INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

Beacon Lakes
Community Development District

August 5, 2026

Agenda Package

Join via Teams Call-in

Dial-in by Phone: 1-646-838-1601 **Conference ID:** 6385599392#

11555 HERON BAY SUITE 201
CORAL SPRINGS, FLORIDA 33076

CLEAR PARTNERSHIPS

COLLABORATION LEADERSHIP EXCELLENCE ACCOUNTABILITY RESPECT

Beacon Lakes
Community Development District

Board of Supervisors
Jason Tenenbaum, Chairperson
Maricela Rodriguez, Vice Chairperson
Dunia Ramirez, Assistant Secretary
Barbara Mantecon, Assistant Secretary
Alex Vargas Villa, Assistant Secretary

District Staff
Camille Berloune, District Manager
Sergio Inguanzo, District Accountant
Melinda Gallo, District Administrative
Liza E. Smoker, District Counsel
Juan Alvarez, District Engineer

Regular Meeting Agenda

Wednesday, August 5, 2026, at 9:00 a.m.

The Regular Meeting of the **Beacon Lakes Community Development District** will be held on **Wednesday, August 5, 2026, at 9:00 a.m. located at 8355 NW 12th Street, Doral, Florida 33126.** Please let us know at least 24 hours in advance if you are planning to call into the meeting. Following is the Agenda for the Meeting:

Join via Teams Call-in

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THE REGULAR MEETING OF BOARD OF SUPERVISORS

1. **CALL TO ORDER/ROLL CALL**
2. **APPROVAL OF AGENDA**
3. **PUBLIC COMMENTS** *(Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)*
4. **PUBLIC HEARING FOR FISCAL YEAR 2027 BUDGET**
   - **A.** Open the Public Hearing
   - **B.** Close the Public Hearing
   - **C.** Consideration of Resolution 2026-08, Adopting Fiscal Year 2027 Budget............................ Page 4
   - **D.** Consideration of Resolution 2026-09, Levying Assessments for Fiscal Year 2027............. Page 23
5. **STAFF REPORTS**
   - **A.** District Accountant
     - **i.** Acceptance of May 2026 Financial Statements .... Page 27
     - **ii.** Acceptance of June 2026 Financial Statements .... Page 43
   - **B.** District Counsel
     - **i.** Discussion of 2026 Legislative Update.. Page 57
   - **C.** District Engineer
   - **D.** District Manager
6. **BUSINESS ITEMS**
   - **A.** Consideration of Resolution 2026-10, Goals and Objectives for Fiscal Year 2027............. Page 63
   - **B.** Consideration of Resolution 2026-11, Meeting Schedule for Fiscal Year 2027................... Page 69

C. Consideration of McDirmit Davis Audit Services Engagement Letter for FY 2026, 2027, and 2028 .... Page 71

D. Discussion of Recorded Right-of-Way Deed to Miami-Dade County .... Page 77

E. Discussion Regarding Termination of the Hydrologic Associates USA Contract and Consideration of a Replacement Proposal

7. CONSENT AGENDA

A. Consideration of Minutes from the Meeting held June 3, 2026 .... Page 85

8. NEW BUSINESS AND SUPERVISORS' REQUESTS

9. ADJOURNMENT

The next Board Public Hearing and regular meeting is scheduled for Wednesday, September 2, 2026, at 9:00 a.m.

RESOLUTION 2026-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BEACON LAKES COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS OF THE DISTRICT AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027; REFERENCING THE MAINTENANCE AND BENEFIT SPECIAL ASSESSMENTS TO BE LEVIED BY THE DISTRICT FOR SAID FISCAL YEAR; AUTHORIZING SUPPLEMENTAL APPROPRIATIONS AND REVENUE CHANGES; AND PROVIDING FOR NON-AD VALOREM ASSESSMENTS TO FUND THE ADOPTED BUDGET

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2026, submitted to the Board of Supervisors (the "Board") a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budget and any proposed long-term financial plan or program of the District for future operations (the "Proposed Budget”) the District did file a copy of the Proposed Budget with the general purpose local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

WHEREAS, pursuant to Section 189.016, Florida Statutes, the District has timely posted a copy of the proposed budget on the District’s website at http://www.beaconlakescdd.org and/or Miami-Dade County’s website; and

WHEREAS, on June 3, 2026, the Board set August 5, 2026, as the date for a public hearing and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, Section 190.008(2)(a), Florida Statutes, requires that, prior to October 1 of each year, the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget on a Cash Flow Budget basis, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year; and

WHEREAS, Section 190.021, Florida Statutes, provides that the Annual Appropriation Resolution shall also fix the Maintenance Special Assessments and Benefit Special Assessments upon each piece of property within the boundaries of the District benefited, specifically and peculiarly, by the maintenance and/or capital improvement programs of the District, such levy representing the amount of District assessments necessary to provide for payment during the ensuing budget year of all properly authorized expenditures to be incurred by the District, including principal and interest of special revenue, capital improvement and/or benefit assessment bonds, in order for the District to exercise its various general and special powers to implement its single and specialized infrastructure provision purpose.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF BEACON LAKES COMMUNITY DEVELOPMENT DISTRICT, THAT;

Section 1. The provisions of the recitals above are true and correct and are incorporated herein as dispositive.

Section 2. Budget

a. The Board of Supervisors has reviewed the District Manager's Proposed Budget for Fiscal Year 2026/2027, a copy of which is on file with the office of the District Treasurer and the District's Local Records Office, and which is hereby attached to this resolution as Exhibit A, and hereby approves certain amendments thereto, as shown in Section 3 below.

b. The District Manager's Proposed Budget, as amended by the Board, is adopted hereby in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein as Exhibit A; provided, however, that the comparative figures contained in the adopted budget may be revised subsequently as deemed necessary by the District Manager to reflect actual revenues and expenditures for the Fiscal Year 2026 and/or revised projections for Fiscal Year 2027.

c. The adopted budget, as amended, shall be maintained in the office of the District Treasurer and the District's Record Local Office, and identified as "The Budget for the Beacon Lakes Community Development District for the Fiscal Year Ending September 30, 2027, as adopted by the Board of Supervisors on August 5, 2026."

Section 3. Appropriations

There be, and hereby is appropriated out of the revenues of the Beacon Lakes Community Development District, for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027 the sum of 1,141,192.76 to be raised by the applicable imposition and levy by the Board of applicable non-ad valorem special assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	$1,092,108.15
DEBT SERVICE FUND	$49,084.61
CAPITAL PROJECTS FUND	$0.00
ENTERPRISE FUNDS	$0.00
Total All Funds	$1,141,192.76

Section 4. Supplemental Appropriations

The Board may authorize by resolution supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

a. The Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
b. The Board may authorize an appropriation from the unappropriated balance of any fund.
c. The Board may increase any revenue or income budget account to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpended balance of any appropriation item or any portion thereof, provided such transfers do not exceed $10,000 or have the effect of causing more than 10% of the total appropriation of a given program or project to be transferred previously approved transfers included. Such transfer shall not have the effect of causing a more than a $10,000 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the applicable department director and the District Manager or Treasurer. The District Manager or Treasurer must establish administrative procedures, which require information on the request forms proving that such transfer requests comply with this section.

Section 5. Special Assessment Levy: Fixed and Referenced and to be Levied by the Board

a. That the Fiscal Year 2027 Maintenance Special Assessment Levy (the "assessment levy") for the assessment upon all the property within the boundaries of the District based upon the special and peculiar benefit received and further based upon reasonable and fair apportionment of the special benefit, shall be in accordance with the attached Exhibit A, which levy represents the amount of District assessments necessary to provide for payment during the aforementioned budget year of all properly authorized expenditures to be incurred by the District, including principal and interest of special revenue, capital improvement and/or benefit assessment bonds. Said assessment levy shall be distributed as follows:

General Fund O & M	$964,399.00
Debt Service Fund	$50,630.14

b. The designee of the Chair of the Board of Supervisors of the Beacon Lakes Community Development District shall be the Manager or the Treasurer of the District designated to certify the non-ad valorem assessment roll to the Tax Collector in and for the Miami-Dade County political subdivision, in accordance with applicable provisions of State law (Chapters 170, 190 and 197, Florida Statutes) and applicable rules (Rule 12D-18, Florida Administrative Code) which shall include not only the maintenance special assessment levy but also the total for the debt service levy, as required by and pursuant to law.

Section 6. Posting of Final Budget for Fiscal Year 2027

The District Manager is hereby directed to post a copy of the final budget for Fiscal Year 2027, as approved by and within 30 days of this Resolution, on the District's website or on the website of Miami-Dade County, Florida, all in accordance with Section 189.016, Florida Statutes.
PASSED AND ADOPTED this 5th day of August 2026, by the Board of Supervisors of the Beacon

Lakes Community Development District, Miami-Dade County, Florida.

BEACON LAKES COMMUNITY DEVELOPMENT DISTRICT

____

Print name: ___________________________________
Chairperson/Vice Chairperson

Attest:

