MINUTES OF MEETING
BOTANIKO
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Botaniko Community Development District was held on Tuesday, April 7, 2026, at 1:00 p.m. at 2900 Glades Circle, Suite 325, Weston, Florida

Present and constituting a quorum were:

Antonio Fernandez	Chairman
Jai Nandwani	Vice Chairman
Tony Sanchez	Assistant Secretary
Heberto Del Rio	Assistant Secretary

Also present were:

Andrew Gill	District Manager
Paul Winkeljohn	Governmental Management Services (by phone)
Ginger Wald	District Counsel
Ben Steets	Grau & Associates
Ms. Melissa	

FIRST ORDER OF BUSINESS — Roll Call

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

SECOND ORDER OF BUSINESS — Approval of Minutes of February 3, 2026 and March 3, 2026 Meetings

Mr. Gill: Moving down to item No. 2, this is approval of the minutes and as I sad at the last meeting the February 3rd minutes, there was some issue with the audio, we've tried to transcribe those, so we're still working through them and I'd like to table the February 3, 2026 meeting minutes until we're able to transcribe those and then fill in the blanks with the areas that were indecipherable. However, we do have the March 3, 2026 minutes that were included in your packet for your review, and if there are any additions, deletions or corrections, now would be the time.

Ms. Wald: I found a couple of typographical errors and they're really Scrivener's errors. So, on page 17 it says founding, it should be "funding", and I will give them to Andrew, then on page 23 it says, safe, and it should have been "save money", so those are the two typographical errors that I had.

Mr. Gill: Ok. So, if there are no additional, additions, deletions or corrections, I'm just looking for a motion to approve the minutes of the March 3, 2026 meeting as amended by Ginger Wald.

On MOTION by Mr. Fernandez seconded by Mr. Nandwani with all in favor, the Minutes of the March 3, 2026 Meeting with the indicated changes were approved.

Mr. Fernandez: There were two things that were mentioned in the March minutes, there was something that was going to be conducted for the lakes, some updates, do we have a date for that, and are you going to give any update on the lakes, and number two was the financial that were going to be published on the website.

Ms. Wald: Can you do that under manager?

Mr. Gill: Yes, I can do it under manager, yes.

Ms. Wald: Ok.

Mr. Fernandez: So, we're pushing it down on the agenda, ok.

THIRD ORDER OF BUSINESS — Discussion of Installation of Power along the Perimeter of the District

Mr. Gill: So, let's jump down to item No. 3, this is the discussion of installation of power along the perimeter of the District for a number of purposes, so I'll turn it over to chairman Fernandez.

Mr. Fernandez: Yes, thank you Andrew. So, that's the Botaniko map, the maintenance area, and as you know we made an agreement between the HOA in order to put some security measures and that was upon our request and that has been approved and now it's already there. So, we started to look at some options and we tried to test some cameras inside the community. The problem that we have faced is that the solar cameras that we were using are not holding the charge all the time that we need.

So, in order to have a reliable option we need, and in this lot you can see blue dots and red dots, the blue dots are somehow related to the streets, and in the street we have light posts, and the light posts have power, but the power is just being given through the night hours, so we're making a change inside the HOA because it's HOA to provide power 24/7, so we can have 24/7 footage in those cameras in the blue ones. Then we have the red ones that are on the perimeter, and those are the ones, and let me change the chart so it will be clearer. So, I took out the blue ones and we have the reds ones just at the perimeter, so we don't have power there but, we need somehow to be able to have 24/7 service of those cameras, so I wanted to bring that here for discussion to see how can we make that happen as a District because some of the cameras that you can see there are located in HOA areas, and some are located in CDD areas but, still we need only one common installation, so I don't know if you have faced any situations like this in other Districts, and how would you recommend to approach this.

Mr. Gill: So, I can jump in here, for some of my other Districts we have camera vendors that have installed cameras within the District and they've installed power cables under the ground to connect them. We'd have to allow the HOA to have, if they don't have this blanket license to those areas, we'd have to give it to them to allow the vendor to put in the power, or power lines at least, that's the first option that I'm thinking of. Paul, do you have suggestions?

Mr. Fernandez: Oh is Paul there?

Mr. Gill: He is, he's on the phone.

Mr. Fernandez: Ok.

Mr. Winkeljohn: Yes, so there's a long list of creative solutions. The first thing I was looking at, and I can't see your map but, I was listening that usually you can go to FPL and get permission to pull off of their light poles, is that what you are already doing? Did I get that right?

Mr. Fernandez: Well, light poles are private, so we don't need FPL.

Mr. Winkeljohn: Ok, so that doesn't apply then. Andrew mentioned that there's a lot of economical directional boring capabilities now so it's not cost-prohibitive to run power. I've done even more creative things where I've entered into agreements with residents nearby and use their power and internet, if that's necessary, there's lots of things, and I can look at it with you guys.

Mr. Fernandez: Yes, and we have those alternatives too, we're looking at those but, we prefer not to do that because if we go through our residents we will be dependent on the residents unless we put some sort of easement agreement with them, that the HOA could use that facility because homes change owners and we need to guarantee that this will work regardless of that but, the problem that we are facing is and there are a lot of technical issues behind it. So, if you have some previous experience that would be very helpful for us because we are trying to rush with this, we continue to have trespassers and we want to detect them as soon as possible and we can't because the power is not there.

Mr. Gill: Is there a vendor that the HOA is contracted with to install the cameras and monitor them?

Mr. Fernandez: We are in the process of finishing that, we have not selected yet but, we are very close to doing that but, if you have other options we can always consider that.

Mr. Gill: Right, and so in the selection of the vendor, the HOA may want the vendor to put to power the system or to install underground cabling.

Mr. Fernandez: Yes, we have several options including fiber but, there are some technical difficulties or issues that we need to understand, so if you have an electrician or a technical guy or security company have done like this before in any other District, please just send them to us to Melissa and myself so we can act. We can call them and try to see if they can help us, so that's one piece of it, that's the technical side, now let's go to the legal side. As you can see, as I said, the yellow areas are HOA, and the green ones are CDD as far as I remember, so we have a mix of them, so the cameras are all spread out, and that's the perimeter, I mean the CDD just split it in two, the property or the ownership of that. So, how can we handle that, you said, the CDD could give the option of the HOA, and the HOA takes care of that, and we can do it the other way around too, or we can just share the cost, under an umbrella agreement, if you will.

