



**KENDALL BREEZE
COMMUNITY DEVELOPMENT
DISTRICT**

**MIAMI-DADE COUNTY
REGULAR BOARD MEETING
JANUARY 23, 2025
6:00 P.M.**

Special District Services, Inc.
8785 SW 165th Avenue, Suite 200
Miami, FL 33193

www.kendallbreezecdd.org
786.347.2711 Telephone
877.SDS.4922 Toll Free
561.630.4923 Facsimile

AGENDA
KENDALL BREEZE COMMUNITY DEVELOPMENT DISTRICT

Kendall Breeze Clubhouse No. 1
12300 S.W. 125th Court
Miami, Florida 33186

REGULAR BOARD MEETING

January 23, 2025
6:00 p.m.

- A. Call to Order
- B. Proof of Publication.....Page 1
- C. Welcome and Seat Incumbent Lourdes Ors to Seat #2 and Administer Oath of Office
- D. Declare Vacancies to Seats #1 and #5
- E. Appointments to Vacant Seats #1 and #5
- F. Administer Oath of Office & Review Board Member Responsibilities and Duties
- G. Establish Quorum
- H. Election of Officers
 - Chairman
 - Vice Chairman
 - Secretary/Treasurer
 - Assistant Secretaries
- I. Additions or Deletions to Agenda
- J. Comments from the Public for Items Not on the Agenda
- K. Approval of Minutes
 - 1. June 27, 2024 Regular Board Meeting & PH Minutes.....Page 2
- L. New Business
 - 1. Consider Resolution No. 2025-01 – Adopting a 2023-2024 Revised Final Budget.....Page 8
 - 2. Consider Resolution No. 2025-02 – Adopting Goals and Objectives.....Page 13
 - 3. Consider Resolution No. 2025-03 – Registered Agent Change.....Page 17
 - 4. Discussion Regarding Miami-Dade County, Stormwater Management System, Class V, Permit Requirements
 - 5. Caltran Traffic Study and Presentation (Viewable on the District Website at <https://kendallbreezecdd.org/documents/>)
 - 6. Alvarez Engineering Drainage Improvement Project Near Property located at 12151 SW 122 Path Presentation:
 - a. Improvement Plans (Viewable on the District Website at <https://kendallbreezecdd.org/documents/>)
 - b. Engineer Ranking of Proposals and Board Approval Consideration.....Page 19
- M. Old Business

N. Auditor Selection Committee

1. Ranking of Proposals/Consider Selection of an Auditor.....Page 28

O. Administrative Matters

1. Financial Report.....Page 52

2. Accept and Receive 2024 Engineers Report.....Page 57

P. Additional Board Member/Staff Comments

Q. Adjourn



The Beaufort Gazette
 The Belleville News-Democrat
 Bellingham Herald
 Centre Daily Times
 Sun Herald
 Idaho Statesman
 Bradenton Herald
 The Charlotte Observer
 The State
 Ledger-Enquirer

Durham | The Herald-Sun
 Fort Worth Star-Telegram
 The Fresno Bee
 The Island Packet
 The Kansas City Star
 Lexington Herald-Leader
 The Telegraph - Macon
 Merced Sun-Star
 Miami Herald
 El Nuevo Herald

The Modesto Bee
 The Sun News - Myrtle Beach
 Raleigh News & Observer
 Rock Hill | The Herald
 The Sacramento Bee
 San Luis Obispo Tribune
 Tacoma | The News Tribune
 Tri-City Herald
 The Wichita Eagle
 The Olympian

AFFIDAVIT OF PUBLICATION

Account #	Order Number	Identification	Order PO	Amount	Cols	Depth
142043	599712	Print Legal Ad-IPL01980040 - IPL0198004	Fiscal Year 2024/2025 Mt	\$701.65	2	47 L

Attention: Laura J. Archer

Kendall Breeze Community Development District
 c/o Special District Services, Inc.
 2501A Burns Road
 Palm Beach Gardens, Florida 33410
 LArcher@sdsinc.org

**KENDALL BREEZE COMMUNITY DEVELOPMENT DISTRICT
 FISCAL YEAR 2024/2025 REGULAR MEETING SCHEDULE**

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Kendall Breeze Community Development District will hold Regular Meetings in the Conference Room of the Kendall Breeze Community Clubhouse No. 1 located at 12300 SW 125th Court, Miami, Florida 33186 at 6:00 p.m. on the following dates:

- October 24, 2024**
- January 23, 2025**
- March 27, 2025**
- May 29, 2025**
- August 28, 2025**

The purpose of the meetings is to conduct any business coming before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law. 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 Ext. 2011 and/or toll free at 1-877-737-4922 at least five (5) days prior to the date of the particular meeting.

From time to time one or two Supervisors may participate by telephone; therefore a speaker telephone will be present at the meeting location so that the Supervisors may be fully informed of the discussions taking place. Said meeting(s) may be continued as found necessary to a time and place certain as 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 ensure 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 Ext. 2011 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 without advertised notice.

KENDALL BREEZE COMMUNITY DEVELOPMENT DISTRICT

www.kendallbreezecdd.org

PUBLISH: MIAMI HERALD 10/10/24
 IPL0198004
 Oct 10 2024

**PUBLISHED DAILY
 MIAMI-DADE-FLORIDA**

**STATE OF FLORIDA
 COUNTY OF MIAMI-DADE**

Before the undersigned authority personally appeared: Mary Castro, who on oath says that he/she is CUSTODIAN OF RECORDS of The Miami Herald, a daily newspaper published at Miami in Miami-Dade County, Florida; that the attached copy of the advertisement that was published was published in said newspaper in the issue (s) of:

Publication: Miami Herald

1 insertion(s) published on:

10/10/24

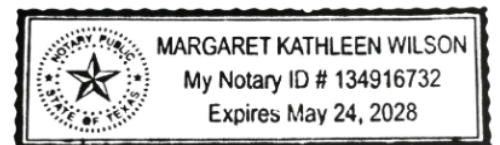
Affiant further says that the said Miami Herald is a newspaper published at Miami, in the said Miami-Dade County, Florida and that the said newspaper has heretofore been continuously published in said Dade County, Florida each day and has been entered a second class mail matter at the post office in Miami, in said Miami-Dade County, Florida, for a period of two years next preceding the first publication of the attached copy of advertisement; and affiant further says that he/she has neither paid or promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper(s). The McClatchy Company complies with all legal requirements for publication in chapter 50, Florida Statutes.

Mary Castro

Sworn to and subscribed before me this 10th day of October in the year of 2024

Margaret K. Wilson

Notary Public in and for the state of Texas, residing in Dallas County



Extra charge for lost or duplicate affidavits.
 Legal document please do not destroy!

**KENDALL BREEZE COMMUNITY DEVELOPMENT DISTRICT
PUBLIC HEARING & REGULAR BOARD MEETING
JUNE 27, 2024**

A. CALL TO ORDER

Mrs. Perez called the June 27, 2024, Regular Board Meeting of the Kendall Breeze Community Development District (the “District”) to order at 6:04 p.m. at the Kendall Breeze Clubhouse No. 1, located at 12300 SW 125th Court, Miami, Florida 33186.

B. PROOF OF PUBLICATION

Proof of publication was presented that notice of the Regular Board Meeting had been published in the *Miami Daily Business Review* on October 13, 2023, as part of the District’s Fiscal Year 2023/2024 Regular Meeting Schedule, as legally required.

C. ESTABLISH A QUORUM

It was determined that the attendance of Chairperson Teresa Van Tassel, Vice Chairperson Octavio Perez and Supervisors Miguel “Michael” Suarez Tauben (via phone) and Miguel Sanfiel constituted a quorum and it was in order to proceed with the meeting.

Staff in attendance were: District Manager Gloria Perez of Special District Services, Inc.; General Counsel Ginger Wald of Billing, Cochran, Lyles, Mauro & Ramsey, PA.; and District Engineer Alejandro Aleman.

D. ADDITIONS OR DELETIONS TO THE AGENDA.

There were no additions or deletions to the agenda.

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. April 25, 2024, Regular Board Meeting

The minutes of the April 25, 2024, Regular Board Meeting were presented, and the Board was asked if they had any comments or corrections.

There being no corrections, a **MOTION** was made by Supervisor Perez, seconded by Supervisor Sanfiel and unanimously passed approving the minutes of the April 25, 2024, Regular Board Meeting, as presented.

The Regular Board Meeting was then recessed and the Public Hearing was opened.

G. PUBLIC HEARING

1. Proof of Publication

Proof of publication was presented that notice of the Public Hearing had been published in the *Miami Herald* on June 7, 2024, and June 14, 2024, as legally required.

2. Receive Public Comment on Fiscal Year 2024/2025 Final Budget

There was no public comment on the Fiscal Year 2024/2025 Final Budget.

3. Consider Resolution No. 2024-02 – Adopting a Fiscal Year 2024/2025 Final Budget

Mrs. Perez presented Resolution No. 2024-02, entitled:

RESOLUTION NO. 2024-02

**A RESOLUTION OF THE KENDALL BREEZE COMMUNITY
DEVELOPMENT DISTRICT ADOPTING A FISCAL YEAR 2024/2025
BUDGET.**

Mrs. Perez read the title of the resolution into the record and stated that it provides for approving and adopting the fiscal year 2023/2024 Final Budget and the non-ad valorem special assessment tax roll (Assessment Levy).

A **MOTION** was made by Supervisor Perez, seconded by Supervisor Sanfiel and unanimously passed to adopt Resolution No. 2024-02, approving the Fiscal Year 2024/2025 Final Budget, as presented and setting the fiscal year 2024/2025 Final Budget and non-ad valorem special assessment tax roll (Assessment Levy).