____
Secretary/Assistant Secretary

INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

Beacon Lakes
Community Development District

FISCAL YEAR 2027

Proposed Budget

June 3, 2026

CLEAR PARTNERSHIPS

COLLABORATION LEADERSHIP EXCELLENCE ACCOUNTABILITY RESPECT

Beacon Lakes

Community Development District

Operating Budget

FY 2027

Beacon Lakes
Community Development District

Table of Contents

Summary of Revenues Expenditures and Changes in Fund Balance

Fiscal Year 2027 Budget

General Fund

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 4/30/2026	PROJECTED May- 9/30/2026	TOTAL PROJECTED FY 2026	% +/(-) Budget	ANNUAL BUDGET FY 2027
REVENUES						
Interest - Investments	$25,000.00	$37,851.00	$27,625.85	$65,476.85	162%	$40,000.00
Interest - Tax Collector	$0.00	$1,029.00	$0.00	$1,029.00	0%	$0.00
Special Assmnts- Tax Collector	$964,399.00	$958,281.00	$6,118.00	$964,399.00	0%	$964,399.00
Special Assmnts- Discounts	-$38,576.00	-$37,679.00	$0.00	-$37,679.00	-2%	-$38,575.96
TOTAL REVENUES	**$950,823.00**	**$959,482.00**	**$33,743.85**	**$993,225.85**	**4%**	**$965,823.04**
EXPENDITURES						
Administrative						
ProfServ-Dissemination Agent	$2,000.00	$0.00	$2,000.00	$2,000.00	0%	$2,000.00
ProfServ-Engineering	$25,000.00	$7,149.00	$10,008.60	$17,157.60	-31%	$18,000.00
ProfServ-Legal Services	$27,000.00	$9,450.00	$9,450.00	$18,900.00	-30%	$20,000.00
ProfServ-Mgmt Consulting	$69,300.00	$40,425.00	$28,875.00	$69,300.00	0%	$71,379.00
ProfServ-Special Assessment	$10,875.00	$10,875.00	$0.00	$10,875.00	0%	$11,201.25
ProfServ-Trustee Fees	$9,616.00	$5,609.00	$4,007.00	$9,616.00	0%	$9,616.00
Auditing Services	$5,000.00	$3,900.00	$0.00	$3,900.00	-22%	$5,000.00
Postage and Freight	$400.00	$36.00	$26.27	$62.27	-84%	$100.00
Insurance - General Liability	$15,368.00	$13,531.00	$0.00	$13,531.00	-12%	$14,342.86
Legal Advertising	$1,000.00	$5,726.00	$0.00	$5,726.00	473%	$3,000.00
Misc-Assessment Collection Cost	$9,644.00	$9,206.00	$61.18	$9,267.18	-4%	$9,643.99
Misc-Contingency	$331.00	$0.00	$331.00	$331.00	0%	$331.00
Misc-Web Hosting	$1,570.00	$1,599.00	$0.00	$1,599.00	2%	$1,647.05
Office Supplies	$350.00	$0.00	$350.00	$350.00	0%	$350.00
Annual District Filing Fee	$175.00	$175.00	$0.00	$175.00	0%	$175.00
Total Administrative	**$177,629.00**	**$107,681.00**	**$55,109.05**	**$162,790.05**	**-8%**	**$166,786.15**
Field						
ProfServ-Field Management	$48,000.00	$28,000.00	$20,000.00	$48,000.00	0%	$48,000.00
Contracts-Janitorial Services	$78,498.00	$45,909.00	$38,610.00	$84,519.00	8%	$79,504.00
Contracts-Other Services	$1,967.00	$1,967.00	$0.00	$1,967.00	0%	$1,967.00
Contracts-Water Analysis	$19,300.00	$7,200.00	$12,100.00	$19,300.00	0%	$19,300.00
Contracts-Wetland Mitigation	$26,672.00	$15,792.00	$13,336.00	$29,128.00	9%	$26,672.00
Contracts-Landscape	$191,652.00	$111,797.00	$95,826.00	$207,623.00	8%	$191,652.00
Contracts-Canal Maint/Cleaning	$86,148.00	$52,077.00	$34,071.00	$86,148.00	0%	$86,148.00
Contracts-Railroad Crossing	$18,552.00	$10,822.00	$7,730.00	$18,552.00	0%	$18,552.00
Electricity - General	$13,149.00	$8,412.00	$6,139.56	$14,551.56	11%	$14,913.00
R&M-General	$3,000.00	$0.00	$3,000.00	$3,000.00	0%	$3,000.00
R&M-Grounds	$82,953.00	$6,538.00	$76,415.00	$82,953.00	0%	$51,364.00
R&M-Irrigation	$48,000.00	$19,105.00	$28,895.00	$48,000.00	0%	$36,000.00
R&M-Mulch	$0.00	$51,040.00	$0.00	$51,040.00	0%	$50,900.00

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 4/30/2026	PROJECTED May- 9/30/2026	TOTAL PROJECTED FY 2026	% +/(-) Budget	ANNUAL BUDGET FY 2027
R&M-Trees and Trimming	$36,900.00	$0.00	$36,900.00	$36,900.00	0%	$36,900.00
R&M-Mitigation	$10,950.00	$7,250.00	$3,700.00	$10,950.00	0%	$20,450.00
R&M-Railroad Crossing	$21,000.00	$21,193.00	$15,467.88	$36,660.88	75%	$30,000.00
Reserve - Other	$0.00	$0.00	$0.00	$0.00	0%	$200,000.00
Misc-Contingency	$48,066.00	$0.00	$48,066.00	$48,066.00	0%	$10,000.00
Total Field	**$734,807.00**	**$387,102.00**	**$440,256.44**	**$827,358.44**	**13%**	**$925,322.00**
TOTAL EXPENDITURES	**$912,436.00**	**$494,783.00**	**$495,365.50**	**$990,148.50**	**9%**	**$1,092,108.15**
Excess (deficiency) of revenues Over (under) expenditures	$38,387.00	$464,699.00	-$461,621.65	$3,077.35	-92%	-$126,285.11
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	$38,387.00	$0.00	$0.00	$0.00	-100%	$126,285.11
TOTAL OTHER SOURCES (USES)	**$38,387.00**	**$0.00**	**$0.00**	**$0.00**		**$126,285.11**
Net change in fund balance	$0.00	$464,699.00	-$461,621.65	$3,077.35	0%	$0.00
FUND BALANCE, BEGINNING	$991,929.00	$991,929.00	$0.00	$991,929.00	0%	$995,006.35
FUND BALANCE, ENDING	**$1,030,316.00**	**$1,456,628.00**	**-$461,621.65**	**$995,006.35**	-3%	**$995,006.35**

Exhibit "A"
Allocation of Fund Balances

FISCAL YEAR 2026 RESERVE FUND ANALYSIS		
Beginning Fund Balance - Carry Forward Surplus as of 10/1/2025	$	991,929
Less: Forecasted Surplus/(Deficit) as of 9/30/2026		3,077
Estimated Funds Available - 9/30/2026	**$**	**995,006**

FISCAL YEAR 2027 RESERVE FUND ANALYSIS		
Beginning Fund Balance - Carry Forward Surplus as of 10/1/2026 (1)	$	995,006
Less: First Quarter Operating Reserve		(220,444)
Less: Designated Reserves - Irrigation System		(72,277)
Less: Forecasted Surplus/(Deficit) as of 9/30/2027		-
Estimated Remaining Undesignated Cash as of 9/30/2027	**$**	**702,285**

Budget Narrative
Fiscal Year 2027

REVENUES

Interest-Investments

The District earns interest in its money market and operating accounts.

Special Assessments - Tax Collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditure during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

Special Assessments - Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Administrative

ProfServ-Dissemination Agent

The District is required by the Securities and Exchange Commission to comply with rule 15c2-12(b)-(5), which relates to additional reporting requirements for unrelated bond issues. The budgeted amount for the fiscal year is based on standard fees charged for this service.

ProfServ-Engineering

The District's engineer provides general engineering services to the District, i.e., attendance and preparation for board meetings when requested, review of invoices, and other specifically requested assignments.

ProfServ-Legal Services

The District’s attorney provides general legal services to the District, i.e., attendance and preparation for Board meetings, review of contracts, agreements, resolutions, and other research as directed or requested by the BOS District Manager.

ProfServ-Mgmt Consulting

The District has a contract with Inframark Infrastructure Management Services. for services in the administration and operation of the Property and its contractors.

ProfServ-Special Assessment

Administrative costs to put the District’s assessments on the Tax Roll.

ProfServ-Trustee Fees

The District pays US Bank an annual fee for trustee services on the Series 2005 Bond. The budgeted amount for the fiscal year is based on previous year plus any out-of-pocket expenses.

Auditing Services

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is an estimate based on prior year costs.

Postage and Freight

This item refers to the cost of materials and services to produce agendas and conduct day-to-day business of the District.

Budget Narrative
Fiscal Year 2027

<u>Administrative</u> (continue)

Insurance - General Liability

The District has a General Liability & Public Officials liability insurance policy with Preferred Governmental Insurance Trust. PGIT specializes in providing insurance coverage to governmental agencies.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings in the newspaper of general circulation.

Misc-Assessment Collection Cost

The District reimburses the Miami-Dade County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 1% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs was based on a maximum of 1% of the anticipated assessment collections.

Misc-Contingency

This represents any additional expenditure that may not have been provided for in the budget.

Misc-Web Hosting

Per Florida Statute, the District is required to have and maintain a website.

Office Supplies

This represents the cost of supplies used to prepare agenda packages, create required mailings, and perform other special projects. The budget for this line item also includes the cost for supplies in the District office.

Annual District Filing Fee

The District is required to pay an annual fee of $175 to the Department of Economic Opportunity.

<u>Field</u>

ProfServ-Field Management

The District will be managed by Prologis for the operation of the Property and its contractors.

Contracts-Janitorial Services

The District will contract for power sweeping services, day porter services.

Contracts-Other Services

The District will contract with CSX Transportation, Inc. for crossing signal maintenance. Class III Located at SXL 48.51. NW 137th Avenue, Hialeah, Florida. Contract No. DOT631054X01.

Contracts-Water Analysis

The District will contract with Hydrologic Associates USA., Inc. for Water Level Recorder Operation and Data Transmittal $300/month/recorder X 3 months ($3,600 per quarter) plus for Annual Groundwater Quality Sampling and Summary Report for period of record including County Review Fee $4,900.

Contracts-Wetland Mitigation

The District will contract with Allstate Resource Management, Inc. for mitigation area maintenance services.

Budget Narrative
Fiscal Year 2027

Field (continue)

Contracts-Landscape

The District will contract with GreenScape Landscape Maintenance Corp. for landscape maintenance; communal area roads on west side of 129th Ave; communal area roads Phase I; and communal area roads Phase II.

Contracts-Canal Maint/Cleaning

The District will contract Superior Landscaping, Inc for the canal maintenance for a monthly service. District is reimbursed every quarter by Pan American West POA 20.25% of quarterly expenditures. The reimbursement is applied back to this expenditure

Contracts-Railroad Crossing

The District will contract with American Track Generations, LLC for the monthly signal maintenance.

Electricity - General

The District will incur FPL electrical usage of entrance, crossings, lift stations and pumps.

R&M-General

Other repairs and maintenance are not in the budget.

R&M-Grounds

The District will incur landscape replacement/enhancements, debris removal, guardrails, roads, drainage landscaping, irrigation, and any additional work needed. The vendor is Greenscape Landscape Maintenance Corp.

R&M-Irrigation

Greenscape Landscape Maintenance, Inc. will provide irrigation services.

R&M-Mulch

Install of mulch for the District.

R&M-Trees and Trimming

The District has an agreement with Greenscape Landscape Maintenance Corp. to provide and trim trees for main roads.

R&M-Mitigation

Kleinfelder DERM quarterly inspections.

R&M-Railroad Crossing

The District will incur other non-contractual railroad expenditures.

Misc-Contingency

This represents any additional expenditure that may not have been provided for in the budget.