Ms. Wald: Any of the above, so yes, you could do any of the above. We'll take step one, step one since you're already proceeding forward down the path with the HOA providing that, you could proceed forward and the CDD could give, just like we already gave with the one easement, that would be an expansion therein, and it would be an easement providing for that undergrounding, so that's one. Two, could be as you stated, the opposite where because we're talking about security cameras and the CDD has security powers, as part of the ordinance through Chapter 190, the HOA could give the CDD those easements for those yellowed areas where the red dots are located that are HOA property and the CDD could proceed, or as you stated, a combination of both where it would be a joint participation agreement, we give each other cross easements to each other and we would do a combination as to a cost sharing agreement for those security cameras, so any of those three are possible.

Mr. Fernandez: Excellent.

Ms. Wald: So, it's once you basically find out from the technical side what makes the most sense from a technical aspect, then I think you start looking at, ok how are we going to fund this and since we do have the budget on here and you an I briefly talked before the meeting and Sharyn and I briefly talked before the meeting, it would make sense because we don't have to adopt the proposed budget today, if those numbers were provided before that deadline adopting the proposed budget which is no later than June 15th, then that could be incorporated whichever way you decide to go from the CDD side.

Mr. Fernandez: Ok, fantastic. Well, right now we have more than $100,000 surplus in the CDD.

Ms. Wald: Right, which is good.

Mr. Fernandez: Well, I have seen proposals for half a million dollars to do that and with the lake side management proposal but, we are trying to nail down that to lower options.

Ms. Wald: Sure, and you might also have undergrounding easements anyway to wrap some of these areas since basically all of Weston is underground, so they may be in existence, we'd have to look at the plat and see where they are but, it might even be an easier way to do it from the legal perspective.

Mr. Fernandez: What about the city permits, how do we deal with that because as a CDD we might need more leverage in order to get this done easy, for now.

Ms. Wald: No, it doesn't matter. The process with the permits, it doesn't matter if it's a governmental entity or if it's a private entity, you have to go through the same process.

Mr. Fernandez: Of course but, I was trying to avoid that the CDD go for their cameras and the HOA go for their cameras.

Ms. Wald: Well, if you're going to do that, I would do it as a combo.

Mr. Fernandez: Exactly.

Ms. Wald: I would do either one or the other does it, or the combo, and let's say we're doing a joint participation agreement just for sake of argument, and with that I would recommend in that joint participation agreement it's going to be one of the entities is going to be the point person, and has the authority to act for the other entity whichever one it is, to proceed forward with pulling of the permits and completing the project.

Mr. Fernandez: Good.

Mr. Nandwani: Is there any reasoning to do one over the other, I guess the joint would be with respect to financing really, right?

Ms. Wald: Exactly.

Mr. Nandwani: So, joint financial participation and then you would do it jointly.

Ms. Wald: It's all financing.

Mr. Nandwani: Ok.

Ms. Wald: It's all how the financing shakes out, that's what makes the most sense.

Mr. Fernandez: Good, excellent. So, the blue ones are somehow taken care of, the red ones are the ones that we need to solve.

Ms. Wald: Sure.

Mr. Gill: Ok.

Ms. Wald: And of course we would want the District engineer to review and see where they were as to the CDD.

Mr. Gill: For the record, Supervisor Del Rio just entered the meeting, just state your name for the record.

Mr. Del Rio: Hi, Heberto Del Rio.

Mr. Gill: Thank you.

Mr. Fernandez: So, the next step, we are going to work internally with Melissa, we have team with another homeowner, trying to get somebody over here, I have shared this with Tony and Michael about the blue ones, so we're trying to get to a solution. So, probably the step would be to finalize the technical proposition to bring it here and make it happen.

Ms. Wald: Ok.

Mr. Gill: Great.

Mr. Fernandez: Thank you.

FOURTH ORDER OF BUSINESS — Acceptance of Audit for Fiscal Year Ending September 30, 2025

Mr. Gill: Jumping down to item No. 4, which is on page 46 of your packet, we have the audit. We also have a member of Grau & Associates here to walk us through the audit, so if you would state your name and introduce yourself, and go ahead.

Mr. Steets: Hi, I'm Ben Steets, I'm the audit partner with Grau & Associates, and this is your audit for the fiscal year ending September 30, 2025. Would you guys like me to just walk you through the entire report and just narrated what the different sections mean? Or do you have any specific questions that you want me to address up front?

Mr. Gill: No, I think just an overview will be good.

Mr. Steets: Absolutely. Ok, so I'm starting on the very first page, the second page is the table of contents, and pages 1 through 2 is the auditor's opinion, so this is our independent auditor's report. This is where we state that our opinion is clean, which means that we believe the financial statements are fairly stated in accordance with the generally accepted accounting principles in the United States of America. Then pages 3 through 6 of the report is the management's discussion and analysis. This provides a narrative overview of the financial activities for the year and provides some explanations of what the governmental accounting financial statements entail. Page 4 shows the statement of that position condensed for fiscal year 2025 compared to 2024. So, we restated the capital assets, it turns out that we were including some of the contributions from the developer that was in the construction and progress figure, so we revised the 2024 numbers to remove that, that's why it says restated next to 2024 on that table, so that's the statement of that position.

Mr. Nandwani: So, that wasn't discovered in the 2024 audit.

Mr. Steets: That's correct.

Mr. Fernandez: Neither in the 2021, 2022, or 2023.

Mr. Street: Well, the position we took back then was that amounts that were on the requisitions page, the developer that showed the value of the capital assets in excess of what the District paid, we were treating that as a developer contribution but, I think that after some discussion we agreed that it would make more sense in this case to just show it as historical cost, and only show what money was actually left in the construction trust account to pay for the improvements. So, now the total fixed asset figure only reflects that amount.

Mr. Fernandez: Sorry for interrupting, it's almost a $900,000 adjustment price.

Mr. Street: Yes.

Mr. Fernandez: Which is very huge.

Mr. Street: $873,126, so that was adjusted in the current year, it's reflected as an adjustment to the beginning of that position.

Mr. Fernandez: And what are the impacts of that adjustment to other areas of the financial statements, and the financial position of the District?

