092.66		\$ (2,429.70)	\$ (10,123.56)	\$ 240,539.40	\$ 43,642.28	\$ 8,272.59	\$ 201,177.79	\$ 41,477.66	\$ 7,862.27	\$ 191,199.47	\$ 191,199.47
3	3	Miami-Dade County Tax Collector	11/17/25	NAV Taxes	\$ 14,521.71		\$ (139.41)	\$ (580.86)	\$ 13,801.44	\$ 2,504.06	\$ 474.66	\$ 11,542.99	\$ 2,379.86	\$ 451.11	\$ 10,970.47	\$ 10,970.47
4	4	Miami-Dade County Tax Collector	12/24/25	NAV Taxes	\$ 136,918.98		\$ (1,315.04)	\$ (5,414.46)	\$ 130,189.48	\$ 23,609.77	\$ 4,475.33	\$ 108,833.88	\$ 22,449.37	\$ 4,255.37	\$ 103,484.74	\$ 103,484.74
5	5	Miami-Dade County Tax Collector	01/09/26	NAV Taxes	\$ 14,521.71		\$ (140.86)	\$ (435.68)	\$ 13,945.17	\$ 2,504.04	\$ 474.67	\$ 11,543.00	\$ 2,404.57	\$ 455.80	\$ 11,084.80	\$ 11,084.80
6	6	Miami-Dade County Tax Collector	02/28/26	NAV Taxes	\$ 2,074.53		\$ (20.33)	\$ (41.49)	\$ 2,012.71	\$ 357.72	\$ 67.81	\$ 1,649.00	\$ 347.06	\$ 65.79	\$ 1,599.86	\$ 1,599.86
7	7	Miami-Dade County Tax Collector	11/05/25	NAV Taxes (24-25)	\$ 18,670.77		\$ (179.65)	\$ (705.34)	\$ 17,785.78	\$ 3,219.47	\$ 610.30	\$ 14,841.00	\$ 3,066.83	\$ 581.40	\$ 14,137.55	\$ 14,137.55
8	Int. -1	Miami-Dade County Tax Collector	01/26/26	Interest		\$ 558.43			\$ 558.43	\$ 558.43			\$ 558.43			\$ -
9	8	Miami-Dade County Tax Collector	03/11/26	NAV Taxes	\$ 12,447.18		\$ (122.61)	\$ (186.72)	\$ 12,137.85	\$ 2,146.34	\$ 406.85	\$ 9,893.99	\$ 2,093.00	\$ 396.74	\$ 9,648.11	\$ 9,648.11
10	9	Miami-Dade County Tax Collector	04/17/26	NAV Taxes	\$ 6,223.59		\$ (62.23)	\$ -	\$ 6,161.36	\$ 1,073.18	\$ 203.42	\$ 4,946.99	\$ 1,062.45	\$ 201.39	\$ 4,897.52	\$ 4,897.52
11	Int. -2	Miami-Dade County Tax Collector	04/24/26	Interest		\$ 54.17			\$ 54.17	\$ 54.17			\$ 54.17			\$ -
12	10	Miami-Dade County Tax Collector	06/17/26	NAV Taxes/Interest	\$ 4,149.06	\$ 124.48	\$ (42.74)		\$ 4,230.80	\$ 736.90	\$ 139.69	\$ 3,396.95	\$ 729.53	\$ 138.29	\$ 3,362.98	\$ 3,362.98
13	11	Miami-Dade County Tax Collector	06/26/26	NAV Taxes/Interest	\$ 10,372.65	\$ 466.77	\$ (108.39)	\$ -	\$ 10,731.03	\$ 1,869.10	\$ 354.30	\$ 8,616.02	\$ 1,850.41	\$ 350.76	\$ 8,529.86	\$ 8,529.86
14									\$ -							\$ -
15									\$ -							\$ -
16									\$ -							\$ -
					\$ 497,887.20	\$ 1,203.85	\$ (4,799.94)	\$ (18,483.87)	\$ 475,807.24	\$ 86,568.14	\$ 16,293.32	\$ 396,229.59	\$ 82,553.11	\$ 15,532.26	\$ 377,721.87	\$ 377,721.87
												\$ -				\$ -
												\$ 396,229.59				\$ 377,721.87

25/26 Assessment Roll

Admin	82,633.32
Maint	15,664.11
Debt	380,919.00
	<u>479,216.43</u>

Collections
100.00%

\$	497,887.20
\$	(18,670.77)
\$	-
\$	-
\$	<u>479,216.43</u>

Note: Top line are 2025/2026 budgeted assessments before discounts and fees.
Bottom line are 2025/2026 budgeted assessments after discounts and fees.

\$	497,887.20	
\$	1,203.85	\$ 475,807.24
\$	(86,568.14)	\$ (82,553.11)
\$	(16,293.32)	\$ (15,532.26)
\$	(396,229.59)	\$ (377,721.87)
\$	-	\$ -

MEMORANDUM

TO: District Manager

FROM: Billing Cochran, P.A.
District Counsel

DATE: June 11, 2026

RE: 2026 Legislative Update

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

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

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

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

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

2. Chapter [TBD], Laws of Florida (HB 273). This legislation revises Florida law governing state financial assistance and rural economic development programs to include certain

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

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

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

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

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

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

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

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

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

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

withdrawal of signatures, and creates penalties for fraud or misconduct in the petition process. In addition to the recall framework, the bill clarifies that CDD board members elected by residents are subject to recall, aligning CDD governance more closely with other forms of local government accountability. It also provides that individuals removed by recall, or who resign after a recall petition is filed, are ineligible for reappointment to the board for two years.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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