Mrs. Perez then closed the Public Hearing and reconvened the Regular Board Meeting.

H. NEW BUSINESS

1. Consider Resolution No. 2024-03 – Adopting a Fiscal Year 2024/2025 Meeting Schedule

Mrs. Perez presented Resolution No. 2024-03, entitled:

RESOLUTION NO. 2024-03

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE KENDALL
BREEZE COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A
REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2024/2025 AND
SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS;
AND PROVIDING AN EFFECTIVE DATE.**

Mrs. Perez read the title of the resolution into the record and noted that meetings would remain at the same location of the Kendall Breeze Clubhouse No. 1 located at 12300 S.W. 125th Court, Miami, Florida 33186, with the start time of 6:00 p.m. on the following dates:

- October 24, 2024** *Amended Budget*
- January 23, 2025**
- March 27, 2025** *Proposed Budget*
- May 29, 2025** *Final Budget**
- August 28, 2025**

** Change from typical week date to accommodate the required 60 days for the Final Budget Public Hearing*

A **MOTION** was made by Supervisor Perez, seconded by Supervisor Sanfiel and unanimously passed to adopt Resolution No. 2024-03, approving the Regular Meeting Schedule for Fiscal Year 2024/2025, holding meetings in the Kendall Breeze Clubhouse No. 1 located at 12300 S.W. 125th Court, Miami, Florida 33186, with the start time of 6:00 p.m., and further authorizes the advertisement of same, as required by law.

2. Consider Resolution No. 2024-04 – Electronic Signature Policy

Mrs. Perez presented Resolution No. 2024-04, entitled:

RESOLUTION 2024-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE KENDALL BREEZE COMMUNITY DEVELOPMENT DISTRICT ESTABLISHING AN ELECTRONIC SIGNATURE POLICY, PROVIDING DISTRICT MANAGER WITH AUTHORITY AND RESPONSIBILITY FOR APPROVAL OF ELECTRONIC SIGNATURES AND IMPLEMENTATION OF CONTROL PROCESSES AND PROCEDURES TO ENSURE COMPLIANCE, INTEGRITY, AND SECURITY, IN ACCORDANCE WITH CHAPTER 688, FLORIDA STATUTES; AND PROVIDING FOR SEVERABILITY AND EFFECTIVE DATE.

A **MOTION** was made by Supervisor Perez, seconded by Supervisor Van Tassel and unanimously passed to adopt Resolution No. 2024-04, as presented.

3. Consider Caltran Traffic Study Agreement

Mrs. Perez advised the Board that on May 1, 2024, a site meeting was conducted with Mr. Calderon of Caltran Engineering; Mr. Usengimana, Traffic Engineer for Miami-Dade County; Mr. Galvis, Field Ops Manager; and Mrs. Perez, District Manager.

Presented in the meeting book was a proposal from Caltran Engineering Group consisting of the following:

The following specific items shall be included in the Scope of Work for the traffic study. If additional items are requested as part of the approval process, a revised proposal and fee will be re-negotiated:

1. *Assessment of the impact area and review of existing conditions.*
2. *Perform Turning Movement Counts (TMC's) at 5 intersections that serve as entry points to the community.*
3. *Perform 24-hour weekday volume count at 4-5 stations within the residential community.*
4. *Evaluate traffic dynamic and develop a matrix with traffic calming alternatives (i.e. roundabouts, diverters, etc.)*
5. *Evaluate recommendations of traffic calming measure(s)*

6. *Evaluate potential installation of regulatory traffic signs along SW 120 Street to prevent external traffic from cutting through the residential community.*
7. *Prepare conceptual master plan to reduce/limit cut-through traffic.*
8. *Up to three meetings as necessary to include the Client and Miami-Dade County.*
9. *Present complete final documentation (2 hard-copy reports and digital files).*

This agreement is in the amount of \$12,000 and it is recommended that the study not commence until after September 1, 2024, to ensure that optimal traffic follow is studied.

A **MOTION** was made by Supervisor Perez, seconded by Supervisor Van Tassel and unanimously passed approving the Caltran Engineering proposal in an amount not to exceed \$12,000 thereby engaging the services as specified and simultaneously directing District Counsel to prepare an agreement and authorizing District management to execute same on behalf of the District.

4. Consider Drainage Improvements at 12151 SW 122 Path

Presented in the meeting book was a detailed report prepared by Alvarez Engineering. Mr. Aleman provided an overview of the project and addressed the Board's concerns and questions. Mr. Aleman noted that more drainage capacity would be required at the referenced location. The services from the engineering office for this project would consist of design & engineering, sewer connections would require as-builts, permitting, contingency, and proposed method of correction was also discussed.

A **MOTION** was made by Supervisor Perez, seconded by Supervisor Van Tassel and unanimously passed authorizing Alvarez Engineering to provide plans and services for the drainage improvements at 12151 SW 122 Path in the not to exceed amount of \$15,000.

5. Consider Ratification of Raptor Vac Proposal for Storm Drain Maintenance

A **MOTION** was made by Supervisor Perez, seconded by Supervisor Van Tassel and passed unanimously ratifying the Raptor Vac proposal for storm drain maintenance, dated May 20, 2024, in the amount of \$1,500 for the cleaning of pipeline and the CCTV of an area near 12144 SW 122 Passage.

6. Consider Ratification of Raptor Vac CO#1 Storm Drain Maintenance

A **MOTION** was made by Supervisor Perez, seconded by Supervisor Sanfiel and passed unanimously ratifying the Raptor Vac Change Order #1 to the proposal dated May 20, 2024, in the amount of \$1,200 for additional work at SW 122 Ave and SW 122 Street as well as addition work near 12144 SW 122 Passage, in order to be able to CCTV.

7. Consider Appointment of Audit Committee & Approval of Evaluation Criteria

Ms. Perez stated that the Board needed to begin the auditor selection process once again. This was done years ago. She presented a draft of the RFP Notice to be published and the Evaluation Criteria.

As procedurally done and per Florida Statute, the auditor selection is done by a Committee appointed by the Board. With that being stated:

A **MOTION** was made by Supervisor Perez, seconded by Supervisor Suarez Tauben and unanimously passed appointing the full District Board as the Audit Selection Committee.

The Regular Board Meeting was recessed and the Audit Selection Committee Meeting was convened.

Now sitting as the Auditor Selection Committee, the standard criteria was reviewed, the RFP for proposals was shown and it was noted that it was standard. If approved to move forward, SDS, Inc. will advertise, and the results will be brought back to the Committee for selection. It was noted that approval is needed by the Committee in order to proceed with the RFP process and use the criteria, as presented. Ranking points on the criteria are awarded for each of the 5 criteria; when proposals are brought back, the Committee “ranks” them and an auditor is selected. All five criteria have a maximum award of 10 points each.

A **MOTION** was made by Supervisor Perez, seconded by Supervisor Sanfiel and unanimously passed approving the audit selection criteria and for SDS, Inc. to move forward with the RFP process.

The Audit Selection Committee Meeting was adjourned and the Regular Board Meeting was reconvened.

A **MOTION** was made by Supervisor Perez, seconded by Supervisor Van Tassel and unanimously passed approving the Auditor Selection Committee’s recommendation to approve the audit selection criteria and for SDS, Inc. to move forward with the RFP process.

I. OLD BUSINESS

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

J. ADMINISTRATIVE MATTERS

1. Financial Update

Mrs. Perez presented the financial statement in the meeting book for Board review. She also noted that available funds as of May 31, 2024, were \$428,428.43.

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

2. SDS Ethics Training Memo

Mrs. Perez provided an overview of the Memorandum Regarding Required Ethics Training and Financial Disclosure that was presented in the meeting book. She noted the recent changes to the Form 1 submittal currently being an online process and directing the Board to the provided links for their convenience.

3. 2023 – Form 1 – Statement of Financial Interests

Mrs. Perez advised that for this year’s filing requirement, a completed 2023 Form 1 must be submitted prior to July 1, 2024 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 by District Counsel and emphasizing that you will no longer be able to file your completed Form 1 through your local Supervisor of Elections office. Adding that everyone had complied with this requirement.

4. 2024 General Election and Candidate Qualifying Period

Mrs. Perez advised, pursuant to the Miami-Dade County Supervisor of Elections' website https://www.voterfocus.com/CampaignFinance/candidate_pr.php?c=miamidade only one qualification was made and that was Lourdes Ors for Seat 2. Seat 1 held by Teresa Van Tassel and Seat 5 held by Miguel Sanfiel do not have qualified candidates. Therefore, appointments can be made after the election, once the terms have expired.

K. ADDITIONAL BOARD MEMBER/STAFF COMMENTS

There were no further comments.

L. ADJOURNMENT

There being no further business to come before the Board, a **MOTION** was made by Supervisor Perez, seconded by Supervisor Van Tassel adjourning the Regular Board Meeting at 6:39 p.m. The **MOTION** carried unanimously.

ATTESTED BY:

Secretary/Assistant Secretary

Chairman/Vice-Chair

RESOLUTION NO. 2025-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE KENDALL BREEZE COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2023/2024 BUDGET (“AMENDED BUDGET”), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors of the Kendall Breeze Community Development District (“District”) is empowered to provide a funding source and to impose special assessments upon the properties within the District; and,

WHEREAS, the District has prepared for consideration and approval an Amended Budget.

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

Section 1. The Amended Budget for Fiscal Year 2023/2024 attached hereto as Exhibit “A” is hereby approved and adopted.

Section 2. The Secretary/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 23rd day of January, 2025.