Mr. Street: So, what this does is this decreases the net position and it also decreases if you go to page 7 of the report, the capital assets figure, which is a component of the assets section of the net position, that number is lower by that amount.

Mr. Fernandez: Exactly, yes.

Mr. Street: It's also shown on page 10 of the report, so page 10 shows the reconciliation of the fund level equity to the government wide equity.

Mr. Fernandez: But when you made the adjustment, and I'm sorry, I'm not an accountant but, I'm trying to understand the accounting, so you make a reduction on the assets and what is the counterpart?

Mr. Street: The counterpart is equity at the government wide financial statements. So, governmental accounting uses two sets of financials statements, there's the fund level, which only deals with your current use of resources, and they call it modified accrual basis, so the fund level is only your current use of resources, and it only deals with expenditures and revenues and use of resources within one year. Now, your long term assets and long term liabilities those are held at the government wide financials statements. So, every year you have to reconcile the fund level which is all your current resources to your government wide, so you have to add in capital assets and subtract long term liabilities, that's why the financials statements for a government entity even a small one like Botaniko CDD are still somewhat large, it's like 30 pages because there's two sets of books, fund level government wide, and it's a government so we have to report on various compliance aspects. So, this doesn't affect your fund level, so it doesn't affect the actual current resources, the adjustment to capital assets, there was never a cash expenditure for that $800,000, that was originally recorded as a contribution from the developer because we took the position that the assets that the District acquired were of a greater value than what the District paid for them with the proceeds from the bonds they issued.

Mr. Fernandez: I'm sorry for interrupting again, I'm wonder the source of that information because Ford Engineer report talks about the $10.63 million, so were did that $11 million come from?

Mr. Street: So, it just so happens, I have all the audits in my computer here, so I can find it for you.

Mr. Fernandez: And while you're looking for this, just for me to understand, so from the issuing of the bonds there was I guess more paid out to the developer than was originally anticipated, that's what we're saying?

Mr. Street: No, we're saying that the value of the infrastructure improvements of the District acquired was greater than what the District paid for it.

Mr. Fernandez: But based on what?

Mr. Street: That's what I'm trying to locate for you right now.

Mr. Fernandez: Because you mentioned something about additional developer contribution.

Mr. Street: So, this happens a lot with CDDs where basically the District, say in the case of you guys, I'm trying to find when you guys actually did issue bonds, it looks like this happened in fiscal year 2020.

Mr. Fernandez: Bonds were issued in January, 2020, so that's fiscal year what, 2020?

Mr. Street: Yes, that would be fiscal year 2020.

Mr. Fernandez: It seems to me that's just a mistake in the amount that was taken.

Mr. Street: That's possible, so here we go, requisition #1 paid to the developer, February 14, 2020, amount payable $6,097,737. So, now we're side tracking from going through the audit because we're getting down to the bottom of this, and I think that's really important that we do that so we're all on the same page. So, this requisition #1 was $6,097,737 dollars, so the District paid that from the Series 2020 Bond proceeds, and there's various requisitions here, it's not a simply as I was hoping originally. So, the government wide contributions, so we recognized $4,624,494 of government wide contributions, it's not a straight forward as I was hoping.

Mr. Fernandez: Why don't we do the following, I'm sorry your name was?

Mr. Street: Ben.

Mr. Fernandez: Ok Ben, I'm sorry for interrupting but, we have several items on the agenda, so you can go back and try to figure out where the source of the mistakes happened of the number, and then get back to us because it could take forever if you're trying to find it here.

Mr. Street: Well, it was an error.

Mr. Fernandez: It was, ok.

Mr. Street: It looks like we recognized a greater amount of contributions than the actual contribution, there still were contributions from the developer, it was just a lesser amount than what we had picked up, so that's an error on our end.

Mr. Fernandez: It was.

Mr. Street: Yes, so that's why we did the adjustment to reduce the beginning capital assets, I apologize for that.

Mr. Fernandez: No, I mean everybody makes mistakes, the point is to recognize them and to correct them.

Mr. Street: Absolutely, yes, so that happened in 2020 and yes, we didn't realize this until very recently, so I do apologize for that.

Mr. Fernandez: Ok.

Mr. Nandwani: I didn't understand the basis for it, sorry.

Mr. Street: It was just a math error on our end in fiscal year 2020.

Mr. Fernandez: So, why don't you go back to your books and report to us what the story is because it's important to know and understand what happened there, I mean that was 6 years ago.

Mr. Nandwani: And send me the account entries of that result, because I'm still a little hazy on that, I don't know if you are.

Mr. Fernandez: Yes, not in the details, I agree with you because I understand the reduction of the assets and how it impacts the capital assets.

Mr. Nandwani: I guess that adds to equity then, right?

Mr. Street: So the equity was overstated for 5 years and then in this year we reduced equity to fairly state it.

Mr. Fernandez: Because you are reducing the assets, you're reducing the equity on the balance.

Mr. Street: Correct.

Mr. Fernandez: But that means that we're more exposed, I mean equity against all the liabilities.

Mr. Street: Exposed in what sense?

Mr. Fernandez: That we are not in better shape that we were supposed to be, or that we seem to be.

Mr. Street: So, that's where the fund level financial statements provide more context for the health of the District financially because these capital assets are not, they're not the type of assets that you would sell or that you would be able to, they have a number value but, the number value doesn't tell you a whole lot, it gives you an idea of how much repairs and maintenance, or expenses you would have in the future as you depreciate the assets.

Mr. Nandwani: Which we're not depreciating which is my next question.

Mr. Street: They not being appreciated yet because I believe that the District engineer has not taken a position that the project is totally complete. It seems to me like the project is either fairly near completion and there's probably just some hanging chads left to do, some boxes left to check, some paperwork left to file.

Mr. Nandwani: If there is some infrastructure, I mean this is where I would ask, this $10.6 million, a lot of it is complete.

Mr. Street: Yes.

Mr. Nandwani: And divide it up into different types of infrastructure which should start depreciating I imagine because they were competed several years ago, I don't know what the usual thing is.