Beacon Lakes

Community Development District

Debt Service Budget

FY 2027

Summary of Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2027 Budget
Series 2007B Bonds

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 4/30/2026	PROJECTED May- 9/30/2026	TOTAL PROJECTED FY 2026	% +/(-) Budget	ANNUAL BUDGET FY 2027
REVENUES						
Interest - Investments	$0.00	$201.00	$0.00	$201.00	0%	$0.00
Special Assmnts- Tax Collector	$50,630.00	$50,309.00	$321.00	$50,630.00	0%	$50,630.14
Special Assmnts- Discounts	-$2,025.00	-$1,978.00	$0.00	-$1,978.00	-2%	-$2,025.21
TOTAL REVENUES	**$48,605.00**	**$48,532.00**	**$321.00**	**$48,853.00**	**1%**	**$48,604.94**
EXPENDITURES						
Administrative						
Misc-Assessment Collection Cost	$506.00	$483.00	$3.21	$486.21	$ (0.04)	$506.30
Total Administrative	**$506.00**	**$483.00**	**$3.21**	**$486.21**	**$ (0.04)**	**$506.30**
Debt Service						
Debt Retirement Series B	$5,000.00	$0.00	$5,000.00	$5,000.00	0%	$5,000.00
Debt Retirement - Other	$39,999.00	$0.00	$39,999.00	$39,999.00	0%	$41,098.31
Interest Expense Series B	$2,790.00	$1,395.00	$1,395.00	$2,790.00	0%	$2,480.00
Total Debt Service	**$47,789.00**	**$1,395.00**	**$46,394.00**	**$47,789.00**	**0%**	**$48,578.31**
TOTAL EXPENDITURES	**$48,295.00**	**$1,878.00**	**$46,397.21**	**$48,275.21**		**$49,084.61**
Excess (deficiency) of revenues Over (under) expenditures	$310.00	$46,654.00	-$46,076.21	$577.79	86%	-$479.67
OTHER FINANCING SOURCES (USES)						
Operating Transfer-Out	$0.00	-$71.00	$0.00	-$71.00	0%	$0.00
TOTAL OTHER SOURCES (USES)	**$0.00**	**-$71.00**	**$0.00**	**-$71.00**	**0%**	**$0.00**
Net change in fund balance		$46,583.00	-$46,076.21	$506.79	0%	-$479.67
FUND BALANCE, BEGINNING	$1.00	$1.00	$0.00	$1.00	0%	$507.79
FUND BALANCE, ENDING	**$311.00**	**$46,584.00**	**-$46,076.21**	**$507.79**	63%	**$28.12**

PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT			
	11/1/2025	**11/1/2026**	**11/1/2027**
Series 2007B Bonds	$45,000.00	$40,000.00	$35,000.00

AMORTIZATION SCHEDULE

SERIES 2007 B SPECIAL ASSESSMENT BONDS

DEBT SERVICE SCHEDULE

DATE	BALANCE	RATE	PRINCIPAL	INTEREST	TOTAL
11/1/2026	$40,000.00	6.200%		$1,240.00	
5/1/2027	$40,000.00	6.200%	$5,000.00	$1,240.00	$7,480.00
11/1/2027	$35,000.00	6.200%		$1,085.00	
5/1/2028	$35,000.00	6.200%	$5,000.00	$1,085.00	$7,170.00
11/1/2028	$30,000.00	6.200%		$930.00	
5/1/2029	$30,000.00	6.200%	$5,000.00	$930.00	$6,860.00
11/1/2029	$25,000.00	6.200%		$775.00	
5/1/2030	$25,000.00	6.200%	$5,000.00	$775.00	$6,550.00
11/1/2030	$20,000.00	6.200%		$620.00	
5/1/2031	$20,000.00	6.200%	$5,000.00	$620.00	$6,240.00
11/1/2031	$15,000.00	6.200%		$465.00	
5/1/2032	$15,000.00	6.200%	$5,000.00	$465.00	$5,930.00
11/1/2032	$10,000.00	6.200%		$310.00	
5/1/2033	$10,000.00	6.200%	$5,000.00	$310.00	$5,620.00
11/1/2033	$5,000.00	6.200%		$155.00	
5/1/2034	$5,000.00	6.200%	$5,000.00	$155.00	$5,310.00
			$45,000.00	$13,950.00	$67,050.00

Budget Narrative
Fiscal Year 2027

REVENUES

Special Assmnts - Tax Collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditure during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Administrative

Misc-Assessment Collection Cost

The District reimburses the Miami-Dade County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 1% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs was based on a maximum of 1% of the anticipated assessment collections.

Debt Service

Debt Retirement B

The District pays an annual principal amount on 5/1 of each fiscal year.

Debt Retirement-Other

Because of excess special assessments prepayments by landowners, the District owes landowners in assessments related to the Series 2007 Special Assessment bond. Payments to landowners FY 2030 for Series 2007 Special Assessment bond.

Interest Expense Series B

The District pays semi-annual interest amounts on 5/1 and 11/1 of each fiscal year.

Beacon Lakes

Community Development District

Supporting Budget Schedule

FY 2027

Comparison of Assessment Rates
Fiscal Year 2027 vs.Fiscal Year 2026

General Fund 001 (Maintenance)			Debt Service 2007			Total Assessments per Unit				Units	DS
FY 2027	FY 2026	Percent Change	FY 2027	FY 2026	Percent Change	FY 2027	FY 2026	Dollar Change	Percent Change	Acres	Acres
$2,708.10	$2,708.10	0.0%	$6,056.24	$6,056.24	0%	$8,764.33	$8,764.34	$0.00	0.0%	356.117	8.36

ASSESSMENT INCREASE ANALYSIS

Assessment Increase

Product	Per Product	Per Unit O&M % Increase	Per Unit O&M $ Increase
Acres	$0.00	0%	$0.00
Total	$0.00	*Collection costs included*	

ASSESSMENT TREND ANALYSIS - GENERAL FUND

FY 2027	FY 2026	FY 2025	FY 2024	FY 2023
$2,708.10	$2,708.10	$2,634.28	$2,234.78	$2,234.78

RESOLUTION 2026-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BEACON LAKES COMMUNITY DEVELOPMENT DISTRICT LEVYING AND IMPOSING A NON-AD VALOREM MAINTENANCE SPECIAL ASSESSMENT FOR THE GENERAL FUND AND ADOPTING AN ASSESSMENT ROLL OF THE BEACON LAKES COMMUNITY DEVELOPMENT DISTRICT FOR FISCAL YEAR 2027

WHEREAS, certain improvements existing within the Beacon Lakes Community Development District (the "District") and certain costs of operation, repairs and maintenance of these improvements are being incurred; and

WHEREAS, the Board of Supervisors (the "Board") of the Beacon Lakes Community Development District find that the District's total General Fund Assessments, taking into consideration other revenue sources during Fiscal Year 2027, will amount to $964,399.00; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect the tax roll pursuant to the Uniform Method authorized by Chapter 197, Florida Statutes, but the District may choose to directly collect and enforce all or a portion of this debt service assessment pursuant to this alternative means of collection; and

WHEREAS, the Board finds the District's Debt Service Fund Assessment during Fiscal Year 2027 will amount to $50,630.14; and

WHEREAS, the Board finds that the debt service fund relates to systems and facilities which provide special benefits peculiar to certain property within the District based on the applicable assessment methodology; and

WHEREAS, the Board finds that the non-ad valorem special assessments it levies and imposes by this Resolution for maintenance on the parcels of property involved will reimburse the District for certain special and peculiar benefits received by the property flowing from the maintenance of the systems, facilities and services apportioned in a manner that is fair and reasonable, in accordance with the applicable assessment methodology; and

WHEREAS, the Board understands that this Resolution levies only the maintenance assessments for Fiscal Year 2027, the Chair of the District, or the designee of the District Manager, shall certify a total non-ad valorem assessment roll in a timely manner to the Tax Collector in and for Miami-Dade County for collection to include all assessments levied and approved by the District on the property including those for debt service as well as for special maintenance assessments.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BEACON LAKES COMMUNITY DEVELOPMENT DISTRICT OF MIAMI-DADE COUNTY, FLORIDA, THAT:

Section 1. The recitals above are incorporated herein and made a part of this Resolution.

.

Section 2. A special assessment for maintenance as provided for in Section 190.021(3), Florida Statutes (hereinafter referred to as "assessment" or "assessments") is hereby levied on all assessable land within the District.

Section 3. The collection and enforcement of the aforesaid assessments on assessable lands within the District shall be by the Tax Collector serving as agent of the State of Florida in Miami-Dade County (Tax Collector) and shall be at the same time and in like manner as ad valorem taxes and subject to all ad valorem tax collection and enforcement procedures which attend the use of the official annual tax notice under Section 190.021(3), Florida Statutes. Alternatively, the District may choose to directly collect and enforce all or a portion of these assessments.

Section 4. A portion of said assessment levies on the assessable lands within the District as shown on the Assessment Roll attached hereto as Exhibit A, are hereby certified to the Miami-Dade County Property Appraiser, to be extended on the Miami-Dade County Tax Roll and shall be collected by the Tax Collector in the same manner and time as Miami-Dade County taxes pursuant to the uniform collection methodology, Section 197.3632, Florida Statutes. The proceeds therefrom shall be paid to the District. The Chairman of the Board of the District hereby designates the District Manager these certification duties. The balance of said assessment levies shown on the Assessment Roll are directly assessed to the landowner(s) by the District pursuant to Chapters 170 and 190, Florida Statutes.

Section 5. The District Manager shall keep apprised of all updates made to the Miami-Dade County property roll by the Property Appraiser after the date of this Resolution and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the Miami-Dade County property roll. After any amendment to the Assessment Roll, the District Manager shall file updates to the Assessment Roll in the District records.

Section 6. Be it further resolved that a copy of this Resolution be transmitted to the proper public officials so that its purpose and effect may be carried out in accordance with law.

PASSED AND ADOPTED this 5th day of August 2026, by the Board of Supervisors of the Beacon Lakes Community Development District, Miami-Dade County, Florida.

BEACON LAKES COMMUNITY DEVELOPMENT DISTRICT

____

Print name:________________________________
Chairperson/Vice Chairperson

____
Secretary/Assistant Secretary

Exhibit
A

INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

MEMORANDUM

TO: Board of Supervisors
FROM: Sergio Inguanzo, District Accountant
CC: Camille Berloune, District Manager
DATE: July 8, 2026
SUBJECT: May 2026 Financial Report

Please find enclosed the May 2026 financials for Beacon Lakes CDD. To assist with your review, below is information on each of the District's major funds. Should you have any other questions or require additional information, please do not hesitate to contact me at Sergio.Inguanzo@inframark.com.

Finance Report

General Fund

- At a current target budget of 66.67%, total expenditure through May was approximately 61% of the annual budget with the following notes for the fiscal year:
  - ProfServ-Trustee Fees – U.S. Bank fees thru 4/30/26
  - Auditing Services – McDirmit Davis FY 2025 audit paid in full
  - Insurance – General Liability – Public Risk Insurance Agency paid in full
  - Legal Advertising – The McClatchy Co December 2025 ad
  - Misc-Web Hosting – Innersync Studios paid in full
  - Contracts-Other Services – CSX Transportation annual fee paid in full
  - Contracts-Water Analysis – Hydrologic Associates quarterly water analysis
  - Electricity-General – FPL to-date
  - R&M-Mulch – Greenscape Landscape Maintenance mulch installation
  - R&M-Railroad Crossing – American Track Generations LLC repairs to-date

Beacon Lakes Community Development District

Financial Report

May 31, 2026

CLEAR PARTNERSHIPS

COLLABORATION LEADERSHIP EXCELLENCE ACCOUNTABILITY RESPECT

Table of Contents

FINANCIAL STATEMENTS

SUPPORTING SCHEDULES

Beacon Lakes
Community Development District

Financial Statements

(Unaudited)