ATTEST:

**KENDALL BREEZE
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

Kendall Breeze
Community Development District

**Amended Final Budget For
Fiscal Year 2023/2024
October 1, 2023 - September 30, 2024**

CONTENTS

- I AMENDED FINAL OPERATING FUND BUDGET
- II AMENDED FINAL DEBT SERVICE FUND BUDGET

AMENDED FINAL BUDGET
KENDALL BREEZE COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2023/2024
OCTOBER 1, 2023 - SEPTEMBER 30, 2024

	FISCAL YEAR 2023/2024 BUDGET 10/1/23 - 9/30/24	AMENDED FINAL BUDGET 10/1/23 - 9/30/24	YEAR TO DATE ACTUAL 10/1/23 - 9/29/24
REVENUES			
Administrative Assessments	88,514	90,232	90,232
Maintenance Assessments	263,830	263,830	263,830
Debt Assessments	431,824	431,824	431,824
Other Revenues	0	0	0
Interest Income	600	37,800	37,789
Total Revenues	\$ 784,768	\$ 823,686	\$ 823,675
ADMINISTRATIVE EXPENDITURES			
Supervisor Fees	6,000	2,400	2,400
Payroll Taxes - Employer	480	184	184
Management	33,648	33,648	33,648
Secretarial	6,000	6,000	6,000
Legal	14,000	9,000	7,040
Assessment Roll	6,000	6,000	6,000
Audit Fees	3,800	3,800	3,800
Insurance	8,000	7,529	7,529
Legal Advertisements	1,000	3,500	2,543
Miscellaneous	1,000	800	572
Postage	1,000	155	151
Office Supplies	700	275	228
Dues & Subscriptions	175	175	175
Website Management	2,000	2,000	2,000
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 83,803	\$ 75,466	\$ 72,270
MAINTENANCE EXPENDITURES			
Maintenance/Contingency (Storm Drain Cleaning)	15,000	15,000	12,450
Roadway Improvements/Reserve	155,000	155,000	0
Drainage Improvements/Reserve	56,000	56,000	0
Traffic Enforcement - Off-Duty Police	10,000	10,000	6,663
Engineering/Inspections	12,000	15,500	13,425
TOTAL MAINTENANCE EXPENDITURES	\$ 248,000	\$ 251,500	\$ 32,538
TOTAL EXPENDITURES	\$ 331,803	\$ 326,966	\$ 104,808
REVENUES LESS EXPENDITURES	\$ 452,965	\$ 496,720	\$ 718,867
Bond Payments	(405,915)	(411,596)	(411,596)
Balance	\$ 47,050	\$ 85,124	\$ 307,271
County Appraiser & Tax Collector Fee	(15,683)	(7,557)	(7,557)
Discounts For Early Payments	(31,367)	(29,182)	(29,182)
Excess/ (Shortfall)	\$ -	\$ 48,385	\$ 270,532
Carryover From Prior Year	0	0	0
Net Excess/ (Shortfall)	\$ -	\$ 48,385	\$ 270,532

FUND BALANCE AS OF 9/30/23	
FY 2023/2024 ACTIVITY	
RESERVE FUNDS BALANCE AS OF 9/30/24	
FUND BALANCE AS OF 9/30/24	

\$711,370
\$48,385
\$583,300
\$176,455

Note

Unspent Roadways (\$155,000) & Drainage Maintenance (\$56,000) To Be Added To Reserve.

AMENDED FINAL BUDGET
KENDALL BREEZE COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND
FISCAL YEAR 2023/2024
OCTOBER 1, 2023 - SEPTEMBER 30, 2024

	FISCAL YEAR 2023/2024 BUDGET 10/1/23 - 9/30/24	AMENDED FINAL BUDGET 10/1/23 - 9/30/24	YEAR TO DATE ACTUAL 10/1/23 - 9/29/24
REVENUES			
Interest Income	1,000	0	0
NAV Tax Collection	405,915	411,596	411,596
Total Revenues	\$ 406,915	\$ 411,596	\$ 411,596
EXPENDITURES			
Principal Payments	261,657	250,769	250,769
Interest Payments	145,258	150,948	150,948
Total Expenditures	\$ 406,915	\$ 401,717	\$ 401,717
EXCESS/ (SHORTFALL)	\$ -	\$ 9,879	\$ 9,879

FUND BALANCE AS OF 9/30/23	\$836,205
FY 2023/2024 ACTIVITY	\$9,879
FUND BALANCE AS OF 9/30/24	\$846,084

Note*: Reserve Fund Balance = \$429,712. Revenue Fund Balance = \$416,372.
Revenue Fund Balance To Be Used To Make 11/1/2024 Principal & Interest Payment Of \$334,683
(Principal: \$261,657 + Interest: \$73,026 = \$334,683).
* Approximate Amounts

Series 2007 Refunding Bonds Information

Original Par Amount =	\$6,161,095	Annual Principal Payments Due:
Interest Rate =	4.50%	November 1st
Issue Date =	March 2007	Annual Principal Payments Due:
Maturity Date =	November 2033	May 1st & November 1st
Par Amount As Of 9/30/24 =	\$3,219,161	

RESOLUTION 2025-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE KENDALL BREEZE COMMUNITY DEVELOPMENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Kendall Breeze Community Development District (the “District”) is a local unit of special-purpose government created and existing under and pursuant to Chapters 189 and 190, *Florida Statutes*, as amended; and

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida (“HB 7013”) and creating Section 189.0694, *Florida Statutes*; and

WHEREAS, pursuant to HB 7013 and Section 189.0694, *Florida Statutes*, beginning October 1, 2024, the District shall establish goals and objectives for the District and create performance measures and standards to evaluate the District’s achievement of those goals and objectives; and

WHEREAS, the District Manager has prepared the attached goals, objectives, and performance measures and standards and presented them to the Board of the District; and

WHEREAS, the District’s Board of Supervisors (“Board”) finds that it is in the best interests of the District to adopt by resolution the attached goals, objectives and performance measures and standards.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE KENDALL BREEZE COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The District Board of Supervisors hereby adopts the goals, objectives and performance measures and standards as provided in **Exhibit “A”**. The District Manager shall take all actions to comply with Section 189.0694, *Florida Statutes*, and shall prepare an annual report regarding the District’s success or failure in achieving the adopted goals and objectives for consideration by the Board of the District.

SECTION 3. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 23rd day of January, 2025.

ATTEST:

**KENDALL BREEZE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair

Exhibit “A”: Performance Measures/Standards and Annual Reporting

EXHIBIT “A”

Program/Activity: District Administration

Goal: Remain compliant with Florida Law for all District meetings

Objectives:

- Notice all District regular meetings, special meetings, and public hearings
- Conduct all post-meeting activities
- District records retained in compliance with Florida Sunshine Laws

Performance Measures:

- All Meetings publicly noticed as required.
Achieved: Yes **No**
- Meeting minutes and post-meeting action completed.
Achieved: Yes **No**
- District records retained as required by law.
Achieved: Yes **No**

Program/Activity: District Finance

Goal: Remain Compliant with Florida Law for all district financing activities

Objectives:

- District adopted fiscal year proposed budget and the final fiscal year budget.
- District amended fiscal year budget within 60 days following the end of the fiscal year.
- Process all District finance accounts receivable and payable
- Support District annual financial audit activities

Performance Measures:

- District adopted fiscal year proposed budget and the final fiscal year budget.
Achieved: Yes **No**
- District amended budget within 60 days following the end of the fiscal year.
Achieved: Yes **No**
- District accounts receivable/payable processed for the year.
Achieved: Yes **No**
- “No findings” for annual financial audit (yes/no)
Achieved: Yes **No**
 - If “yes” explain: _____

Program/Activity: District Operations

Goal: Insure, Operate and Maintain District owned Infrastructure & assets

Objectives:

- Annual renewal of District insurance policy(s).
- Obtain all necessary contracted services for District operations and infrastructure.
- Determine all vendors are in compliance with District contracts.

Performance Measures:

- District insurance policies reviewed and in place.
Achieved: Yes **No**
- Contracted Services obtained for all District operations.
Achieved: Yes **No**
- All District contracts in compliance.
Achieved: Yes **No**

RESOLUTION 2025-03

**A RESOLUTION OF THE KENDALL BREEZE
COMMUNITY DEVELOPMENT DISTRICT
DESIGNATING MICHAEL J. PAWELCZYK AS THE
DISTRICT'S REGISTERED AGENT AND DESIGNATING
THE OFFICE OF BILLING, COCHRAN, LYLES, MAURO
& RAMSEY, P.A. AS THE REGISTERED OFFICE**

WHEREAS, Section 189.014, Florida Statutes requires that the Kendall Breeze Community Development District (the "District") designate a registered office and a registered agent, and further authorizes the District to change its registered office and registered agent, at the discretion of the District Board of Supervisors (the "Board"); and

WHEREAS, the designation of both a registered office and a registered agent is for the purpose of accepting service of process, notice, or demand that is required or permitted by law to be served upon the District; and

WHEREAS, the Board has been informed by the office of District Counsel that there is a need to designate a new registered agent for the District; and

WHEREAS, the Board seeks to designate Michael J. Pawelczyk as the registered agent for the District, and update the business address of the registered office of the District, as necessary.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF
SUPERVISORS OF THE KENDALL BREEZE COMMUNITY
DEVELOPMENT DISTRICT, THAT:**

Section 1. The foregoing recitals are hereby incorporated as findings of fact of the Board.

Section 2. Michael J. Pawelczyk is hereby designated as the registered agent for the District, thereby replacing any previously designated registered agent.