Mr. Street: Yes, so with CDDs, a lot of times because the projects have a lot of components and sometimes multiple phases, it makes more sense to wait until the project is complete, I mean totally finished all the way to the end to put it all in service. There's also various conveyances that have occurred and that probably still will occur once the engineer certifies the property is complete, so typically the CDDs will retain the stormwater drainage improvements, the stormwater management systems, which is basically the lakes, and other components of that the CDD may retain. In this case, I haven't looked at your engineers report to see what this District is supposed to own, it can retain offsite roads, it can retain landscape, or hardscape improvements, those also tend to get capitalized as infrastructure improvements but, then other things like utilities, offsite roads, it could be any number of assets get conveyed to the city or the county. So, what's very likely to happen, once the project is certified complete, those infrastructure assets will be removed from the books, so you're going to see a decrease in capital assets, and it's called conveyance expense, and then those assets they belong to the city or the county.

Mr. Fernandez: Well, in our case, that's not our case, and I understand, any of the infrastructure moving to the county or to the city.

Ms. Wald: But they still left that pending right?

Mr. Fernandez: Yes, the rear gates basically, and that's it, there's no more infrastructure that is needed but, it's either HOA or CDD.

Mr. Nandwani: And I guess that asphalt on the roads, oh no that's HOA.

Ms. Wald: Right, that's HOA.

Mr. Fernandez: Internal roads are ours, the entrance roads, the one with the pavers, the small pavers both at the north and the south, I mean the rear gates, those are CDD.

Mr. Steets: So, lift stations, sanitary sewers, stormwater and drainage which you guys are going to keep.

Ms. Wald: Well, not all of it, it's a permit issue, there's one thing that's hanging out that has to be competed and you're waiting for the developer from the CDD perspective so the engineer can do the completion, that's what is still outstanding. Once that's done, that gets provided to the auditor, because you're going to get it here, that gets provided to the auditor because that triggers another Statute as to prepayments, and I know it gets a little complicated, you'll actually adopt a resolution but, until that is completed, that one aspect, we have to wait until the engineers certificate completion of the entire project as a whole.

Mr. Fernandez: And when that happens we will have the total assets in our books, I mean the CDD books, right?

Mr. Steets: Yes, at that time, then all the assets will move out of construction and progress into the depreciable assets and then whatever portion has been conveyed or gets conveyed at that moment to other entities will be removed from the books.

Mr. Fernandez: Ok.

Ms. Wald: And we don't have any of those.

Mr. Fernandez: Exactly, that's what I'm trying to say.

Mr. Steets: So, there's not going to be any conveyances, that's rare.

Ms. Wald: Right, and this one is a little different.

Mr. Steets: Yes, I can see that.

Ms. Wald: Well, yes there was but I believe that has already occurred, just so you know. The stormwater management system is a split, so there's a dependent District controlled by the city, Bonaventure, they have part of the stormwater system, the lakes itself and the primary type.

Mr. Steets: Do you know if the District paid for constructing all of those lakes?

Ms. Wald: I can't answer that, I think it was a portion but, we'd have to go back and look and then the secondary part is the secondary interconnecting pipes that is owned by the District, there's actually an interlocal agreement which we could provide you that.

Mr. Steets: Ok.

Ms. Wald: But there are payments to both, so there could still be a portion that's for Bonaventure, you would have to out, but all that has to be provided to them once we get the certificate of completion, so it's one step after another.

Mr. Steets: That's why the assets stay in construction in progress until the project is certified complete, then we can have a full accounting for what the District owns and what the District gets conveyed.

Mr. Fernandez: Ok.

Mr. Nandwani: So, when a District conveys an asset then the CDD no longer owns it, I guess.

Ms. Wald: Correct, so just generally, the District can only convey from one public entity to another because they're using the governmental funds, so therefore let's say the District owns property and they built a park, the city wants the park, the CDD can say, ok here you go, here's the park to the city, you have an interlocal agreement provided to you, and once that occurs, that conveyance occurs that information is provided to auditor and they take that off the books, so to speak.

Mr. Nandwani: And then the responsibility for the asset that also passed to the entity.

Ms. Wald: Right, and remember we have an interlocal agreement but this one is a little bit different than what you're used to seeing because we had that in place because that was put in place before any of the conveyances were done, and most of the conveyances I believe are via plat anyway.

Mr. Fernandez: So, when that is done, and we have the complete assets in the CDD books, either we start making the charges of depreciation or making reserves in order to replace them, so what's your recommendation?

Mr. Steets: Ok, so it looks like the District has a maintenance agreement with the Botaniko HOA.

Mr. Fernandez: Yes.

Mr. Steets: So, I don't know if it makes sense for the CDD to have reserve since they're not the ones that are funding for the maintenance of the assets but, I'm not totally up on that for you guys but, in my experience, that's what I see and that tends to be very common in South Florida. You have different parts of the state they have ways that the projects tend to work and different ways where the HOAs and the CDDs work together but, since the HOA is maintaining the maintenance, I don't know that the CDD should have, and I could be wrong.

Mr. Fernandez: No, you're correct, you're in the right direction, and I have two hats here, I'm on the HOA Board, and Tony too.

Mr. Steets: That's fine.

Mr. Fernandez: So, the HOA has that, so we are going to take care of it because we just learned about this a couple of months ago, the culverts, and the secondary stormwater management system. So, that's something that we will need to put in our budget.

Mr. Steets: Right.

Ms. Wald: And again, just to jump in, you'll also received, the District engineers annual report where they make the recommendation for the CDD and of course that also gets provided to the auditor.

Mr. Fernandez: Ok, and that's when we learned about this because we were totally blind about that.

Mr. Steets: And there should be reserves over time.

Mr. Fernandez: Right, reserves and budget to the maintenance, to the regular maintenance, both of them.

Mr. Steets: And this is going to affect the things that we were talking about with the electrical components before and you guys were trying to figure out what makes the most sense, and I'm just side tracking here but, just from my external view on things, I don't know if it makes sense to have the CDD pay for any of that really, the CDD, if they have money it's because the general government expenses were lower than anticipated in previous years, so that's good you guys have a surplus going. I mean I don't know what the numbers are right now.

Mr. Fernandez: In the general fund we also have surplus which comes from the assessments.

Mr. Steets: Right.

Mr. Fernandez: I mean the CDD has been spending less than what's being collected, I mean there's over $100,000.

Mr. Steets: Right, so I guess it wouldn't be wrong for you guys to incur some expenses like that with the surplus funds you have but, as far as funding for reserves, that's not the case.