May 31, 2026

Balance Sheet
May 31, 2026

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2003 DEBT SERVICE FUND	SERIES 2007 DEBT SERVICE FUND	SERIES 2007 CAPITAL PROJECTS FUND	TOTAL
ASSETS					
Cash - Checking Account	$ 1,154,386	$ -	$ -	$ -	$ 1,154,386
Due From Other Funds	-	263,382	34,266	-	297,648
Investments:					
Money Market Account	602,330	-	-	-	602,330
Acquisition & Construction Account	-	-	-	7,343	7,343
Prepayment Account B	-	-	2,758	-	2,758
Reserve Fund B	-	-	3,100	-	3,100
Revenue Fund	-	-	92	-	92
Prepaid Items	9,609	-	-	-	9,609
Deposits	539	-	-	-	539
TOTAL ASSETS	**$ 1,766,864**	**$ 263,382**	**$ 40,216**	**$ 7,343**	**$ 2,077,805**
LIABILITIES					
Accounts Payable	$ 24,944	$ -	$ -	$ -	$ 24,944
Accrued Expenses	44,500	-	-	-	44,500
Due To Other Funds	297,648	-	-	-	297,648
TOTAL LIABILITIES	**367,092**	**-**	**-**	**-**	**367,092**
FUND BALANCES					
Nonspendable:					
Prepaid Items	9,609	-	-	-	9,609
Deposits	539	-	-	-	539
Restricted for:					
Debt Service	-	263,382	40,216	-	303,598
Capital Projects	-	-	-	7,343	7,343
Assigned to:					
Operating Reserves	215,630	-	-	-	215,630
Reserves - Irrigation System	72,277	-	-	-	72,277
Unassigned:	1,101,717	-	-	-	1,101,717
TOTAL FUND BALANCES	**$ 1,399,772**	**$ 263,382**	**$ 40,216**	**$ 7,343**	**$ 1,710,713**
TOTAL LIABILITIES & FUND BALANCES	**$ 1,766,864**	**$ 263,382**	**$ 40,216**	**$ 7,343**	**$ 2,077,805**

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending May 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	MAY-26 ACTUAL
REVENUES				
Interest - Investments	$ 25,000	$ 43,158	172.63%	$ 5,308
Interest - Tax Collector	-	1,029	0.00%	-
Special Assmnts- Tax Collector	964,399	958,281	99.37%	-
Special Assmnts- Discounts	(38,576)	(37,679)	97.67%	-
TOTAL REVENUES	**950,823**	**964,789**	**101.47%**	**5,308**
EXPENDITURES				
Administration				
ProfServ-Dissemination Agent	2,000	-	0.00%	-
ProfServ-Engineering	25,000	8,212	32.85%	1,063
ProfServ-Legal Services	27,000	11,015	40.80%	1,565
ProfServ-Mgmt Consulting	69,300	46,200	66.67%	5,775
ProfServ-Special Assessment	10,875	10,875	100.00%	-
ProfServ-Trustee Fees	9,616	9,616	100.00%	4,007
Auditing Services	5,000	3,900	78.00%	-
Postage and Freight	400	36	9.00%	-
Insurance - General Liability	15,368	13,531	88.05%	-
Legal Advertising	1,000	5,726	572.60%	-
Misc-Assessment Collection Cost	9,644	9,206	95.46%	-
Misc-Contingency	331	60	18.13%	60
Misc-Web Hosting	1,570	1,599	101.85%	-
Office Supplies	350	-	0.00%	-
Annual District Filing Fee	175	175	100.00%	-
Total Administration	177,629	120,151	67.64%	12,470
Field				
ProfServ-Field Management	48,000	32,000	66.67%	4,000
Contracts-Janitorial Services	78,498	52,344	66.68%	6,435
Contracts-Other Services	1,967	1,967	100.00%	-
Contracts-Water Analysis	19,300	7,200	37.31%	-
Contracts-Wetland Mitigation	26,672	20,004	75.00%	4,212
Contracts-Landscape	191,652	127,768	66.67%	15,971
Contracts-Canal Maint/Cleaning	86,148	61,079	70.90%	9,002
Contracts-Railroad Crossing	18,552	10,822	58.33%	-
Electricity - General	13,149	9,614	73.12%	1,202
R&M-General	3,000	-	0.00%	-
R&M-Grounds	82,953	6,538	7.88%	-

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	MAY-26 ACTUAL
R&M-Irrigation	48,000	20,763	43.26%	1,658
R&M-Mulch	-	51,040	0.00%	-
R&M-Trees and Trimming	36,900	-	0.00%	-
R&M-Mitigation	10,950	7,250	66.21%	-
R&M-Railroad Crossing	21,000	28,406	135.27%	7,212
Misc-Contingency	48,066	-	0.00%	-
Total Field	734,807	436,795	59.44%	49,692
TOTAL EXPENDITURES	**912,436**	**556,946**	**61.04%**	**62,162**
Excess (deficiency) of revenues Over (under) expenditures	38,387	407,843	n/a	(56,854)
Net change in fund balance	$ 38,387	$ 407,843	n/a	$ (56,854)
FUND BALANCE, BEGINNING (OCT 1, 2025)	**991,929**	**991,929**		
FUND BALANCE, ENDING	**$ 1,030,316**	**$ 1,399,772**		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	MAY-26 ACTUAL
REVENUES				
Interest - Investments	$ -	$ -	0.00%	$ -
Special Assmnts- Tax Collector	113,887	113,164	99.37%	-
Special Assmnts- Discounts	(4,556)	(4,450)	97.67%	-
TOTAL REVENUES	**109,331**	**108,714**	**99.44%**	**-**
EXPENDITURES				
Administration				
Misc-Assessment Collection Cost	1,139	1,087	95.43%	-
Total Administration	1,139	1,087	95.43%	-
Debt Service				
Debt Retirement - Other	108,192	-	0.00%	-
Total Debt Service	108,192	-	0.00%	-
TOTAL EXPENDITURES	**109,331**	**1,087**	**0.99%**	**-**
Excess (deficiency) of revenues Over (under) expenditures	-	107,627	0.00%	-
Net change in fund balance	$ -	$ 107,627	0.00%	$ -
FUND BALANCE, BEGINNING (OCT 1, 2025)	**155,755**	**155,755**		
FUND BALANCE, ENDING	**$ 155,755**	**$ 263,382**		

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending May 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	MAY-26 ACTUAL
REVENUES				
Interest - Investments	$ -	$ 237	0.00%	$ 35
Special Assmnts- Tax Collector	50,630	50,309	99.37%	-
Special Assmnts- Discounts	(2,025)	(1,978)	97.68%	-
TOTAL REVENUES	**48,605**	**48,568**	**99.92%**	**35**
EXPENDITURES				
Administration				
Misc-Assessment Collection Cost	506	483	95.45%	-
Total Administration	506	483	95.45%	-
Debt Service				
Debt Retirement Series B	5,000	5,000	100.00%	5,000
Debt Retirement - Other	39,999	-	0.00%	-
Interest Expense Series B	2,790	2,790	100.00%	1,395
Total Debt Service	47,789	7,790	16.30%	6,395
TOTAL EXPENDITURES	**48,295**	**8,273**	**17.13%**	**6,395**
Excess (deficiency) of revenues Over (under) expenditures	310	40,295	n/a	(6,360)
OTHER FINANCING SOURCES (USES)				
Operating Transfers-Out	-	(80)	0.00%	(9)
TOTAL FINANCING SOURCES (USES)	**-**	**(80)**	**0.00%**	**(9)**
Net change in fund balance	$ 310	$ 40,215	n/a	$ (6,369)
FUND BALANCE, BEGINNING (OCT 1, 2025)	**1**	**1**		
FUND BALANCE, ENDING	**$ 311**	**$ 40,216**		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	MAY-26 ACTUAL
REVENUES				
Interest - Investments	$ -	$ 221	0.00%	$ 24
TOTAL REVENUES	**-**	**221**	**0.00%**	**24**
EXPENDITURES				
Construction In Progress				
Construction in Progress B	-	1,500	0.00%	1,025
Total Construction In Progress	-	1,500	0.00%	1,025
TOTAL EXPENDITURES	**-**	**1,500**	**0.00%**	**1,025**
Excess (deficiency) of revenues Over (under) expenditures	-	(1,279)	0.00%	(1,001)
OTHER FINANCING SOURCES (USES)				
Interfund Transfer - In	-	80	0.00%	9
TOTAL FINANCING SOURCES (USES)	**-**	**80**	**0.00%**	**9**
Net change in fund balance	$ -	$ (1,199)	0.00%	$ (992)
FUND BALANCE, BEGINNING (OCT 1, 2025)	**-**	**8,542**		
FUND BALANCE, ENDING	**$ -**	**$ 7,343**		

Beacon Lakes
Community Development District

Supporting Schedules

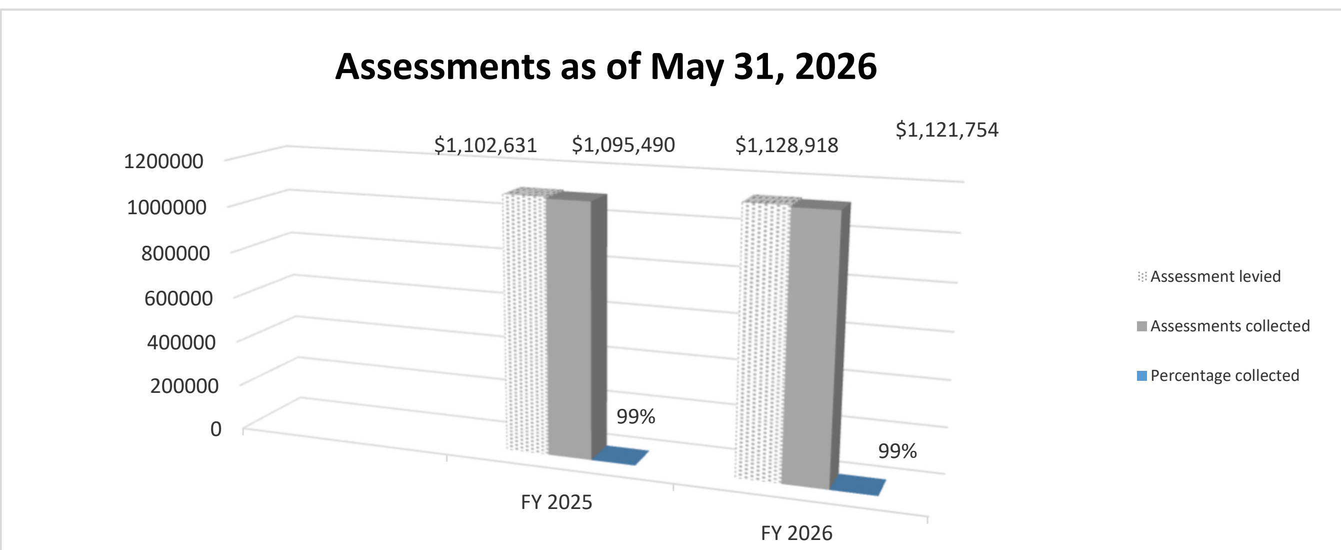
May 31, 2026

BEACON LAKES

Community Development District

Non-Ad Valorem Special Assessments
(Miami-Dade County - Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2026

Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	ALLOCATION BY FUND General Fund	2003 Debt Service Fund	2007 Debt Service Fund
Assessments Levied				$ 1,128,918	$ 964,401	$ 113,887	$ 50,630
Allocation %				100%	85.43%	10.09%	4.48%
11/17/25	$ 86,524	$ 3,642	$ 874	$ 91,040	$ 77,773	$ 9,184	$ 4,083
11/25/25	3,542	198	36	3,776	3,226	381	169
11/28/25	632,794	26,633	6,392	665,819	568,789	67,169	29,861
12/05/25	180,157	7,582	1,820	189,559	161,934	19,123	8,501
12/24/25	139,477	5,796	1,409	146,682	125,306	14,797	6,578
01/09/26	1,949	61	20	2,030	1,734	205	91
02/11/26	5,646	116	57	5,820	4,972	587	261
03/11/26	7,680	78	78	7,836	6,694	790	351
04/17/26	9,102	0	92	9,194	7,854	927	412
TOTAL	**$ 1,066,871**	**$ 44,106**	**$ 10,776**	**$ 1,121,754**	**$ 958,281**	**$ 113,164**	**$ 50,309**
% COLLECTED				99.4%	99.4%	99.4%	99.4%
TOTAL OUTSTANDING				**$ 7,164**	**$ 6,120**	**$ 723**	**$ 321**



Cash & Investment Report
May 31, 2026

ACCOUNT NAME	BANK NAME	YIELD	BALANCE	
OPERATING FUND				
Government Checking	Valley National Bank	3.56%	$ 1,154,386	
Public Funds Money Market Account	BankUnited	3.32%	602,330	
DEBT SERVICE AND CAPITAL PROJECT FUNDS				
Series 2007B Prepayment Account	U.S. Bank	3.50%	2,758	
Series 2007B Reserve Account	U.S. Bank	3.50%	3,100	
Series 2007B Revenue Acct	U.S. Bank	3.50%	92	
Series 2007B Acquisition & Construction Acct	U.S. Bank	3.50%	7,343	
		Subtotal	13,294	(1)
		Total	**$ 1,770,010**	

NOTE 1 - U.S. BANK OPEN ENDED MONTHLY COMMERCIAL PAPER MANUAL SWEEP.