Section 3. The registered office of the District is hereby designated as the office at Billing, Cochran, Lyles, Mauro & Ramsey, P.A., 515 East Las Olas Boulevard, Suite 600, Fort Lauderdale, Florida 33301. The registered office is identical to the business address of the registered agent designated in Section 2 of this Resolution.

Section 4. Pursuant to the requirements of Section 189.014(2), Florida Statutes, the District's Secretary shall transmit copies of this Resolution to the local governing authority or authorities and to the Florida Department of Economic Opportunity.

Section 5. All resolutions or parts of resolutions in conflict herewith are repealed to the extent of such conflict.

Section 6. If any clause, section or other part or application of this Resolution is held by a court of competent jurisdiction to be unconstitutional, illegal or invalid, in part or as applied, it shall not affect the validity of the remaining portions or applications of this Resolution.

Section 7. This Resolution shall be effective immediately upon adoption.

PASSED AND ADOPTED THIS 23rd DAY OF JANUARY, 2025.

**KENDALL BREEZE
COMMUNITY DEVELOPMENT DISTRICT**

ATTEST:

Print name: _____
Secretary/Assistant Secretary

Print name: _____
Chair/Vice-Chair, Board of Supervisors

Hi Gloria,

Please include the plans and the contractor's proposal in the meeting booklet. I will also bring 4 copies just in case any of the board members wishes to stay with physical copies.

I am attaching the latest set of plans for the SW 122nd Path Drainage improvements and the 3 proposals we collected.

After analyzing the proposals, we recommend that the CDD proceeds with Headley Construction Group.

Although Gencon Partners presented a slightly lower cost for their work, they excluded items from the scope. These excluded items may later result costly and present logistical challenges.

Please do feel free to reach out if you have any questions.

Cordially,



Alejandro Aleman, P.E., C.G.C.

8935 NW 35 Lane, Suite 101

Doral, FL 33172

C: (305) 640-1345

D: (786) 410-6939

AAleman@AlvarezEng.com



12940 SW 128th Street / Suite 104 / MIAMI, FL 33186

PROPOSAL SUBMITTED TO	Kendall Breeze			DATE	9/6/2024
NAME				JOB NAME	Drainage Improvements Along 122nd Path
STREET				STREET	SW 12151 & SW 122 Path
CITY	Miami, FL	ZIP		CITY	
PHONE		FAX		EMAIL	

We hereby submit specifications and estimates for:

Drainage Improvements Along 122nd Path

Scope	QTY	UNIT
Maintenance of Traffic	LS	1
Milling of Existing Asphalt at 3/4" Depth	SY	560
Superpave Asphaltic Concrete, Traffic B, SP-9.5	TN	31
15" French Drain	LF	175
Manholes, P-7, <10'	EA	2
Modify Existing Structure	EA	1
Drop Curb	LF	246
Concrete Driveway 6"	SY	34
Sod Performance Turf	SY	25
Painted Pavement Markings, 24" Solid White	LF	14
Painted Pavement Markings, 6" Solid Yellow	GM	0.049621
Thermoplastic 24" Solid White	LF	14
Thermoplastic 6" Solid Yellow	GM	0.049621

TOTAL \$ 102,465.00

NOTES:

- 1 Cost of permit by Owner.
- 2 Cost of police by Owner (if required).
- 3 Handling and/or disposal of contaminated materials not included.
- 4 Testing/QC/Specialty Engineering not included.
- 5 Tree removal and/or relocation not included.
- 6 Landscaping/Sod not included. Final grading in green areas by Landcaper.
- 7 Pavement markings shall be done after final lift of asphalt (temp markings not included).
- 8 Erosion control includes furnishing and installing devices (replacement not included).
- 9 Electrical and/or lighting removal/relocation not included.
- 10 Earthwork predicated on an average existing elevation of 6.90
- 11 Locations by Sunshine 811 (not responsible for unmarked utilities).
- 12 Milling and resurfacing of existing pavement not shown on plans, not included.
- 13 Grease trap and grease line by others.

All work performed in private will be in accordance to the South Florida Building Code.

All work performed in the Right of Way will be in accordance to the Public Works Specifications.

We hereby propose to furnish labor and materials - complete in accordance with the above applications

For the sum of _____ dollars \$ _____

1) Payments shall be made from monthly estimates, based on the work performed, no later than 10 days after requested.
 2) Site must be at subgrade elevations, unless otherwise specified.

- 3) Addition or removal of fill is not included in above prices.
- 4) a) Aprons for catch basins are INCLUDED in above prices when there is no sidewalk behind catch basins.
 b) Aprons for catch basins are NOT INCLUDED in above prices where there is a sidewalk behind catch basins and MUST BE constructed in concrete by the developer.
- 5) All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from bid plans will involve an extra cost and developer will be charged accordingly.
- 6) This proposal is contingent upon strikes, accidents, acts of God, wars or delays beyond our control.
- 7) This proposal subject to acceptance within 15 days and is void thereafter at the option of the undersigned. Work must be ready to start 30 days after acceptance of proposal.
- 8) All invoices not paid within 30 days are subject to maximum allowable interest rate per month thereafter.
- 9) If a separate contract is signed, THIS PROPOSAL SHALL BE PART OF THAT CONTRACT.

Authorized Signature _____

ACCEPTANCE OF PROPOSAL

The above prices, specifications and conditions are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

ACCEPTED: _____ Signature _____

Date _____ Signature _____

Headley Construction Group Inc

8240 SW 186th ST
 Cutler Bay, FL 33157 USA
 +13056131490
 thomas@headleycg.com



Estimate

ADDRESS
 Special District Services, Inc.

ESTIMATE 1570
 DATE 10/10/2024

DATE	SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
		Kendall Breeze Drainage Improvements			0.00
	MOT	Maintenance of Traffic	1	6,000.00	6,000.00
	Asphalt Milling at 3/4"	Milling existing asphalt pavement 3/4" avg depth (560 SY)	1	7,500.00	7,500.00
	Asphalt Pavement Installation	Superpave asphaltic concrete, Traffic B, SP-9.5 (31 TN)	1	9,500.00	9,500.00
	Drainage	French Drain 15" (175 LF)	1	39,760.00	39,760.00
	Drainage	Manholes, P-7, <10' (Qty. 2)	1	12,765.00	12,765.00
	Drainage	Modify existing structure (Qty. 1)	1	9,765.00	9,765.00
	Structural Curb (Various Height)	Drop Curb (246 LF)	1	4,650.00	4,650.00
	Concrete Driveway 6"	Concrete Driveway 6" (34 SY)	1	5,760.00	5,760.00
	Sod Restoration	Sod performance turf (25 SY)	1	1,750.00	1,750.00
	Markings and Signage	Painted pavement markings, standard, white, solid for stop line or crosswalk, 24" (14 LF)	1	550.00	550.00
	Markings and Signage	Painted pavement markings, standard, yellow, solid, 6" (0.0496212 GM)	1	2,785.00	2,785.00
	Markings and Signage	Thermoplastic, standard, white, solid, 24" for stop line (14 LF)	14	700.00	9,800.00
	Markings and Signage	Thermoplastic, standard, yellow, solid, 6" (0.0496212 GM)	1	4,965.00	4,965.00
SUBTOTAL					115,550.00
TAX					0.00
TOTAL					\$115,550.00

Accepted By

Accepted Date



Absolute Construction Services, Inc.

18541 SW 43 Street

Miramar, Fl. 33029

Ph: 954-673-2132

Fx: 954-639-7852

CGC 062154

CUC1225061

Project Name: **Kendall Breeze Drainage Improvements**

Proposal

October 15, 2024

To: **Alejandro Aleman**
Alvarez Engineers
8935 NW 35 Lane, Suite 101
Doral, FL 33172
(305) 640-1345
AAleman@AlvarezEng.com

DESCRIPTION	ITEM	UNIT	TOTAL
Plans By: Alvarez Engineering Sheets: 1 thru 8			
			Dated: 7/8/24
SITE DEMOLITON:		LS	\$ 4,200.00
Demo a portion of sidewalk in ROW	500 SF		
Demo a portion of curb in ROW	337 LF		
EROSION CONTROL:		LS	\$ 1,440.00
Install Silt Fence	250 LF		
Inlet Protection	1 LS		
ASPHALT PAVING:		LS	\$ 20,930.00
0.75" Milling & Resurfacing	560 SY		
Trench Pavement Restoration	30 SY		
PAVEMENT MARKINGS:		LS	\$ 3,640.00
Install Thermo Plastic Paint	1 LS		
CONCRETE ITEMS:		LS	\$ 13,185.00
Install 6" Concrete Pavement	500 SF		
Install Curb & Gutter	246 LF		

STORM DRAINAGE:		LS	\$ 91,945.00
Type P-7 MH	2 EA		
Fittings	1 LS		
15" Perf. CMP Pipe	175 LF		
15" Repair Pipe Sleeves	2 EA		
15" Pipe Coupling Connections	2 EA		
Sod Restoration	1 LS		
LAYOUT & SURVEYING:		LS	\$ 8,225.00
<i>For our scope of work only.</i>			
MOBILIZATION:		LS	\$ 5,500.00
<i>For our scope of work only.</i>			
MAINTENANCE OF TRAFFIC (MOT):		LS	\$ 4,160.00
Provide MOT for our scope of work	1 LS		
*Off-Duty Police is not included.			
Exclusions: Permit Fees, Density Testing, Off-Duty Police and any other item not specifically included with this proposal.		Total	\$ 153,225.00

***Note: A Total of Two Mobilizations are provided. Prices Are Good for Sixty (60) Days.**

STANDARD CONTRACT TERMS AND CONDITIONS FOR SERVICES

1. TERM OF CONTRACT

This is a lump sum contract unless otherwise stated. The term of the Contract shall commence on the Effective Date (as defined below) and shall end on the Expiration Date identified in the Contract, subject to the other provisions of the Contract. The Effective Date shall be fixed by the Contracting Officer after the Contract has been fully executed by the Contractor and by the Client and all approvals required by Client contracting procedures have been obtained. The Contract shall not be a legally binding contract until after the Effective Date is affixed and the fully-executed Contract has been sent to the Contractor. The Contracting Officer shall issue a written Notice to Proceed to the Contractor directing the Contractor to start performance on a date which is on or after the Effective Date. The Contractor shall not start the performance of any work prior to the date set forth in the Notice to Proceed. No agency employee has the authority to verbally direct the commencement of any work under this Contract. The Contractor reserves the right to utilize all overburden on site material for the construction of the scope of work. No on site material can be hauling away from the site without prior approval of the contractor.