Mr. Fernandez: I know, I agree with that.

Mr. Steets: Ok, so do you want me to continue through the report?

Mr. Fernandez: Yes, and one other question, and I'm sorry for asking so many questions.

Mr. Steets: That's fine, I'm here, and this is your first audit as the Board, and I understand the Board turned over from developer recently.

Mr. Fernandez: Right.

Mr. Steets: So, I want to help ensure a smooth transition, we've been doing the audits since inception of the District, and this is a unique District just because of the location and the interlocal agreements.

Mr. Fernandez: Yes, so let me ask you something in the statement of net position, on page 10 of your report, well no, I'm sorry it's page 7, there's a line that says investments for half a million dollars, could elaborate on that?

Mr. Steets: Yes, so that amount is almost entirely made up of money that's in the debt service fund. I can give you a breakdown of what accounts make that up but, usually it is and let me just pull that up.

Mr. Fernandez: I see that it's invested in a money market based on the Standards and Poor index.

Mr. Steets: Yes, so all these CDDs, they want to earn some interest, so basically you have $214,000 in your reserve account, so that's in order to remain compliant with the bond indenture. The bond indenture requires that you keep a certain amount of money in the reserve account, separate from the general fund reserves. So, that's just so the bondholders have comfort that in case payments were to be missed or late, they'd draw on the reserves, so $214,000 is money in the reserves, that's going to stay there for a long time, and then you have $285,000 in the revenue account which is pretty common that Districts will have money in their revenue account at the end of the year in order to make the schedule November 1st debt payments which in your case that makes up basically the balance. So, in your case, you guys paid $128,000 of interest on November 1, 2025, so there's money in the revenue account to make that payment. So, that accounts for the $500,185, and then you have $1,600 sitting in your construction and acquisition trust account because the project has not been certified complete yet, there's still some money sitting in the acquisition and construction trust account. Now, that's just a tiny amount of money, usually we see that money get used for, hey whatever, a remaining engineer or legal fees related to the project, sometimes once the project is certified complete, that money goes to the developer, in this case it's probably not going to happen because this one is different but, sometimes that money goes to the debt service fund, and it's just $1,600 so it's not really going to change anything, so that's what makes up what's in your investments at year end, and that's why that money shows in the debt service fund it's restricted for debt service, and then the capital project line is restricted for capital projects because that's bond money.

Mr. Fernandez: And that's the chart at the bottom on page 9?

Mr. Steets: Yes, so all the money that governments come up with, they have to have a reason for spending it, it's already ear marked for something, unless you have a surplus in the general fund.

Mr. Fernandez: Yes, the general fund it does but, it has a separate column there, but the governmental funds, that's the one I was asking about.

Mr. Steets: Right, so if you look in your general fund balance section you have prepaid items, so $637,000 was already spent, it's probably prepaid insurance, that's usually about $5,000, the remaining amount could be trustee fees, maybe some other miscellaneous items, but that's usually what we see.

Mr. Fernandez: But this says, debt service, half a million dollars.

Mr. Steets: Yes, and I'm talking about, I'm just pointing out another section of that fund balance section, the part that's in the general fund but, yes, the $500,185 is restricted for debt service because you have that money, it's invested, it's earning whatever 4% interest, probably a little bit less than 4%.

Mr. Fernandez: But I haven't seen it here, other than this report, and we don't see it in the report that GMS is providing.

Mr. Steets: You would see it in the trust accounts, so you guys have this money with probably US Bank, which is usual for most of these. So, you US Bank, you have the Series 2020 reserve account, Series 2020 revenue account, Series 2020 acquisition and construction account, so all those investments that's where they are at year end. Do you want to see the statements?

Mr. Fernandez: I would like to make sure that somebody is watching that because when I started reading this and I find half a million dollars that is sitting there, I mean who is controlling this? Why is that money sitting there?

Mr. Steets: So, US Bank is the trustee, so they hold all the bond money on behalf of the District, so GMS accountants get these monthly trust statements from US Bank and they record the interest income, they record the debt payments as they occur, there really isn't a whole lot else happening in the debt service fund at this time.

Mr. Fernandez: But then let me direct the question to Andrew, in your financial statements, I haven't found this, and if you could direct me to the right page.

Mr. Gill: So, I'll confirm with our accountant when I speak to her but, page 110 of the unaudited financials goes through the debt service fund and it lays out, and I see some of the numbers listed here as well, it doesn't say what the specific account is but, for the debt service fund it lists the total revenue, how much was spent on November 1st, on May 1st, the principal, the interest, and also the fund balance beginning and ending.

Mr. Fernandez: And the amount is?

Mr. Gill: Right now I have through February, 2026, half a million as the fund balance for the debt service, and that's on page 110 in the agenda, so they're always in arrears but, that page lays out the debt service fund and the funds that are listed there.

Mr. Fernandez: Ok.

Mr. Steets: And I'm looking at page 108 because that shows the balance sheet, it shows how much money you have in reserve and the revenue accounts, so if you go to page 108, I want to show you something so you have an idea of what you're seeing.

Mr. Winkeljohn: I was just going to say, the audit is cut off on September 30th, and the fund account is always quite high because there's a November 1st large debt payment with principal and so you'll have a little offset for those two funds. So, what the audit says, and what the accountant says on what the February financials will show will be significantly different but we definitely track it, and we can definitely show it to you in the financials.

Mr. Fernandez: Ok.

Mr. Steets: Right, so the revenue account is higher now than it was as of 9/30/25 because you guys started collecting assessments in fiscal year 2026 and then you're going to make a principal and interest payment on May 1st, so you already have that money there. Now, what you also see here, this is unique to governmental accounting is, in the debt service when you have due from general fund, $18,291, and then you have a corresponding payable in the general fund, because the assessments get collected in the general fund and then periodically the general fund has to transfer them over to the debt service. So, as of February 28, 2026 this is the balance that was owed from the general fund to the debt service, and that's a small number because GMS is frequently transferring the assessments for the debt service fund as they get it which is good because you're actually earning interest in here, you're not earning any interest in here, so that's what that balance represents.

Mr. Fernandez: So, general fund is receiving the assessments for the special assessments.