Bank Account Statement

Beacon Lakes CDD

Monday, June 15, 2026
Page 1
SINGUANZO2

Bank Account No. 0300
Statement No. 05-26
Statement Date 05/31/2026

G/L Account No. 101003 Balance	1,154,386.40	**Statement Balance**	1,158,386.40
		Outstanding Deposits	0.00
Positive Adjustments	0.00	**Subtotal**	1,158,386.40
Subtotal	1,154,386.40	**Outstanding Checks**	-4,000.00
Negative Adjustments	0.00	**Ending Balance**	1,154,386.40
Ending G/L Balance	1,154,386.40		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Outstanding Checks							
05/06/2026	Payment	100243	PROLOGIS	Inv: 050126-			-4,000.00
Total Outstanding Checks							-4,000.00

Series 2007 Special Assessment Bonds

1. Recap of Capital Project Fund Activity Thru May 31, 2026

Opening Balance in Construction Account 8/20/2007		$	22,835,770
Source of Funds: Interest Earned			869,689
Transfer from Series 2003 Redemption Fund 08/20/07			142,159
Developer construction reimbursement to CDD	10/10/2008		53,369
Mitigation Credit fr Codina Development	8/27/2009		233,750
Transfer to Series 2007A (FPL Broker Commission)	8/27/2013		(142,159)
CSX material credit	9/4/2014		731
Transfer from 2003 Construction Account			1,355,213
Transfer from 2007 A Reserve Account			134,514
Transfer from 2007 B Reserve Account			62,350
Disbursements:	To Vendors		25,348,237
	Cost of Issuance		188,904
Adjusted Balance in Construction Account @ May 31, 2026		**$**	**7,343**

MEMORANDUM

TO: Board of Supervisors
FROM: Sergio Inguanzo, District Accountant
CC: Camille Berloune, District Manager
DATE: August 5, 2026, Cancellation
SUBJECT: June 2026 Financial Report

Please find enclosed the June 2026 financials for Beacon Lakes CDD. To assist with your review, below is information on each of the District's major funds. Should you have any other questions or require additional information, please do not hesitate to contact me at Sergio.Inguanzo@inframark.com.

Finance Report

General Fund

- At the current target budget of 75%, total expenditure through June was approximately 66% of the annual budget with the following notes for the fiscal year:
  - ProfServ-Trustee Fees – U.S. Bank fees thru 4/30/26
  - Auditing Services – McDirmit Davis FY 2025 audit paid in full
  - Insurance – General Liability – Public Risk Insurance Agency paid in full
  - Legal Advertising – The McClatchy Co December 2025 ad
  - Misc-Web Hosting – Innersync Studios paid in full
  - Contracts-Other Services – CSX Transportation annual fee paid in full
  - Contracts-Water Analysis – Hydrologic Associates quarterly water analysis
  - Electricity-General – FPL to-date
  - R&M-Mulch – Greenscape Landscape Maintenance mulch installation
  - R&M-Railroad Crossing – American Track Generations LLC repairs to-date

INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

Beacon Lakes Community Development District

Financial Report

June 30, 2026

Table of Contents

FINANCIAL STATEMENTS

SUPPORTING SCHEDULES

Beacon Lakes
Community Development District

Financial Statements

(Unaudited)

June 30, 2026

Balance Sheet
June 30, 2026

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2003 DEBT SERVICE FUND	SERIES 2007 DEBT SERVICE FUND	SERIES 2007 CAPITAL PROJECTS FUND	TOTAL
ASSETS					
Cash - Checking Account	$ 1,099,346	$ -	$ -	$ -	$ 1,099,346
Accounts Receivable	5,469	-	-	-	5,469
Due From Other Funds	-	264,130	34,598	-	298,728
Investments:					
Money Market Account	603,973	-	-	-	603,973
Acquisition & Construction Account	-	-	-	7,375	7,375
Prepayment Account B	-	-	2,766	-	2,766
Reserve Fund B	-	-	3,100	-	3,100
Revenue Fund	-	-	92	-	92
Prepaid Items	5,609	-	-	-	5,609
Deposits	539	-	-	-	539
TOTAL ASSETS	**$ 1,714,936**	**$ 264,130**	**$ 40,556**	**$ 7,375**	**$ 2,026,997**
LIABILITIES					
Accounts Payable	$ 5,041	$ -	$ -	$ -	$ 5,041
Accrued Expenses	46,046	-	-	-	46,046
Due To Other Funds	298,728	-	-	-	298,728
TOTAL LIABILITIES	**349,815**	**-**	**-**	**-**	**349,815**
FUND BALANCES					
Nonspendable:					
Prepaid Items	5,609	-	-	-	5,609
Deposits	539	-	-	-	539
Restricted for:					
Debt Service	-	264,130	40,556	-	304,686
Capital Projects	-	-	-	7,375	7,375
Assigned to:					
Operating Reserves	215,630	-	-	-	215,630
Reserves - Irrigation System	72,277	-	-	-	72,277
Unassigned:	1,071,066	-	-	-	1,071,066
TOTAL FUND BALANCES	**$ 1,365,121**	**$ 264,130**	**$ 40,556**	**$ 7,375**	**$ 1,677,182**
TOTAL LIABILITIES & FUND BALANCES	**$ 1,714,936**	**$ 264,130**	**$ 40,556**	**$ 7,375**	**$ 2,026,997**

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUN-26 ACTUAL
REVENUES				
Interest - Investments	$ 25,000	$ 48,074	192.30%	$ 4,914
Interest - Tax Collector	-	1,029	0.00%	-
Special Assmnts- Tax Collector	964,399	964,401	100.00%	6,120
Special Assmnts- Discounts	(38,576)	(37,403)	96.96%	275
TOTAL REVENUES	**950,823**	**976,101**	**102.66%**	**11,309**
EXPENDITURES				
Administration				
ProfServ-Dissemination Agent	2,000	-	0.00%	-
ProfServ-Engineering	25,000	11,077	44.31%	2,865
ProfServ-Legal Services	27,000	11,515	42.65%	500
ProfServ-Mgmt Consulting	69,300	51,975	75.00%	5,775
ProfServ-Special Assessment	10,875	10,875	100.00%	-
ProfServ-Trustee Fees	9,616	9,616	100.00%	-
Auditing Services	5,000	3,900	78.00%	-
Postage and Freight	400	36	9.00%	-
Insurance - General Liability	15,368	13,531	88.05%	-
Legal Advertising	1,000	5,726	572.60%	-
Misc-Assessment Collection Cost	9,644	9,270	96.12%	64
Misc-Contingency	331	60	18.13%	-
Misc-Web Hosting	1,570	1,626	103.57%	27
Office Supplies	350	-	0.00%	-
Annual District Filing Fee	175	175	100.00%	-
Total Administration	177,629	129,382	72.84%	9,231
Field				
ProfServ-Field Management	48,000	36,000	75.00%	4,000
Contracts-Janitorial Services	78,498	58,779	74.88%	6,435
Contracts-Other Services	1,967	1,967	100.00%	-
Contracts-Water Analysis	19,300	7,200	37.31%	-
Contracts-Wetland Mitigation	26,672	20,004	75.00%	-
Contracts-Landscape	191,652	143,739	75.00%	15,971
Contracts-Canal Maint/Cleaning	86,148	64,612	75.00%	3,533
Contracts-Railroad Crossing	18,552	13,914	75.00%	3,092
Electricity - General	13,149	10,807	82.19%	1,193
R&M-General	3,000	-	0.00%	-
R&M-Grounds	82,953	6,538	7.88%	-

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUN-26 ACTUAL
R&M-Irrigation	48,000	23,271	48.48%	2,507
R&M-Mulch	-	51,040	0.00%	-
R&M-Trees and Trimming	36,900	-	0.00%	-
R&M-Mitigation	10,950	7,250	66.21%	-
R&M-Railroad Crossing	21,000	28,406	135.27%	-
Misc-Contingency	48,066	-	0.00%	-
Total Field	734,807	473,527	64.44%	36,731
TOTAL EXPENDITURES	**912,436**	**602,909**	**66.08%**	**45,962**
Excess (deficiency) of revenues Over (under) expenditures	38,387	373,192	n/a	(34,653)
Net change in fund balance	$ 38,387	$ 373,192	n/a	$ (34,653)
FUND BALANCE, BEGINNING (OCT 1, 2025)	**991,929**	**991,929**		
FUND BALANCE, ENDING	**$ 1,030,316**	**$ 1,365,121**		

BEACON LAKES
Community Development District

Series 2003 Debt Service Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUN-26 ACTUAL
REVENUES				
Interest - Investments	$ -	$ -	0.00%	$ -
Special Assmnts- Tax Collector	113,887	113,887	100.00%	723
Special Assmnts- Discounts	(4,556)	(4,417)	96.95%	33
TOTAL REVENUES	**109,331**	**109,470**	**100.13%**	**756**
EXPENDITURES				
Administration				
Misc-Assessment Collection Cost	1,139	1,095	96.14%	8
Total Administration	1,139	1,095	96.14%	8
Debt Service				
Debt Retirement - Other	108,192	-	0.00%	-
Total Debt Service	108,192	-	0.00%	-
TOTAL EXPENDITURES	**109,331**	**1,095**	**1.00%**	**8**
Excess (deficiency) of revenues Over (under) expenditures	-	108,375	0.00%	748
Net change in fund balance	$ -	$ 108,375	0.00%	$ 748
FUND BALANCE, BEGINNING (OCT 1, 2025)	**155,755**	**155,755**		
FUND BALANCE, ENDING	**$ 155,755**	**$ 264,130**		