2. INDEPENDENT CONTRACTOR

In performing the services required by the Contract, the Contractor will act as an independent contractor and not as an employee or agent of the Commonwealth.

3. COMPLIANCE WITH LAW

The Contractor shall comply with all applicable federal and state laws and regulations and local ordinances in the performance of the Contract.

4. ENVIRONMENTAL PROVISIONS

In the performance of the Contract, the Contractor shall minimize pollution and shall strictly comply with all applicable environmental laws and regulations.

5. COMPENSATION/EXPENSES

The Contractor shall be required to perform the specified services at the price(s) quoted in the Contract. All services shall be performed within the time period(s) specified in the Contract. The Contractor shall be compensated only for work performed to the satisfaction of the Client or the passing of inspections by the Architect or Project Engineer. All work will be billed by the 20th of each month through the end of the month and prompt payment shall be received by the 10th of each month.

6. INVOICES

The Contractor shall send an invoice itemized by line item to the address referenced on the purchase order promptly after work is satisfactorily completed. The invoice should include only amounts due under the Contract/purchase order. The purchase order number must be included on all invoices.

7. PAYMENT

The Client shall put forth reasonable efforts to make payment by the required payment date. The required payment date is: (a) the date on which payment is due under the terms of the Contract; (b) thirty (30) days after a proper invoice actually is received at the "Provide Service and Bill To" address if a date on which payment is due is not specified in the Contract (a "proper" invoice is not received until the Client accepts the service as satisfactorily performed); or (c) the payment date specified on the invoice if later than the dates established by (a) and (b) above. Payment may be delayed if the payment amount on an invoice is not based upon the price(s) as stated in the Contract. If any payment is not made within ten (10) days after the required payment date, the Client may pay interest of up to 18% per annum. Payment should not be construed by the Contractor as acceptance of the service performed by the Contractor.

8. WARRANTY

The Contractor warrants that all services performed by the Contractor, its agents and subcontractors shall be free and clear of any defects in workmanship or materials. Unless otherwise stated in the contract, all services and parts are warranted for a period of one year following completion of performance by the Contractor and acceptance by the Client. The Contractor shall correct any problem with the service and/or replace any defective part with a part of equivalent or superior quality without any additional cost to the Client.

Contractor: ABSOLUTE CONSTRUCTION SERVICES, INC.

X Albert Morejon Date: October 15, 2024

Albert Morejon, Pres.

Client:

X _____ Date: _____

January 23, 2025

RE: Kendall Breeze Community Development District

The Kendall Breeze Community Development District is required to select an auditor to perform the audit for the district for the years ending September 30, 2024, September 30, 2025 and September 30, 2026; with an option for an additional two-year renewal.

In accordance with the Auditor Selection procedures as outlined by Florida Statute 218.391, the District has established the auditor selection criteria and has placed a legal advertisement requesting proposals from qualified audit firms.

The current auditor for the Kendall Breeze Community Development District is the firm of Grau & Associates.

Grau & Associates was the only firm to respond to the legal advertisement requesting proposals to perform the fiscal year ending September 30, 2024, September 30, 2025 and September 30, 2026 audits. The proposed fee for the audit for fiscal year ending September 30, 2024 is \$3,500.00. The proposed fee for the audit for fiscal year ending September 30, 2025 is \$3,600.00. The proposed fee for the audit for fiscal year ending September 30, 2026 audit is \$3,700.00. The proposed fee for the audit for fiscal year ending September 30, 2027 (option year) is \$3,800.00. And the proposed fee for the audit for fiscal year ending September 30, 2028 (option year) is \$3,900.00. The approved fee for the fiscal year ending September 30, 2023 audit, which Grau & Associates has completed, was \$3,800.00. The proposed Audit Fee budget for Fiscal Year 2024/2025 is \$3,900.00.

Management would like to report that it is pleased with the professionalism and the competence of the Grau and Associates, partners and supporting staff.

It is recommended at this time that Grau & Associates be hired to perform the September 30, 2024, September 30, 2025 and September 30, 2026 annual government audits and also be selected, subject to fee adjustments for inflation, to perform the fiscal year end audits for the following two years (FYE 9/30/27 and 9/30/28).

Special District Services, Inc.



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

KENDALL BREEZE

Community Development District

Proposal Due: August 21, 2024
4:00PM

Submitted to:

Kendall Breeze
Community Development District
c/o SDS
2501A Burns Road
Palm Beach Gardens, Florida 33410

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431

Tel (561) 994-9299
(800) 229-4728

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

August 21, 2024

Kendall Breeze Community Development District
C/o SDS
2501A Burns Road
Palm Beach Gardens, Florida 33410

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2024-2026, with an option for two (2) additional annual renewals.

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

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

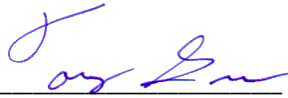
Complying With Standards

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

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

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

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



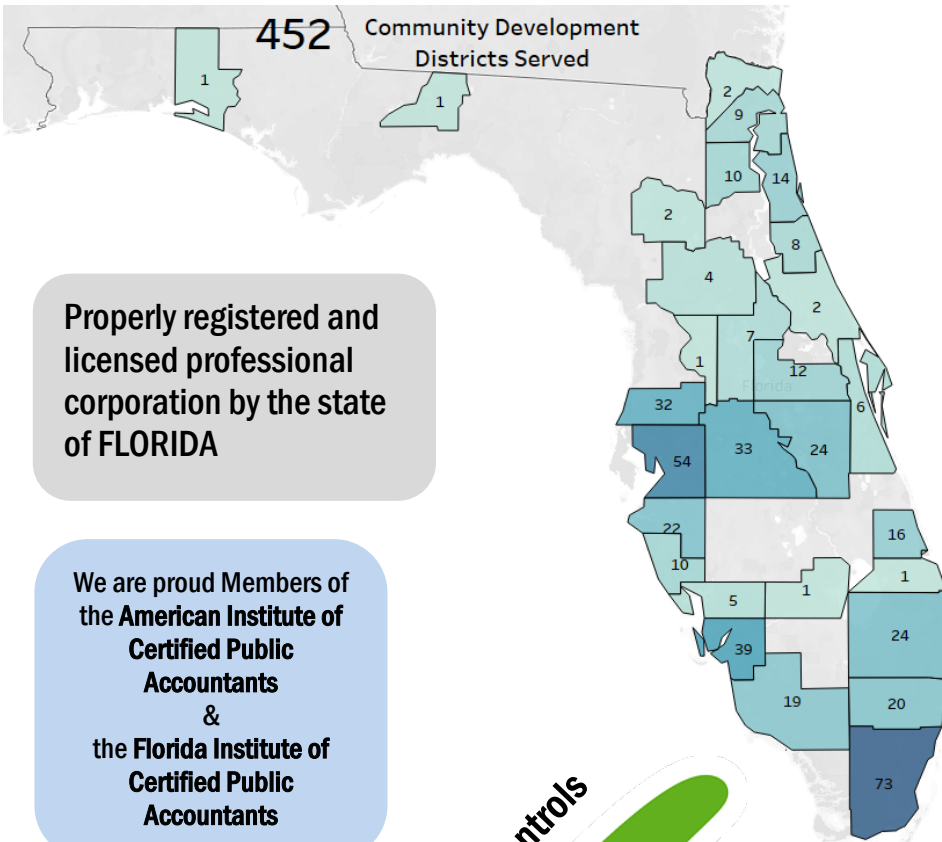
3 Partners
11 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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

Quality Controls

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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



Florida Institute of Certified Public Accountants

FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

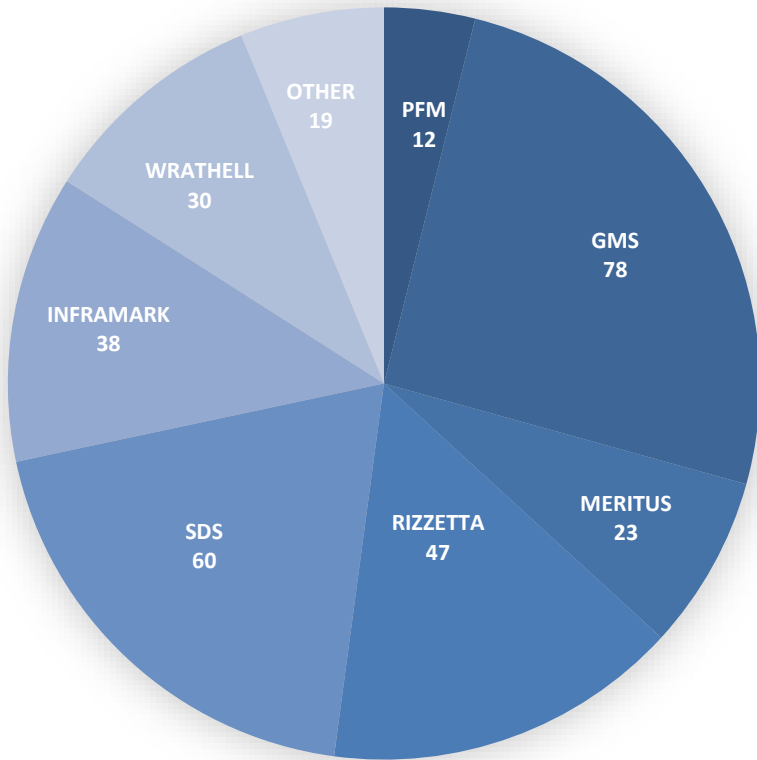
119 S Monroe Street, Suite 121 | Tallahassee, FL 32301 | 850.224.2727, in Florida | www.ficpa.org