Mr. Steets: Yes because the Tax Collector sends all the money in one shot, they're not sending it to the District separately.

Mr. Fernandez: Right, and then they split it.

Mr. Steets: Yes, then GMS allocates it based on the budgeted allocation, so in this case for fiscal year 2026, so in current fiscal year, $75,000 and then this is your budgeted assessments for the debt service fund, so it's $75,000 in the general, $429,337, so that ratio that's split, as the money comes in to the general fund from the Tax Collector, they're automatically splitting off it's about 28%, so that's what that means.

Mr. Fernandez: Ok.

Mr. Steets: Do you want me to continue now with the audit report?

Mr. Fernandez: Yes, I'm sorry for interrupting.

Mr. Steets: Don't apologize, nobody ever asks these questions. Ok, so we're on the second to last page, so that would be page 5 of the report, so I'll give you guys a second to flip back to that page. I do present audits sometimes, this is actually the first one I've done in person for a CDD because we do CDDs across the whole state, I just so happen to live in Boca Raton, and this is a great area too.

Mr. Fernandez: I have another question, I'm sorry.

Mr. Steets: Sure.

Mr. Fernandez: The fund balance says we have in the general fund, $422,000 and moving by the end of the year, $130,000 something.

Mr. Steets: Can you show me where you're seeing that?

Mr. Fernandez: Yes, right here, this is the report, $120,000.

Mr. Steets: Ok, so that's right.

Mr. Fernandez: So, that's the general fund.

Mr. Steets: Yes, that's the general fund.

Mr. Fernandez: So that's money that is sitting there doing nothing, right?

Mr. Steets: $115,648 is money that's sitting there available for use for the Board.

Mr. Fernandez: Right and $6,000 prepaid.

Mr. Steets: Ok, so prepaid items, $6,278, since that was already paid, that's non-spendable because you already spent it.

Mr. Fernandez: Right, so $115,000 is available as of the end of fiscal year 2025.

Mr. Steets: Yes.

Mr. Fernandez: So right now, and probably by the end of the year, this fiscal year, we'll have more.

Mr. Steets: As long as you guys continually spend less.

Mr. Fernandez: Yes, so let's work with that, so those $115,000 are available to what we show here if we want.

Mr. Steets: As far as I can say, yes, I don't know if there's any other obligation.

Mr. Fernandez: No, of course, I'm not saying we're going to do that but, I'm just want to get your opinion.

Mr. Steets: Right, and since you guys have this close working relationship with the HOA, I've seen many cases where that money, you work with the HOA to figure out what makes the most sense. Does everybody that lives in the CDD, live in the HOA, vice versa?

Mr. Fernandez: Yes.

Mr. Steets: Ok, so that's perfect, and that smooths things out a lot I think, because it's not always that way.

Mr. Fernandez: Ok, so I'm done with my questions so I'm not going to interrupt you again.

Mr. Steets: That's ok, so the MDNA, there's a brief condensed statement in that position on page 4, then there's a brief condensed statement of activities which is the income statement for the government wide financial statements on page 5. Now let's get into the basic financial statements starting on page 7 or the report. We have the statement of net position, this is your balance sheet for the entire full accrual government wide accounting, so this adds in your capital assets and it shows here the long term liabilities in the liabilities section. The next page, statement of activities, this is the income statement for the government wide financial statements. The presentation is bizarre, it's just government accounting, it's not really easy to follow the table but, it shows you the different functions of expenses that you have which right now is general government and interest on long term debt, and that's on page 8. Then on page 9, this is your balance sheet for the fund level financial statements, and we went over this in pretty good detail already.

Mr. Fernandez: Yes.

Mr. Steets: Then that, you see that figure, your fund balance of $623,838, that's your fund balance, and if you go to the next page, that number is at the very top because you're taking your fund balance at the end of the year, and you're adding in capital assets, the $10,630,000 and you're subtracting long term liabilities which is the bonds payable, an original issue discount, the unamortized portion at that period of time, and then the accrued interest payable because you have an interest payment due November 1st, so that's the amount that's accrued for that. The next page is your income statement for the fund level financial statements, it's called the statement of revenues, expenditures and changes in fund balances, so this shows your revenues and expenditures. The ending amount is your ending fund balance for each respective fund. The next page reconciles your change in fund balance, to your change in that position, so that takes the change in fund balance from the previous page and then it adds back payments of principal on the debt, the change in accrued interest, and your amortization of the bond discount, so then one you start depreciating the assets that's going to be an additional subtraction on this page but, we're not there yet. Then pages 13 through 20 are the notes, page 1 just talks about the District, you have some details about what it is, it's a CDD in the State of Florida. Note 2 describes your accounting policies, these are all fairly standard amongst CDDs and other small governments in the State of Florida. On page 17, note 3, discusses the budget process, so there's a strict budget process and the District is following it, we look closely at that among Districts to make sure they've adopted a proposed budget by June 15th, which your attorney had mentioned previously which you guys are doing that. Then you have to adopt it by September 30th, that way you can send the roll to the Tax Collector in time, so GMS does a really good job of that. Note 4 discusses the cash deposits and the investments, the District is invested in money market funds in the debt service capital projects fund. Note 5 is the capital assets, so as we discussed it's all in construction in progress currently, once the engineer certifies it as complete then we'll place it in service and start depreciating it. Note 6 discusses the Series 2020 Bonds, it shows your ending bond balance at year end, it shows your amortization schedule, the principal and interest due for each year, and then the remaining notes are fairly standard. Note 9 shows it discloses the maintenance agreement you have with the HOA, note 10 is discloses the prior year adjustment that we made to correct the error that we had in the fixed assets. Page 21 is a comparison of the general fund budget to the general fund actual activity for the year, this is a governmental required report. On page 23, is data elements that the State of Florida requires all governments to report, and this started about 4 years ago. Pages 24 through 25, is the auditor's report on internal control over financials reporting and in compliance with certain Florida Statutes, and if we were to find any internal control deficiencies, or any other issues of non-compliance, we would state them in this report, we have no issues, everything is above board. Page 26 is our report of compliance with the requirements of Florida Statute 218.415, that's the Florida Statute that specifies what investments the District is allowed to be invested in, and the District is in compliance with that. Now on pages 27 through 28 is our management letter pursuant to the rules of the Auditor General in the State of Florida, and if we had findings or any other suggestions or recommendations they would go on the final page, page 28, we don't have any findings, so everything is clean and above board. Are there any other questions I can help with?