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUN-26 ACTUAL
REVENUES				
Interest - Investments	$ -	$ 255	0.00%	$ 18
Special Assmnts- Tax Collector	50,630	50,630	100.00%	321
Special Assmnts- Discounts	(2,025)	(1,964)	96.99%	14
TOTAL REVENUES	**48,605**	**48,921**	**100.65%**	**353**
EXPENDITURES				
Administration				
Misc-Assessment Collection Cost	506	487	96.25%	3
Total Administration	506	487	96.25%	3
Debt Service				
Debt Retirement Series B	5,000	5,000	100.00%	-
Debt Retirement - Other	39,999	-	0.00%	-
Interest Expense Series B	2,790	2,790	100.00%	-
Total Debt Service	47,789	7,790	16.30%	-
TOTAL EXPENDITURES	**48,295**	**8,277**	**17.14%**	**3**
Excess (deficiency) of revenues Over (under) expenditures	310	40,644	n/a	350
OTHER FINANCING SOURCES (USES)				
Operating Transfers-Out	-	(89)	0.00%	(9)
TOTAL FINANCING SOURCES (USES)	**-**	**(89)**	**0.00%**	**(9)**
Net change in fund balance	$ 310	$ 40,555	n/a	$ 341
FUND BALANCE, BEGINNING (OCT 1, 2025)	**1**	**1**		
FUND BALANCE, ENDING	**$ 311**	**$ 40,556**		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUN-26 ACTUAL
REVENUES				
Interest - Investments	$ -	$ 244	0.00%	$ 22
TOTAL REVENUES	**-**	**244**	**0.00%**	**22**
EXPENDITURES				
Construction In Progress				
Construction in Progress B	-	1,500	0.00%	-
Total Construction In Progress	-	1,500	0.00%	-
TOTAL EXPENDITURES	**-**	**1,500**	**0.00%**	**-**
Excess (deficiency) of revenues Over (under) expenditures	-	(1,256)	0.00%	22
OTHER FINANCING SOURCES (USES)				
Interfund Transfer - In	-	89	0.00%	9
TOTAL FINANCING SOURCES (USES)	**-**	**89**	**0.00%**	**9**
Net change in fund balance	$ -	$ (1,167)	0.00%	$ 31
FUND BALANCE, BEGINNING (OCT 1, 2025)	**-**	**8,542**		
FUND BALANCE, ENDING	**$ -**	**$ 7,375**		

Beacon Lakes
Community Development District

Supporting Schedules

June 30, 2026

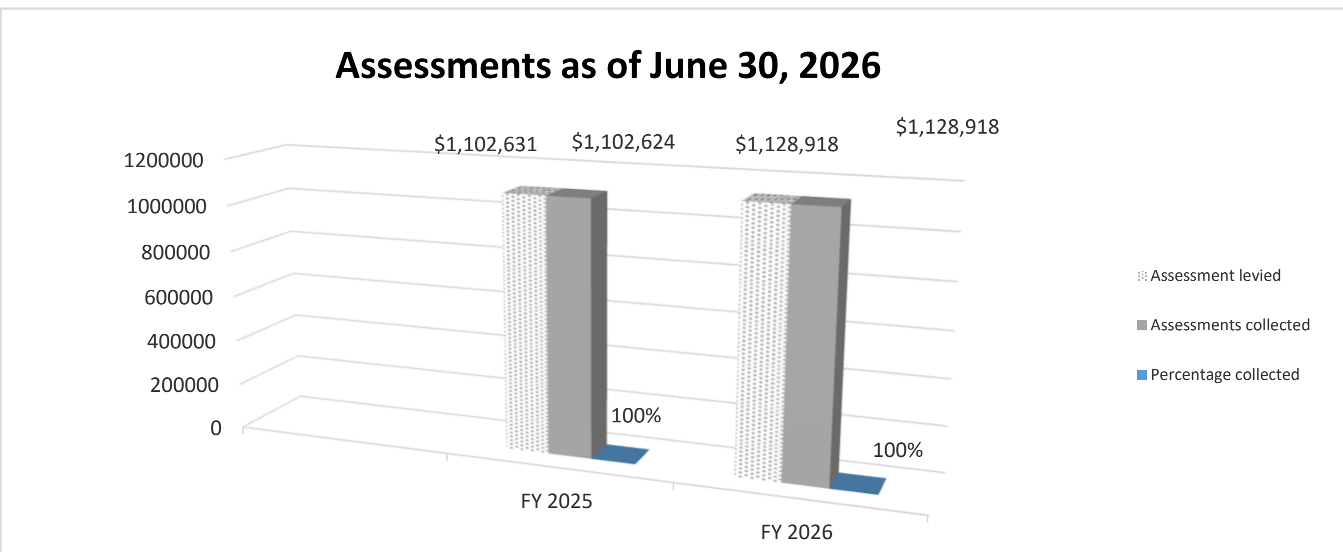
BEACON LAKES

Community Development District

Non-Ad Valorem Special Assessments
(Miami-Dade County - Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2026

					ALLOCATION BY FUND		
Date Received	**Net Amount Received**	**Discount / (Penalties) Amount**	**Collection Costs**	**Gross Amount Received**	**General Fund**	**2003 Debt Service Fund**	**2007 Debt Service Fund**
Assessments Levied				$ 1,128,918	$ 964,401	$ 113,887	$ 50,630
Allocation %				100%	85.43%	10.09%	4.48%
11/17/25	$ 86,524	$ 3,642	$ 874	$ 91,040	$ 77,773	$ 9,184	$ 4,083
11/25/25	3,542	198	36	3,776	3,226	381	169
11/28/25	632,794	26,633	6,392	665,819	568,789	67,169	29,861
12/05/25	180,157	7,582	1,820	189,559	161,934	19,123	8,501
12/24/25	139,477	5,796	1,409	146,682	125,306	14,797	6,578
01/09/26	1,949	61	20	2,030	1,734	205	91
02/11/26	5,646	116	57	5,820	4,972	587	261
03/11/26	7,680	78	78	7,836	6,694	790	351
04/17/26	9,102	0	92	9,194	7,854	927	412
06/29/26	7,411	(322)	75	7,164	6,120	723	321
TOTAL	**$ 1,074,283**	**$ 43,784**	**$ 10,851**	**$ 1,128,918**	**$ 964,401**	**$ 113,887**	**$ 50,630**

% COLLECTED	100.0%	100.0%	100.0%	100.0%



Cash & Investment Report
June 30, 2026

ACCOUNT NAME	BANK NAME	YIELD	BALANCE	
OPERATING FUND				
Government Checking	Valley National Bank	3.56%	$ 1,099,346	
Public Funds Money Market Account	BankUnited	3.32%	603,973	
DEBT SERVICE AND CAPITAL PROJECT FUNDS				
Series 2007B Prepayment Account	U.S. Bank	3.50%	2,766	
Series 2007B Reserve Account	U.S. Bank	3.50%	3,100	
Series 2007B Revenue Acct	U.S. Bank	3.50%	92	
Series 2007B Acquisition & Construction Acct	U.S. Bank	3.50%	7,375	
		Subtotal	13,333	(1)
		Total	**$ 1,716,653**	

NOTE 1 - U.S. BANK OPEN ENDED MONTHLY COMMERCIAL PAPER MANUAL SWEEP.

Bank Account Statement

Beacon Lakes CDD

Thursday, July 9, 2026
Page 1
SINGUANZO2

Bank Account No.	0300		
Statement No.	06-26	**Statement Date**	06/30/2026

G/L Account No. 101003 Balance	1,099,346.34	**Statement Balance**	1,100,421.10
		Outstanding Deposits	0.00
Positive Adjustments	0.00	**Subtotal**	1,100,421.10
Subtotal	1,099,346.34	**Outstanding Checks**	-1,074.76
Negative Adjustments	0.00	**Ending Balance**	1,099,346.34
Ending G/L Balance	1,099,346.34		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Outstanding Checks							
06/26/2026	Payment	300088	FLORIDA POWER AND LIGHT- ACH	Inv: 062526-1012-ACH			-114.65
06/26/2026	Payment	300089	FLORIDA POWER AND LIGHT- ACH	Inv: 062526-5229-ACH			-363.83
06/26/2026	Payment	300090	FLORIDA POWER AND LIGHT- ACH	Inv: 062526-6545-ACH			-457.18
06/26/2026	Payment	300091	FLORIDA POWER AND LIGHT- ACH	Inv: 062526-9141-ACH			-104.07
06/26/2026	Payment	300092	FLORIDA POWER AND LIGHT- ACH	Inv: 062526-6312-ACH			-35.03
Total Outstanding Checks							-1,074.76

Series 2007 Special Assessment Bonds

1. Recap of Capital Project Fund Activity Thru June 30, 2026

Opening Balance in Construction Account 8/20/2007		$	22,835,770
Source of Funds: Interest Earned			869,711
Transfer from Series 2003 Redemption Fund 08/20/07			142,159
Developer construction reimbursement to CDD	10/10/2008		53,369
Mitigation Credit fr Codina Development	8/27/2009		233,750
Transfer to Series 2007A (FPL Broker Commission)	8/27/2013		(142,159)
CSX material credit	9/4/2014		731
Transfer from 2003 Construction Account			1,355,213
Transfer from 2007 A Reserve Account			134,514
Transfer from 2007 B Reserve Account			62,359
Disbursements:	To Vendors		25,348,237
	Cost of Issuance		188,904
Adjusted Balance in Construction Account @ June 30, 2026		**$**	**7,375**

MEMORANDUM

TO: District Manager

FROM: Billing Cochran, P.A.
District Counsel

DATE: June 11, 2026

RE: 2026 Legislative Update

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

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

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

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

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

2. Chapter [TBD], Laws of Florida (HB 273). This legislation revises Florida law governing state financial assistance and rural economic development programs to include certain special districts and improve payment processing for eligible rural entities. The bill amends Section 215.971, Florida Statutes to allow state agencies, under certain conditions, to directly facilitate or expedite payment of invoices for counties, municipalities, and qualifying special districts, particularly those located in rural areas or designated rural areas of opportunity. It authorizes agencies to structure agreements so that eligible rural governments and certain special districts, especially those providing water and wastewater services, receive faster payment processing for verified, completed work. The intent is to reduce financial strain and cash flow challenges that rural entities often face when administering state-funded projects, while preserving existing legal and regulatory requirements. The legislation also amends Section 288.0656, Florida Statutes to expand the definition of "rural community" to explicitly include independent special districts that provide water and wastewater services within rural areas of opportunity. This expansion makes those districts eligible for rural economic development support programs and related state assistance. The act takes effect July 1, 2026.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

RESOLUTION 2026-10

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

WHEREAS, the Beacon Lakes Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; 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 BEACON LAKES 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 5th day of August 2026.