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

*Years Performing Audits: 35+
CPE (last 2 years): Government Accounting, Auditing: 32 hours; Accounting, Auditing and Other: 58 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

David Caplivski, CPA (Partner)

*Years Performing Audits: 13+
CPE (last 2 years): Government Accounting, Auditing: 48 hours; Accounting, Auditing and Other: 33 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD*

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

- Tony Grau

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

- David Caplivski

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



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

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



Antonio 'Tony' J. Grau, CPA Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

- | | |
|--|--|
| Bayside Improvement Community Development District | St. Lucie West Services District |
| Dunes Community Development District | Ave Maria Stewardship Community District |
| Fishhawk Community Development District (I, II, IV) | Rivers Edge II Community Development District |
| Grand Bay at Doral Community Development District | Bartram Park Community Development District |
| Heritage Harbor North Community Development District | Bay Laurel Center Community Development District |
| | |
| Boca Raton Airport Authority | |
| Greater Naples Fire Rescue District | |
| Key Largo Wastewater Treatment District | |
| Lake Worth Drainage District | |
| South Indian River Water Control | |

Professional Associations/Memberships

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

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	32
Accounting, Auditing and Other	<u>58</u>
Total Hours	<u>90</u> (includes of 4 hours of Ethics CPE)



Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

Education

Florida Atlantic University (2009)
 Master of Accounting
 Nova Southeastern University (2002)
 Bachelor of Science
 Environmental Studies

Certifications and Certificates

Certified Public Accountant (2011)
 AICPA Certified Information Technology Professional (2018)
 AICPA Accreditation COSO Internal Control Certificate (2022)

Clients Served (partial list)

(>300) Various Special Districts	Hispanic Human Resource Council
Aid to Victims of Domestic Abuse	Loxahatchee Groves Water Control District
Boca Raton Airport Authority	Old Plantation Water Control District
Broward Education Foundation	Pinetree Water Control District
CareerSource Brevard	San Carlos Park Fire & Rescue Retirement Plan
CareerSource Central Florida 403 (b) Plan	South Indian River Water Control District
City of Lauderhill GERS	South Trail Fire Protection & Rescue District
City of Parkland Police Pension Fund	Town of Haverhill
City of Sunrise GERS	Town of Hypoluxo
Coquina Water Control District	Town of Hillsboro Beach
Central County Water Control District	Town of Lantana
City of Miami (program specific audits)	Town of Lauderdale By-The-Sea Volunteer Fire Pension
City of West Park	Town of Pembroke Park
Coquina Water Control District	Village of Wellington
East Central Regional Wastewater Treatment Fac.	Village of Golf
East Naples Fire Control & Rescue District	

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	48
Accounting, Auditing and Other	33
Total Hours	<u>81</u> (includes 4 hours of Ethics CPE)

Professional Associations

Member, American Institute of Certified Public Accountants
 Member, Florida Institute of Certified Public Accountants
 Member, Florida Government Finance Officers Association
 Member, Florida Association of Special Districts

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

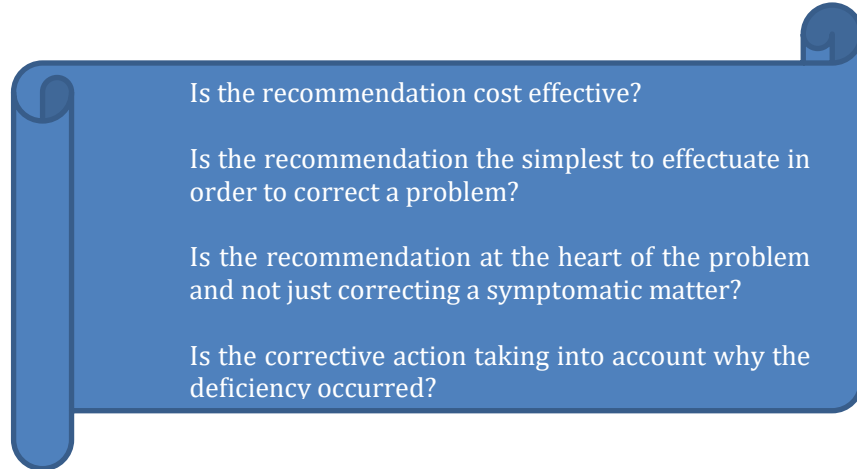
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

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

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

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

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



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

Communications

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

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

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2024-2028 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2024	\$3,500
2025	\$3,600
2026	\$3,700
2027	\$3,800
2028	<u>\$3,900</u>
TOTAL (2024-2028)	<u>\$18,500</u>

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

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Independent District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	490	5	4	484	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

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Current
Arbitrage
Calculations

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

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

Kendall Breeze
Community Development District

**Financial Report For
December 2024**

Kendall Breeze Community Development District
Budget vs. Actual
October through December 2024

	<u>Oct - Dec 24</u>	<u>24/25 Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
363.100 · Admin Assessment Income	64,453.78	89,538.00	-25,084.22	71.99%
363.101 · Maint Assessment Income	189,128.45	262,766.00	-73,637.55	71.98%
363.810 · Debt Assessments	310,811.80	431,824.00	-121,012.20	71.98%
363.820 · Debt Assessments-Pd To Trustee	-295,395.95	-405,915.00	110,519.05	72.77%
363.830 · Assessment Fees	-5,418.20	-15,682.00	10,263.80	34.55%
363.831 · Assessment Discounts	-22,575.16	-31,365.00	8,789.84	71.98%
369.401 · Interest Income	0.00	960.00	-960.00	0.0%
Total Income	<u>241,004.72</u>	<u>332,126.00</u>	<u>-91,121.28</u>	<u>72.56%</u>
Gross Profit	241,004.72	332,126.00	-91,121.28	72.56%
Expense				
511.308 · Traffic Enforcement	0.00	10,000.00	-10,000.00	0.0%
511. · Professional Fees				
511.310 · Engineering	7,160.00	11,000.00	-3,840.00	65.09%
511.315 · Legal Fees	1,460.00	13,000.00	-11,540.00	11.23%
511.320 · Audit Fees	0.00	3,900.00	-3,900.00	0.0%
Total 511. · Professional Fees	<u>8,620.00</u>	<u>27,900.00</u>	<u>-19,280.00</u>	<u>30.9%</u>
511.122 · Payroll tax expense	0.00	480.00	-480.00	0.0%
511.131 · Supervisor Fees	0.00	6,000.00	-6,000.00	0.0%
511.305 · Maintenance/Contingency	2,400.00	15,000.00	-12,600.00	16.0%
511.306 · Roadway Imp/Reserve	0.00	155,000.00	-155,000.00	0.0%
511.307 · Drainage Improvements/Reserve	0.00	56,000.00	-56,000.00	0.0%
511.311 · Management Fees	8,664.00	34,656.00	-25,992.00	25.0%
511.312 · Secretarial Fees	1,500.00	6,000.00	-4,500.00	25.0%
511.318 · Assessment/Tax Roll	0.00	6,000.00	-6,000.00	0.0%
511.450 · Insurance	7,831.00	8,290.00	-459.00	94.46%
511.480 · Legal Advertisements	701.65	2,000.00	-1,298.35	35.08%
511.512 · Miscellaneous	32.43	950.00	-917.57	3.41%
511.513 · Postage and Delivery	0.00	975.00	-975.00	0.0%
511.514 · Office Supplies	94.65	700.00	-605.35	13.52%
511.540 · Dues, License & Subscriptions	175.00	175.00	0.00	100.0%
511.750 · Website Management	499.98	2,000.00	-1,500.02	25.0%
Total Expense	<u>30,518.71</u>	<u>332,126.00</u>	<u>-301,607.29</u>	<u>9.19%</u>
Net Income	<u><u>210,486.01</u></u>	<u><u>0.00</u></u>	<u><u>210,486.01</u></u>	<u><u>100.0%</u></u>