Mr. Fernandez: No, I really appreciate that, thank you.

Mr. Steets: You're welcome.

Mr. Fernandez: Thank you very much.

Mr. Gill: So, with that, I'm just looking for a motion to accept the audit as discussed.

> On MOTION by Mr. Del Rio seconded by Mr. Fernandez with all in favor, accepting the audit for Fiscal Year ending in September 30, 2025 was approved.

FIFTH ORDER OF BUSINESS — Discussion on Assessment Allocation

Mr. Gill: Ok, I'm going to jump down to item No. 5 now, and this is a follow up that we added back to the agenda to discuss the assessment allocation that had been discussed by the chairman, there were just a number of questions about potential allocation of debt on various properties. So, my office reviewed a number of requisitions, the engineers report, the developer reimbursements, requisitions #1, #2 and #3, and we determined that there may have been an overpayment to the developer. We're in the process of working with the developer now to try to confirm that the overpayment was made and figure out how we can essentially get those funds back, so this is still in progress right now and management is working closely with the developer to remedy the situation.

Mr. Fernandez: And the amount is?

Mr. Gill: Right now the soft amount looks to be about, or the anticipate reimbursement to the developer should have been about $6,700,000 and some change, and they were actually paid, based on requisitions #1, #2 and #3, they were paid about $6,800,000 and some changes, so there's $158,000 discrepancy here that we reached out to the developer for, so they're also reviewing their documentation to confirm that but, at this point we can't give a solid answer on until we speak to them.

Mr. Fernandez: So, according to your review there was a disparity then.

Mr. Gill: Likely, yes.

Mr. Fernandez: Ok.

Mr. Gill: So, then we'll keep this on the agenda and provide the Board with updates as we receive them.

Mr. Fernandez: Excellent, thank you.

SIXTH ORDER OF BUSINESS — Ratification of Interlocal Agreement for Uniform Collection of Non-Ad Valorem Special Assessments

Mr. Gill: Next is ratification for the interlocal agreement and this is to collect the Non-Ad Valorem Special Assessments, do you want to walk through this Ginger or should I?

Ms. Wald: No, I can do it. So, a year and a half to two years ago, the Tax Collector of Broward County was not a constitutional office, the Property Appraiser of Broward County actually handled the tax collection. Like I said, about 2 years ago it became a constitutional office so then you actually now vote for a Tax Collector but, there is an actual Tax Collector for Broward County, it's not like that in other places within the state. So, even though all of my governments, including my cities, had agreements with the Property Appraiser, and as of last minute, the Tax Collector said no, we're not accepting those agreements as an assignment, we want our own separate agreements, so this is the agreement. So, this is an interlocal agreement with the Tax Collector for Broward County, it had to be done prior to getting on to the tax bill, so it was reviewed, and again across all of Broward County, I recommended a couple of corrections and then they accepted and so it was executed by the chairman. So, what you have in front of you is the ratification of that interlocal agreement with the Tax Collector for Broward County. Does anyone have any questions?

Mr. Fernandez: No, I have no questions.

Ms. Wald: So, it got on your property bill and that was the main part. So, we would entertain a motion to ratify the interlocal agreement with the Tax Collector.

On MOTION by Mr. Sanchez seconded by Mr. Del Rio with all in favor, ratifying the Interlocal Agreement for Uniform Collection of Non-AD Valorem Special Assessments was approved.

SEVENTH ORDER OF BUSINESS Consideration of:

A. Resolution #2026-03 Approving the Proposed Fiscal Year 2027 Budget and Setting the Public Hearing

Mr. Gill: The next item is, item 7A and 7B which is the consideration of two items, the first one is resolution #2026-03, and this resolution will approve the proposed budget for fiscal year 2027 and it sets the public hearing to adopt that budget, and as Ben said when he walked through the audit, we have to approve the proposed budget by June 15th and we're in front of that date now, and then there's a buffer of 60 days that's required by law between the date that we approve the proposed budget and the date that we adopt the budget. The numbers listed in the budget can change between now and the budget adoption date but, we can't increase it without starting the timer again, so we can't increase the amounts that are listed in here, so if you turn page 92.

Ms. Wald: I believe the chairman wants to make a motion to table this, do you want to just table it to June?

Mr. Fernandez: Yes.

Mr. Gill: So you want to table the whole budget until June?

Mr. Fernandez: Yes, because the resolution here says to approve the budget, and the budget that's here is, I mean we're going to change it that's what we have discussed.

Ms. Wald: He's looking at this project too.

Mr. Fernandez: Exactly, and I mean but also some adjustments that we have already discussed so, I would prefer not to say that we're approving the budget that we know we're going to change. The total amount will remain the same, the assessments will remain the same, but the components will change.

Mr. Gill: Correct.

Mr. Fernandez: Now, we have until June 15th, so we have two meetings, we have April and June, we might wait until the June meeting so we can work internally until then and get it approved, and do we need a Board meeting to approve it?

Ms. Wald: Yes.

Mr. Fernandez: Ok.

Mr. Gill: And just give me a second because I have to check the 60 days because if we do it in June, then we have July and August, so we have time.

Ms. Wald: Yes, you have time.

Mr. Fernandez: Yes.

Ms. Wald: And you would submit those numbers.

Mr. Gill: I just want to make sure because June is our cutoff point.

Ms. Wald: June 2nd.

Mr. Gill: So June 2nd we have an advertised meeting.

Ms. Wald: And you would be ok, so what you could do, or what would make sense I think, would be if you have it, your May meeting just do the budget discussion an then have the actual resolution with whatever the numbers are going to be, when you have that discussion.

Mr. Fernandez: But do we need a meeting in May in order to do that because we can have only one, I mean we can get everything done by May and we can discuss it internally and then have a Board meeting either in May or June just to approve it.

Ms. Wald: Right, so defer this to the next meeting and then it can be deferred again if you need to.

Mr. Fernandez: Ok, I agree.

Ms. Wald: That makes sense, you don't need a motion, just table the item.

Mr. Gill: Ok, so we're tabling resolution #2026-03 and we'll include it in the next agenda.