ATTEST:

BEACON LAKES
COMMUNITY DEVELOPMENT DISTRICT

____
Secretary/Assistant Secretary

____
Chair, Board of Supervisors

Exhibit A: Performance Measures/Standards and Annual Reporting

Memorandum

To: Board of Supervisors

From: District Management

Date: 8/5/2026

RE: HB7013 – Special Districts Performance Measures and Standards

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To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during its 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2026), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

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

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

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

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

Exhibit A:

Goals, Objectives, and Annual Reporting Form

Beacon Lakes Community Development District ("District")
Performance Measures/Standards & Annual Reporting Form

October 1, 2026 – September 30, 2027

<u>1. Community Communication and Engagement</u>

Goal 1.1: Public Meetings Compliance

Objective: Hold at least four regular Board of Supervisor ("Board") meetings per year to conduct District-related business and discuss community needs.
Measurement: Number of public Board meetings held annually as evidenced by meeting minutes and legal advertisements.
Standard: A minimum of four Board meetings were held during the fiscal year.
Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.
Measurement: Timeliness and method of meeting notices as evidenced by posting to the District's website, publishing in local newspaper of general circulation, and or via electronic communication.
Standard: 100% of meetings were advertised in accordance with Florida Statutes on at least two mediums (e.g., newspaper, District website, electronic communications).
Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly District website checks.
Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.
Standard: 100% of monthly website checks were completed by District Management or third party vendor.
Achieved: Yes ☐ No ☐

<u>2. Infrastructure and Facilities Maintenance</u>

Goal 2.1: Field Management and/or District Management Site Inspections Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.
Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.
Standard: 100% of site visits were successfully completed as described within District Management services agreement
Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.
Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to District's infrastructure and related systems.
Standard: Minimum of one inspection was completed in the fiscal year by the District's engineer.
Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.
Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on the District's website and/or within District records.
Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the District's website.
Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the District's website the most recent versions of the following documents: Florida Auditor General link (https://flauditor.gov/) to obtain current and past Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.
Measurement: Florida Auditor General link (https://flauditor.gov/) to the Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the District's website.
Standard: District's website contains 100% of the following information: Department of Financial Services link to obtain Annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.
Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the Florida Auditor General link (https://flauditor.gov/) to the results to the District's website for public inspection, and transmit to the State of Florida.
Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing Board approval and annual audit is available on the District's website and transmitted to the State of Florida.
Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the District's website and transmitted to the State of Florida.
Achieved: Yes ☐ No ☐

SIGNATURES:
Chair/Vice Chair: ______________________________ Date: _____________________
Printed Name: _________________________________
Beacon Lakes Community Development District

District Manager: ______________________________ Date: _____________________
Printed Name: _________________________________
Beacon Lakes Community Development District

RESOLUTION 2026-11

A RESOLUTION OF THE BEACON LAKES COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2026/2027

WHEREAS**,** the Beacon Lakes Community Development District (the "District") is a local unit of special-purpose government organized and existing in accordance with Chapter 190, Florida Statutes, and situated entirely within Miami-Dade County, Florida; and

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time and location of the District's meetings; and

WHEREAS, the Board has proposed the Fiscal Year 2026/2027 annual meeting schedule as attached in **Exhibit A**;

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BEACON LAKES COMMUNITY DEVELOPMENT DISTRICT

1. The Fiscal Year 2026/2027 annual public meeting schedule attached hereto and incorporated by reference herein as Exhibit A is hereby approved and will be published and filed in accordance with the requirements of Florida law.

This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 5th DAY OF AUGUST 2026.

ATTEST:	**BEACON LAKES COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
Asst. Secretary	Chair / Vice Chair

EXHIBIT “A”

BOARD OF SUPERVISORS MEETING DATES
BEACON LAKES COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027

October 7, 2026
November 4, 2026
December 2, 2026
January 6, 2027
February 3, 2027
March 3, 2027
April 7, 2027 (Budget Workshop)
May 5, 2027 (Proposed Budget Meeting)
June 2, 2027
July 7, 2027
August 4, 2027 (Final Budget Meeting)
September 1, 2027

The Board of Supervisors of the Beacon Lakes Community Development District has scheduled their meetings for Fiscal Year 2027 at 9:00 a.m. at 8355 N.W. 12th Street, Doral, Florida, 33126 on the first Wednesday of each month.

McDirmit Davis

1800 Pembrook Drive, Suite 170
Orlando, Florida 32810
407-843-5406
www.mcdirmitdavis.com

May 1, 2026

Board of Supervisors
Beacon Lakes Community Development District
11555 Heron Bay Blvd, Suite 201
Coral Springs, FL 33076

The following represents our understanding of the services we will provide *Beacon Lakes Community Development District*.

You have requested that we audit the governmental activities, and each major fund of *Beacon Lakes Community Development District* (the "District"), as of September 30, 2026, and for the year then ended and the related notes, which collectively comprise the District's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with Government Auditing Standards, will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis

Auditor Responsibilities
We will conduct our audit in accordance with GAAS and in accordance with *Government Auditing Standards*, and Chapter 10.550, *Rules of the Auditor General*. As part of an audit in accordance with GAAS, Government Auditing Standards, and Chapter 10.550, *Rules of the Auditor General*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and Government Auditing Standards.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations
As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities
Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
b. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements;
c. To provide us with:
    i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
    ii. Additional information that we may request from management for the purpose of the audit;
    iii. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence.
d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole;
g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
j. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon. The accompanying supplementary information will be presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information, which is the responsibility of management, will be subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. Our auditor's report will provide an opinion on the supplementary information in relation to the basic financial statements as a whole.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

Nonattest Services
With respect to any nonattest services we perform, such as drafting the financial statements, we will not assume management responsibilities on behalf of the District. However, we will provide advice and recommendations to assist management of the District in performing its responsibilities.

The District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards, including Government Auditing Standards
- The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of the preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

Reporting
We will issue a written report upon completion of our audit of the District's basic financial statements. Our report will be addressed to the governing body of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

We also will issue a written report on the District's compliance with the requirements of Section 218.415, Florida Statutes upon completion of our audit.

Other
We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Provisions of Engagement Administration, Timing and Fees
During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

We expect to begin our audit in January 2027 and the audit reports and all corresponding reports will be issued no later than June 30, 2027.

Tamara Campbell is the engagement partner for the audit services specified in this letter. Her responsibilities include supervising McDirmit Davis, LLC's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fee for these services described in this letter will be $4,000 for the year ended September 30, 2026 ($4,100 for the year ended September 30, 2027, and $4,100 for the year ended September 30, 2028), inclusive of all costs and out-of-pocket expenses, unless the scope of the engagement is changed; the assistance that the District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding.

Our invoices for fees shall be rendered upon completion of the work, shall provide sufficient detail to demonstrate that fees charged are solely for the specified services as actually rendered and shall demonstrate compliance with the terms of this agreement.

This Agreement provides for the agreement period of three (3) years, unless terminated earlier in accordance with this Agreement. This agreement may be renewed for one additional year subject to the mutual agreement by both parties to the terms and fees for such renewal. The District agrees that Auditor may terminate this Agreement with or without cause by providing sixty (60) days' written notice of termination to the District; provided, however, that the District shall be provided a reasonable opportunity to cure any failure under this Agreement. Auditor agrees that the District may terminate this Agreement immediately with cause. Auditor further agrees that the District may terminate this Agreement by providing thirty (30) days' written notice of termination to Auditor. Upon any termination of this Agreement, Auditor shall be entitled to payment for all work and/or services rendered up until the effective termination date, subject to whatever claims or off-sets the District may have against Auditor.

Whenever possible, we will attempt to use the District's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

Public Records
Auditor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and. Accordingly, Auditor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Auditor acknowledges that the designated public records custodian for the District is INFRAMARK ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Auditor shall 1) Keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Auditor's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Auditor, Auditor shall destroy any duplicate public records

that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District, in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT 954-753-5841, SANDRA.DEMARCO@INFRAMARK.COM, OR AT 11555 HERON BAY BLVD., SUITE 201, CORAL SPRINGS, FL 33076.

The CONTRACTOR and its subcontractors warrant compliance with all federal immigration laws and regulations that relate to their employees. The CONTRACTOR agrees and acknowledges that the OWNER is a public employer subject to the E-Verify requirements as set forth in Section 448.095, Florida Statutes, and that the provisions of Section 448.095, Florida Statutes apply to this Agreement. If the OWNER has a good faith belief that the CONTRACTOR has knowingly hired, recruited or referred an alien who is not authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the OWNER shall terminate this Agreement. If the OWNER has a good faith belief that a subcontractor performing work under this Agreement knowingly hired, recruited or referred an alien who is not duly authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the OWNER shall promptly notify the CONTRACTOR and order the CONTRACTOR to immediately terminate the contract with the subcontractor. The CONTRACTOR shall be liable for any additional costs incurred by the OWNER as a result of the termination of a contract based on CONTRACTOR'S failure to comply with E-Verify requirements evidenced herein.

At the conclusion of our audit engagement, we will communicate to the board the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of McDirmit Davis, LLC and constitutes confidential information. However, we may be requested to make certain audit documentation available to a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities, pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of McDirmit Davis, LLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

In accordance with the requirements of *Government Auditing Standards,* we have attached a copy of our latest external peer review report of our firm for your consideration and files.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

McDirmit Davis

McDirmit Davis, LLC
Orlando, FL
****

RESPONSE:

This letter correctly sets forth our understanding.

Beacon Lakes Community Development District

Acknowledged and agreed on behalf of Beacon Lakes Community Development District by:

____

Title:____

LAW OFFICES
BILLING COCHRAN
ESTABLISHED 1977

KENNETH W. MORGAN, JR.
MICHAEL J. PAWELCZYK
MANUEL R. COMRAS
ANDREW A. RIEF
JEFFERY R. LAWLEY
GINGER E. WALD
SCOTT C. COCHRAN
ALINE O. MARCANTONIO
JOHN C. WEBBER

STEVEN F. BILLING (1947-1998)
HAYWARD D. GAY (1943-2007)

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PALM BEACH GARDENS, FLORIDA 33418
(561) 659-5970
(561) 659-6173 FAX

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PLEASE REPLY TO: FORT LAUDERDALE

CHRISTINE A. BROWN
GABRIELLA A. FERNANDEZ PEREZ
MARLENE E. GONZALEZ
LORI B. LEWELLEN
LIZA E. SMOKER
LUCAS A. WILLIAMS

OF COUNSEL:
CLARK J. COCHRAN, JR.
SUSAN F. DELEGAL
DENNIS E. LYLES
BRUCE M. RAMSEY
RICHARD T. WOULFE

March 20, 2026

<u>VIA E-MAIL</u>

Ms. Camille Berloune
Inframark
11555 Heron Bay Blvd., Suite 201
Coral Springs, Florida 33076

**Re: Beacon Lakes Community Development District ("District")
Right-of-Way Deed**

Dear Camille:

Enclosed for the Official Records of the District, please find a copy of the Right-of-Way Deed between the District and Miami-Dade County, dated July 21, 2025, and recorded on March 19, 2026 at O.R. Book 35212, Page 4697 of the Public Records of Miami-Dade County, Florida.

We will maintain a copy of this instrument in our files. Should you have any questions or wish to discuss this further, please do not hesitate to contact me.