**KENDALL BREEZE COMMUNITY DEVELOPMENT DISTRICT
MONTHLY FINANCIAL REPORT
DECEMBER 2024**

	Annual Budget 10/1/24 - 9/30/25	Actual Dec-24	Year To Date Actual 10/1/24 - 12/31/24
REVENUES			
Administrative Assessments	89,538	64,454	64,454
Maintenance Assessments	262,766	189,128	189,128
Debt Assessments	431,824	310,812	310,812
Other Revenues	0	0	0
Interest Income	960	0	0
Total Revenues	\$ 785,088	\$ 564,394	\$ 564,394
EXPENDITURES			
Maintenance Expenditures			
Maintenance/Contingency (Storm Drain Cleaning)	15,000	2,400	2,400
Roadway Improvements/Reserve	155,000	0	0
Drainage Improvements/Reserve	56,000	0	0
Traffic Enforcement - Off-Duty Police	10,000	0	0
Engineering/Inspections	11,000	0	7,160
Total Maintenance Expenditures	\$ 247,000	\$ 2,400	\$ 9,560
Administrative Expenditures			
Supervisor Fees	6,000	0	0
Payroll Taxes (Employer)	480	0	0
Management	34,656	2,888	8,664
Secretarial	6,000	500	1,500
Legal	13,000	400	1,460
Assessment Roll	6,000	0	0
Audit Fees	3,900	0	0
Insurance	8,290	0	7,831
Legal Advertisements	2,000	0	702
Miscellaneous	950	0	32
Postage	975	0	0
Office Supplies	700	1	95
Dues & Subscriptions	175	0	175
Website Management	2,000	167	500
Total Administrative Expenditures	\$ 85,126	\$ 3,956	\$ 20,959
Total Expenditures	\$ 332,126	\$ 6,356	\$ 30,519
Revenues Less Expenditures	\$ 452,962	\$ 558,038	\$ 533,875
Bond Payments	(405,915)	(295,396)	(295,396)
Balance	\$ 47,047	\$ 262,642	\$ 238,479
County Appraiser & Tax Collector Fee	(15,682)	(5,418)	(5,418)
Discounts For Early Payments	(31,365)	(22,575)	(22,575)
Excess/ (Shortfall)	\$ -	\$ 234,649	\$ 210,486
Carryover from Prior Year	0	0	0
Net Excess/ (Shortfall)	\$ -	\$ 234,649	\$ 210,486

Bank Balance As Of 12/31/24	\$ 1,496,027.06
Accounts Payable As Of 12/31/24	\$ 302,151.66
Accounts Receivable As Of 12/31/24	\$ -
Reserve For Roadway Improvements As Of 12/31/24	\$ 624,000.00
Reserve For Drainage Improvements As Of 12/31/24	\$ 170,300.00
Available Funds As Of 12/31/24	\$ 399,575.40

**Kendall Breeze Community Development District
Check Register
October 2024 - December 2024**

Reference #	Date	Vendor	Amount
10-1	10/25/2024	Alvarez Engineering, Inc.	9,535.00
10-2	10/25/2024	Billing, Cochran, Lyles, Mauro, & Ramsey	400.00
10-3	10/25/2024	Egis Insurance & Risk Advisors	7,831.00
10-4	10/25/2024	Special District Services, Inc.	9,480.20
11-1	11/4/2024	Alvarez Engineering, Inc.	342.50
11-2	11/4/2024	Billing, Cochran, Lyles, Mauro, & Ramsey	400.00
11-3	11/4/2024	CALTRAN Engineering Group, Inc.	6,000.00
11-4	11/4/2024	Florida Commerce	175.00
11-5	11/4/2024	Special District Services, Inc.	3,581.00
12-1	12/4/2024	Alvarez Engineering, Inc.	1,938.42
12-2	12/4/2024	Billing, Cochran, Lyles, Mauro, & Ramsey	1,060.00
12-3	12/4/2024	Special District Services, Inc.	3,654.35
12-4	12/4/2024	The McClatchy Co	701.65
		TOTAL	45,099.12

**KENDALL BREEZE CDD
TAX COLLECTIONS
2024-2025**

#	ID#	PAYMENT FROM	DATE	FOR	Tax Collect Receipts	Interest Received	Commissions Paid	Discount	Net From Tax Collector	Admin Assessment Income (Before Discounts & Fees)	Maint Assessment Income (Before Discounts & Fees)	Debt Assessment Income (Before Discounts & Fees)	Admin Assessment Income (After Discounts & Fees)	Maint Assessment Income (After Discounts & Fees)	Debt Assessment Income (After Discounts & Fees)	Debt Assessment Paid to Trustee
									\$ 784,139	\$ 89,541	\$ 262,774	\$ 431,824	\$ 89,541	\$ 262,774	\$ 431,824	
									\$ 738,041	\$ 85,126	\$ 247,000	\$ 405,915	\$ 85,126	\$ 247,000	\$ 405,915	\$ 405,915
1	1	Miami-Dade Tax Collector	12/09/24	NAV Taxes	\$ 564,394.03		\$ (5,418.20)	\$ (22,575.16)	\$ 536,400.67	\$ 64,453.78	\$ 189,128.45	\$ 310,811.80	\$ 61,256.82	\$ 179,747.90	\$ 295,395.95	\$ 295,395.95
2									\$ -							\$ -
3									\$ -							\$ -
4									\$ -							\$ -
5									\$ -							\$ -
6									\$ -							\$ -
7									\$ -							\$ -
8									\$ -							\$ -
9									\$ -							\$ -
10									\$ -							\$ -
11									\$ -							\$ -
12									\$ -							\$ -
13									\$ -							\$ -
14									\$ -							\$ -
15									\$ -							\$ -
16									\$ -							\$ -
					\$ 564,394.03	\$ -	\$ (5,418.20)	\$ (22,575.16)	\$ 536,400.67	\$ 64,453.78	\$ 189,128.45	\$ 310,811.80	\$ 61,256.82	\$ 179,747.90	\$ 295,395.95	\$ 295,395.95

Assessment Roll

Admin: \$89,541.48
 Maint: \$262,773.63
 Debt: \$431,823.85
 Total \$784,138.96

Collections

71.98%

Note: \$784,139, \$89,541, \$262,774 and \$431,824 are 2024/2025 Budgeted assessments before discounts and fees.
 Note: \$738,041, \$85,126, \$247,000 and \$405,915 are 2024/2025 Budgeted assessments after discounts and fees.

\$ 564,394.03	
\$ -	\$ 536,400.67
\$ (64,453.78)	\$ (61,256.82)
\$ (189,128.45)	\$ (179,747.90)
\$ (310,811.80)	\$ (295,395.95)
\$ -	\$ -

June 19, 2024

Ms. Gloria Perez
District Manager
Kendall Breeze Community Development District
Special District Services, Inc.
The Oaks Center
2501A Burns Road
Palm Beach Gardens, FL 33410

Re: Year 2024 Kendall Breeze CDD Report

Dear Ms. Perez:

The intent of this report is fourfold: 1) To inform as to the status of ownership of the infrastructure that was financed or constructed by the District; 2) To describe the state, working order and condition of the infrastructure still owned by the District; 3) To give recommendations as to the funds estimated necessary for the proper maintenance, repair and operation of the District's infrastructure and; 4) To review the insurance carried by the District and amounts set aside for the purpose of paying their premiums.

The District is in Section 13, Township 55S, Range 39E, in Miami-Dade County. It is bounded by SW 122 Avenue on the east, theoretical SW 126 Court Avenue on the west, theoretical SW 126 Street on the south and SW 120 Street on the north. See Exhibit 1 for a graphical representation.

1. Infrastructure Ownership

1.1. Roads

All streets in the District are constructed within ingress and egress tracts that have been reserved by plat for such use and for the installation of public utilities. The plats recorded as "Kendall Breeze" at Plat Book 159, Page 17 on August 16, 2002, and "Kendall Breeze South" at Plat Book 160, Page 67 on September 22, 2003, state that such tracts are to be owned and maintained by a Homeowners Association. Public records indicate that the ingress and egress tracts are owned by the Kendall Breeze Homeowners Association, Inc. (the "HOA") under Folio Numbers 30-5913-026-4470 and 30-5913-027-3330. The Kendall Breeze Community Development District ("CDD" or "District") Engineer's Report of June 28, 2002, states that road improvements within the District are to be maintained by the District, which the CDD is doing through a management agreement with the HOA. For this purpose, Kendall Breeze Homeowners Association, Inc. and Century Homebuilders, LLC granted easements over the roads to the District. Such easements were recorded at ORB 22961, PG 3323 and ORB 22961, PG 2476 and correspond to the northern portion of the project (Folio Number 30-5913-026-4470). An easement for the southern portion of the project (Folio Number 30-5913-027-3330) by Century Homebuilders, LLC to the District was recorded on December 30, 2005, at ORB 24105, PG 2015 and at ORB 24105, PG 2048. These easements were augmented by a five-foot width along all the perimeters of the roads, for the maintenance to include signs.

The additional easements were recorded at ORB 25512, PG 2545 and at PG 2547, on April 6, 2007.

The offsite roadway improvements within SW 120 Street and SW 122 Avenue were dedicated to Miami-Dade County by plat recorded at PB 159, PG 17.

1.2. Stormwater Management System

The system for the project consists of inlets, manholes, storm pipes and exfiltration trenches that serve to drain the streets and adjacent land. The system is located under the roads described above and is maintained by the District.

1.3. Water and Sewer Systems

The water and sewer systems were conveyed to Miami-Dade County Water and Sewer Department (“WASD”) for ownership and maintenance on November 24, 2003, under Agreement ID Nos. 17607, 17791 and 18263.

2. State, Working Order and Condition of the Infrastructure Currently Owned by the District.

Alvarez Engineers, Inc. conducted a field inspection to determine the current state, working order and condition of the infrastructure owned by the District and reports the following:

2.1. Roads

The roads inside the District are in fair condition. The District is anticipating a resurfacing project for the year 2027.

2.2. Stormwater Management System

The drainage system within the community is in good working order and condition, except for a drainage issue that has been reported at 12151 SW 122 Path. A solution was provided to the District Manager and we are currently seeking proposals.

Because of the type and density of the trees in the community, it is recommended to clean the system every two years.

2.3. Water and Sewer Systems

Alvarez Engineers is not aware of complaints related to the water and sewer system and therefore believes the systems, which are owned and maintained by WASD, are in good working order and condition. WASD may be contacted at 305-274-9272 (for emergencies) or at 305-665-7477 (for customer service).

3. Estimated Maintenance Costs for District-Owned Infrastructure

The District currently has an agreement with the Homeowners Association for the HOA to maintain the District’s infrastructure and for the District to share with a portion of the costs.