Mr. Nandwani: I have a question, so there are no changes to the assessments, it has to stay at $86,000.

Mr. Gill: Yes, that's correct.

Mr. Nandwani: Ok.

B. Engagement Letter with Grau & Associates to perform the Audit for Fiscal Year Ending September 30, 2026

Mr. Gill: Ok, let's jump down to item 7B this is a letter that we put in the agenda every year, the engagement letter with Grau & Associates, your current auditor, they provide us with this engagement letter every year to perform the audit, and he just performed the audit for fiscal year ending September 30, 2025, and this is for next year, fiscal year ending September 30, 2026. So, I'm just looking for a motion to approve the engagement letter and authorize it's execution.

Mr. Fernandez: This is according to what we approved in the previous meeting because we voted and approve the amounts are within what we approved?

Mr. Gill: Correct.

> On MOTION by Mr. Fernandez seconded by Mr. Del Rio with all in favor, accepting the engagement letter with Grau & Associates to perform the audit for Fiscal Year ending September 30, 2026 and authorizing the proper District officials to execute the document was approved.

EIGHTH ORDER OF BUSINESS Staff Reports

Mr. Gill: Alright, next up is staff reports, Ginger, I did include the memorandum that you sent.

A. Attorney – Memorandum: Clarification Regarding Future CDD Infrastructure Funding

Ms. Wald: Yes, I saw it, so the memorandum is in there, it was sent to everybody, and I'll answer any questions that you have, I know it was sent out before the meeting.

Mr. Fernandez: Yes, I love it.

Ms. Wald: Ok, that's all I have.

Mr. Gill: Ok, thank you Ginger.

Mr. Fernandez: I'm sorry, so this will not change with what we just discussed with the county.

Ms. Wald: Right it does not change.

Mr. Fernandez: Ok, fantastic.

B. Engineer

Mr. Gill: District engineer, anything for the Board, or does the Board have anything for the District engineer?

Mr. Sanchez: No updates, I guess we'll just talk on the technical aspect of bringing power to those areas.

Mr. Gill: Yes.

C. Manager

Mr. Gill: For District manager, I have nothing to report.

Ms. Wald: Lakes and financials.

Mr. Gill: Yes, so the website has, and double checked now, the financials are up for fiscal year 2026 and 2025, so if you go to the website, it's under the slider on the left hand side for financials.

Mr. Fernandez: Ok, now I see it.

Mr. Gill: And this is customizable, so if you want things moved around the easiest way is just let me know where you'd like things moved.

Mr. Fernandez: Ok.

Mr. Gill: For the lake update, I know we had talked briefly Paul, about that, do you have any brief updates on the lake issues?

Mr. Winkeljohn: Since the last meeting, I think I mentioned that the city has begun a more aggressive treatment process, and I've asked to set up a meeting with them to make sure that any treatment is in compliance with the permit and also I wanted to in person go through some of the configuration ideas that have been put up, as staff has set up that process in meeting with you all. They have not been available for a meeting yet, so as soon as that is available that will be the next report.

Mr. Fernandez: Ok.

Mr. Gill: Ok, thank you Paul.

NINTH ORDER OF BUSINESS Financial Reports

A. Approval of Check Register

B. Approval of Unaudited Financials

Mr. Gill: Jumping back to the agenda, we have the check register on page 104, along with the unaudited financials which the auditor pretty much went through and this is through February 28, 2026.

Mr. Fernandez: Yes, but the auditor didn't go through those.

Mr. Gill: He did, he just pointed out there were a couple of questions about the debt service and the reserves and so forth.

Mr. Fernandez: And I went through them and I'm ok with them.

Mr. Gill: Ok, so I'm just looking for a motion to approve the check register and the unaudited financials.

On MOTION by Mr. Fernandez seconded by Mr. Del Rio with all in favor, the Check Run Summary and the Unaudited Financials were approved.

TENTH ORDER OF BUSINESS Supervisors Requests and Audience Comments

Mr. Gill: Next is Supervisor's requests and audience comments. There are no members of the public present in person or on the phone. Are there any additional requests from the Supervisors?

Mr. Fernandez: No.

ELEVENTH ORDER OF BUSINESS Adjournment

Mr. Gill: Not hearing any, I'm just looking for a motion to adjourn.

On MOTION by Mr. Fernandez seconded by Mr. Del Rio with all in favor, the meeting was adjourned.

Signed by:
Andrew Gill
996FCF5DA76943E...
Secretary /Assistant Secretary

Firmado por:
Antonio Fernandez
897E33382ABA450...
Chairman / Vice Chairman

docusign

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Andrew Gill agill@gmssf.com DISTRICT MANAGER Security Level: Email, Account Authentication (None)	Signed by: Andrew Gill 996FCF5DA76943E... Signature Adoption: Pre-selected Style Using IP Address: 2607:fb91:c3a:e59:64:f960:1842:e2db Signed using mobile	Sent: 5/11/2026 7:43:55 AM Viewed: 5/11/2026 7:52:53 AM Signed: 5/11/2026 7:53:10 AM
Electronic Record and Signature Disclosure: Not Offered via Docusign		
Antonio Fernandez afbotanikocdd@gmail.com Chairman Security Level: Email, Account Authentication (None)	Firmado por: Antonio Fernandez 897E33382ABA450... Signature Adoption: Pre-selected Style Using IP Address: 134.56.42.213	Sent: 5/11/2026 7:43:54 AM Viewed: 5/11/2026 7:48:45 AM Signed: 5/11/2026 7:57:54 AM
Electronic Record and Signature Disclosure: Not Offered via Docusign		

In Person Signer Events	Signature	Timestamp

Editor Delivery Events	Status	Timestamp

Agent Delivery Events	Status	Timestamp

Intermediary Delivery Events	Status	Timestamp

Certified Delivery Events	Status	Timestamp

Carbon Copy Events	Status	Timestamp

Witness Events	Signature	Timestamp

Notary Events	Signature	Timestamp

Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	5/11/2026 7:43:55 AM
Certified Delivered	Security Checked	5/11/2026 7:48:45 AM

Envelope Summary Events	Status	Timestamps
Signing Complete	Security Checked	5/11/2026 7:57:54 AM
Completed	Security Checked	5/11/2026 7:57:54 AM

Payment Events	Status	Timestamps