3.1. *General*

The final CDD 2024-2025 Fiscal Year budget has the following amounts for maintenance expenditures:

2024-2025 Proposed Budget for Maintenance	
Maintenance/Contingency	\$15,000
Roadway Improvements/Reserve	\$155,000
Drainage-Stormwater Management/Reserve	\$56,000
Traffic Enforcement/Off-duty Police	\$10,000
Engineering/Inspections	\$11,000
Total	\$247,000

For more detailed information on the proposed 2024-2025 Fiscal Year Budget please visit the District’s website at the following link:

<https://kendallbreezecdd.org/financials/>

Alvarez Engineers recommends considering the following suggestions for future maintenance budgets:

3.2. *Roads*

Funds will be needed to replace the wearing roadway asphalt layer in about 3 years, when the asphalt has reached its estimated 25-year service life. Funds will also be needed to update signs and markings on the roadways when asphalt is replaced and subsequently restored approximately every 10 years. The District Board of Supervisors may decide whether to create a sinking fund to finance the future capital expense over the next 3 years, or to pay a lump sum amount at the end of the asphalt service life. The table below provides the estimated future replacement cost and the estimated annual contributions over the remaining service life to fund the expense. The calculations below assume an annual interest rate of 0.25%.

Pavement Service Life (20 Years Estimated)		Present Year	Remaining Service Life (Yrs)	Present Year Cost (PC) of Pavement Replacement (Mill unit price \$2 and Resurface 3/4" Thick unit price \$6)			Future Replacement Cost @ End of Service Life*	Annual Interest Rate	Annuity to Finance (FC) in (n) Years given (i)
From	To		(n)	Quantity (SY)	Unit Cost (\$/SY)	(PC)	(FC)	(i)	$FCi/((1+i)^n-1)$
2002	2027	2024	3	75,440	\$8.00	\$603,520	\$659,044	0.25%	\$219,133

* Using Florida Department of Transportation Inflation Factors

Signs & Marking Service Life (10 Years Estimated)		Present Year	Remaining Service Life (Yrs)	Present Year Cost (PC) of Signs & Marking			Future Replacement Cost @ End of Service Life*	Annual Interest Rate	Annuity to Finance (FC) in (n) Years given (i)
From	To		(n)	Quantity (SY)	Unit Cost (\$/SY)	(PC)	(FC)	(i)	$FCi/((1+i)^n-1)$
2022	2027	2024	3	75,440	\$1.00	\$75,440	\$82,380	0.25%	\$27,392
* Using Florida Department of Transportation Inflation Factors									

3.3. Stormwater Management System

The following is a suggested 2-year cyclical program for servicing the inlets, manholes, pipes, and French drains of the drainage system. The program consists of servicing 50% of the system every year, or 100% every two years. The table below shows the estimated amount that would need to be budgeted yearly to service the 130 drainage structures and 6,568 Linear Feet of pipes in the District.

Kendall Breeze Two-Year Drainage Cleaning Plan (50% of Structures and Pipes per Year)							
Total No. Structures in CDD	Total LF Pipes	No. Structures with Pipes Serviced per Year			Cost/EA Structure (Includes Cleaning, and Baffle Replacement)	Cost/LF Pipe (Includes Cleaning, Video, Dewatering, and Root Removal)	Total Budget Amount Per Year
		Year 1	Year 2				
130	6568	65			\$225.00	\$6.70	\$36,700
			65		\$230.00	\$6.90	\$37,700

3.4 Water and Sewer Systems

The water and sewer systems are maintained, operated, and funded by WASD, which may be contacted at 305-274-9272 (for emergencies) or at 305-665-7477 (for customer service).

4. Insurance

Alvarez Engineers has reviewed the District's general liability, hired non-owned auto, employment practices liability, public officials' liability insurance policy provided by Florida Insurance Alliance under Agreement No. 100123041, for the period between October 1, 2023 and October 1, 2024. The District has budgeted enough funds to cover the \$7,529 insurance premium

5. Description of Public Facilities the District is Building, Improving or Expanding


The District is considering a traffic calming project consisting of rumble strips leading to stop signs at the intersection of SW 123 Passage and SW 122 Street, and an asphalt patching project at approximately sixty locations totaling about 1,700 Square Yards.

This report was prepared to the best of my knowledge and belief and is based on field observations conducted by Alvarez Engineers personnel, the District Engineer's Report, and public documents available.

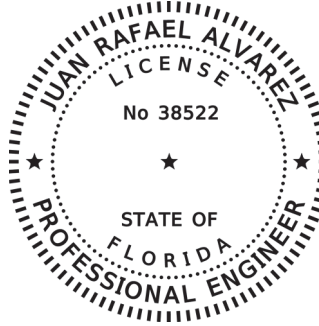
If you have any questions, please do not hesitate to contact me at 305-640-1345 or at Juan.Alvarez@Alvarezeng.com

Sincerely,
Alvarez Engineers, Inc.

Juan R
Alvarez

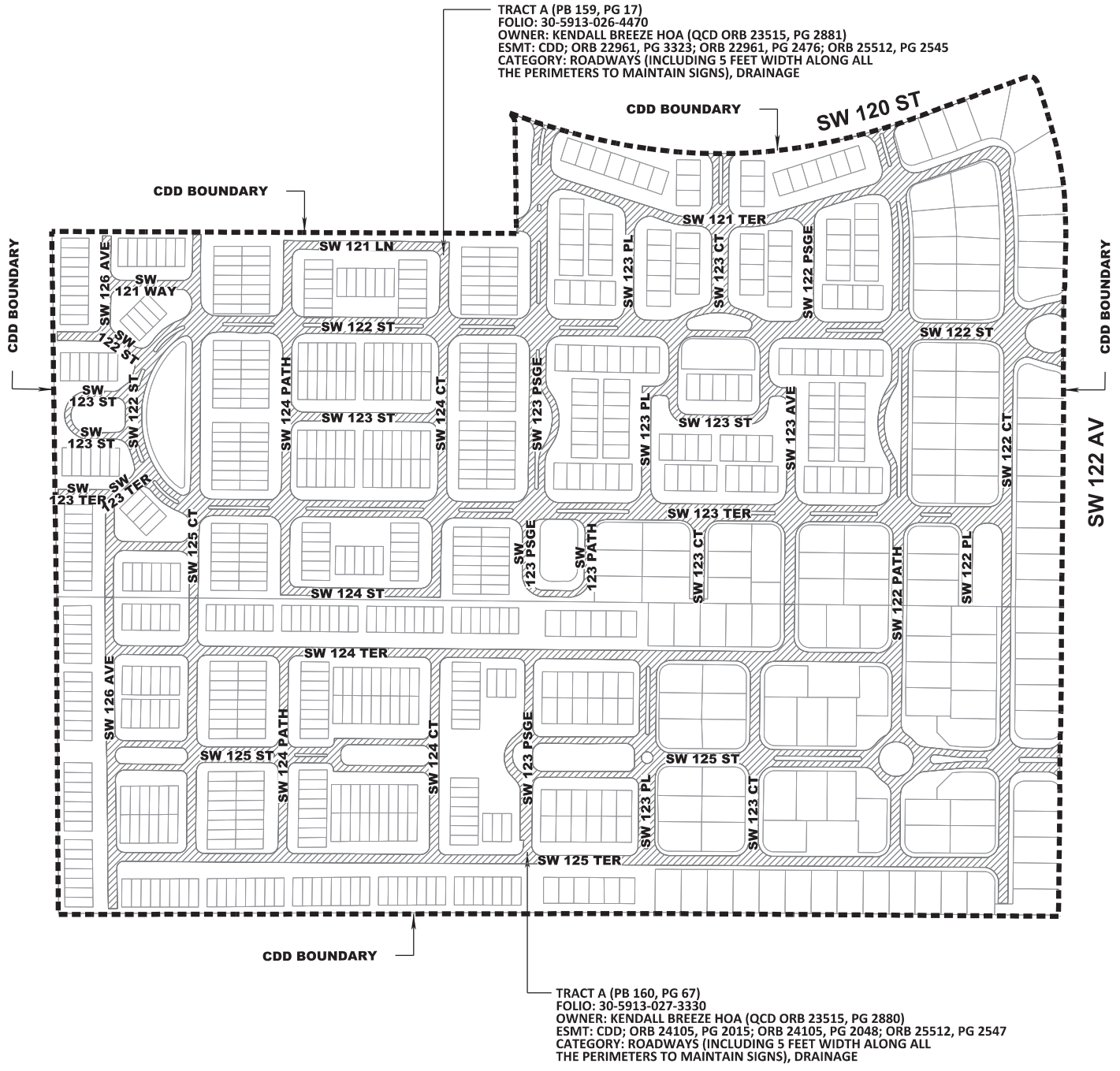
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Date: 2024.06.20 08:59:33 -04'00'

Juan R. Alvarez, PE
District Engineer

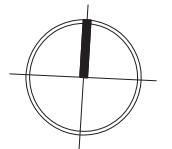


This item has been digitally signed and sealed by Juan R. Alvarez, PE on June 20, 2024.

Printed copies of this document are not considered signed and sealed and the signature must be verified on any electronic copies.



LEGEND:
 ESMT: EASEMENT
 HOA: HOME OWNER'S ASSOCIATION
 ORB: OFFICIAL RECORD BOOK
 PB: PLAT BOOK
 PG: PAGE
 QCD: QUIT CLAIM DEED



0 50' 200' 350'

ALVAREZ ENGINEERS, INC.
KENDALL BREEZE CDD
CDD EASEMENTS

EXHIBIT 1