Very truly yours,

Liza Smoker

LIZA E. SMOKER
For the Firm

Enclosure

CFN 2026R0187686
OR BK 35212 Pgs 4697-4703 (7Pgs)
RECORDED 03/19/2026 13:41:05
JUAN FERNANDEZ-BARQUIN
CLERK OF THE COURT & COMPTROLLER
MIAMI-DADE COUNTY, FL

Return to:
Miami-Dade County Department of
Transportation and Public Works
Right-of-Way Division
111 NW 1st Street, Suite 1620
Miami, FL 33128-1970
Instrument prepared by:
Jeffrey Whitmore, P.S.M.
Folio No. 25-3936-000-0107
User Department: DTPW

RIGHT-OF-WAY DEED TO MIAMI-DADE COUNTY
CONVEYS THE TITLE FOR HIGHWAY PURPOSES

STATE OF FLORIDA)
)SS
COUNTY OF MIAMI-DADE)

THIS INDENTURE, Made this 21 day of July, A.D. 2025, by and between **Beacon Lakes Community Development District**, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, whose address is 210 North University Drive, Suite 702, Coral Springs, FL 33301, party of the first part, and **MIAMI-DADE COUNTY**, a political subdivision of the State of Florida, and its successors in interest, whose Post Office address is 111 NW 1st Street, Miami, Florida 33128-1970, party of the second part,

WITNESSETH:

That the said party of the first part, for and in consideration of the sum of One Dollar ($1.00) to it in hand paid by the party of the second part, the receipt whereof is hereby acknowledged, and for other and further good and valuable considerations, does hereby grant, bargain and sell to the party of the second part, and its successors in interest, for the purpose of a public highway and purposes incidental thereto, all right, title, interest, claim or demand of the party of the first part, in and to the following described land, situate, lying and being in Miami-Dade County, State of Florida, to-wit:

See attached Exhibit "A".

JUAN FERNANDEZ-BARQUIN CLERK OF THE COURT & COMPTROLLER MIAMI-DADE COUNTY, FLORIDA IN GOD WE TRUST

It is the intention of the party of the first part, by this instrument, to convey to the said party of the second part, and its successors in interest, the land above described for use as a public highway and for all purposes incidental thereto.

It is expressly provided that if and when said highway shall be lawfully and permanently discontinued, the title to the said above described land shall immediately revert to the party of the first part, its successors and assigns, and it or they shall have the right to immediately re-possess the same.

And the said party of the first part will defend the title to said land against the lawful claims of all persons whomsoever, claiming by, through or under it.

IN WITNESS WHEREOF, the said party of the first part has caused these presents to be executed in its name by its proper officers thereunto duly authorized, the day and year first above written.

Signed, Sealed, Attested and delivered in our presence: (**2 witnesses** *for each signature or for all).*

Beacon Lakes Community Development District

Witness
Usette Guyanes - 8355 NW 12 St. Doral, FL 33126
Printed Name & Address

Witness
Diana T. Escobar - 8355 NW 12 St. Doral FL 33126
Printed Name & Address

(Sign)
By: Chairman
JASON TENENBAUM
Printed Name
8355 NW 12TH St. Doral, FL 33126
Address if different

Witness
Usette Guyanes - 8355 NW 12 St Doral FL 33126
Printed Name & Address

Witness
Diana T. Escobar - 8355 NW 12 St Doral FL 33126
Printed Name & Address

(Sign)
Attest: Secretary
Sandra H. Demarco
Printed Name
11555 Heron Bay Blvd #201 Coral Springs, FL 33076
Address if different

STATE OF Florida)
) SS
COUNTY OF miami dade)

I HEREBY CERTIFY, that on this 21st day of July, A.D. 2025, before me, an officer duly authorized to administer oaths and take acknowledgments personally appeared by means of [✓]physical or [ ]online notarization Jason Tenenbaum and Sandra H. Demarco, personally known to me, or proven, by producing the following identification: ______ to be the Chairman and Secretary of **Beacon Lakes Community Development District**, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, and in whose name the foregoing instrument is executed and that said officer(s) severally acknowledged before me that Jason Tenenbaum Sandra Demarco executed said instrument acting under the authority duly vested by said Community Development District.

WITNESS my hand and official seal in the County and State aforesaid, the day and year last aforesaid.

Notary Public State of Florida
Melanie Alessandra Guetton
My Commission HH 469391
Expires 11/30/2027

NOTARY SEAL/STAMP

Notary Signature

Melanie Guetton
Printed Notary Name

Notary Public, State of FL

My commission expires: 11/30/2027

Commission/Serial No. HH409391

The foregoing was accepted and approved on the 3RD day of MARCH, A.D. 2026, by Resolution No. R-165-26 of the Board of County Commissioners of Miami-Dade County, Florida.

By: ______
County Mayor or Designee
JIMMY MORALES
CHIEF OPERATING OFFICER
MIAMI-DADE COUNTY, FL

ATTEST: JUAN FERNANDEZ-BARQUIN
Clerk of the Court and Comptroller

Attested by: Eva Osorio
Deputy Clerk
3/19/2026
Date
Eva Osorio - e405757

COUNTY COMMISSIONERS
MIAMI-DADE COUNTY FLORIDA

Approved as to form and legal sufficiency

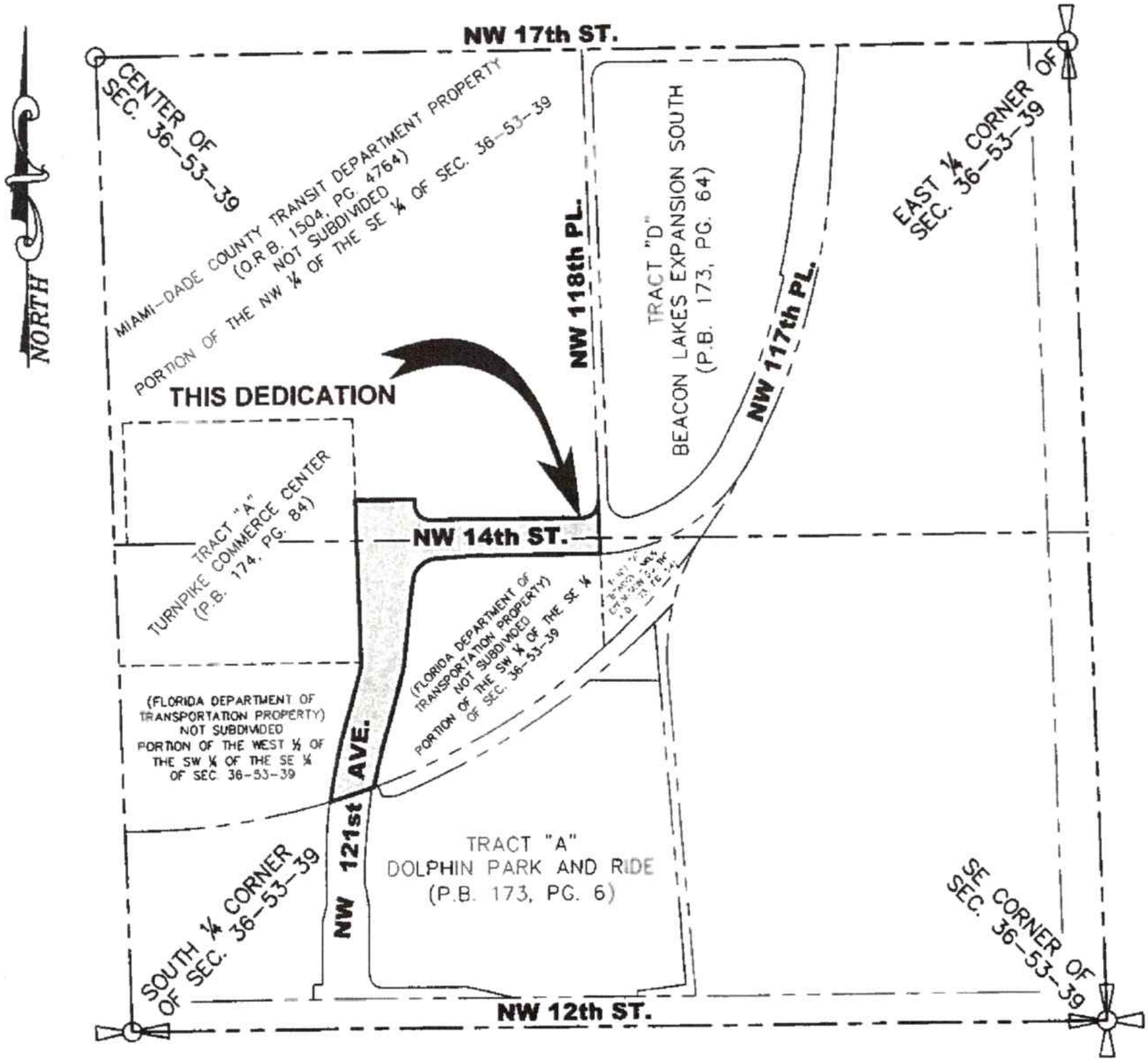
Assistant County Attorney

JUAN FERNANDEZ-BARQUIN CLERK OF THE COURT & COMPTROLLER MIAMI-DADE COUNTY FLORIDA IN GOD WE TRUST

SKETCH AND LEGAL DESCRIPTION RIGHT-OF-WAY DEDICATION MIAMI-DADE COUNTY

EXHIBIT "A"

(THIS IS NOT A BOUNDARY SURVEY)



LOCATION SKETCH

THE SE ¼ OF SECTION 36, TOWNSHIP 53 SOUTH, RANGE 39 EAST, MIAMI-DADE COUNTY, FLORIDA.

(NOT TO SCALE)

See Sheet 2 for Legend and Abbreviations.

This document consists of four (4) sheets and each sheet will not be considered full, valid nor complete unless attached to the others.

CONTOUR LINE
SURVEYORS AND MAPPERS, LLC
CERTIFICATE OF AUTHORIZATION NO. LB 8537
19860 NW 65th Court, Hialeah, FL 33015
Phone: 305-570-1726 | info@clinesurvey.com

DRAWN:	A.J.
CHECKED:	A.A.S.
SCALE:	AS NOTED
DATE:	05-07-2025
PROJ. #:	2025 P4

SKETCH AND LEGAL DESCRIPTION
RIGHT-OF-WAY DEDICATION
MIAMI-DADE COUNTY

(THIS IS NOT A BOUNDARY SURVEY)

LEGEND AND ABBREVIATIONS:

Δ	Central Angle of Curve
F.D.O.T.	Florida Department of Transportation
L	Length of Curve
N/A	Not Applicable
O.R.B.	Official Records Book
P.B.	Plat Book
PG.	Page
P.O.B	Point of Beginning
R	Radius
R/W	Right-of-Way
SQ. FT	Square Feet
SEC.	Section
SEC. 36-53-39	Section 36, Township 53 South, Range 39 East
O	Center of Section
	Quarter Section Corner
	Section Corner

SURVEYOR'S REPORT:

-The survey map and report or the copies thereof are not valid without the signature and the original raised seal of a Florida licensed surveyor and mapper, unless electronically signed.

-The sketch does not represent a land survey.

-Additions or deletions to survey maps or reports by other than the signing party or parties is prohibited without written consent of the signing party or parties.

-This document consists of four (4) sheets and each sheet will not be considered full, valid nor complete unless attached to the others.

SURVEYOR'S CERTIFICATE:

I HEREBY CERTIFY: that the SKETCH AND LEGAL DESCRIPTION of the property described hereon was made under my supervision and that the SKETCH AND LEGAL DESCRIPTION meets the Standard of Practice set forth by the Florida Board of Professional Land Surveyors and Mappers in Chapter 5J-17 Florida Administrative Code pursuant to Section 472.027, Florida Statutes. And, that the sketch hereon is true and correct to the best of my knowledge and belief. Subject to notes and notations shown hereon.

CONTOUR LINE SURVEYORS AND MAPPERS, LLC LB 8537

Arturo A. Sosa
Professional Surveyor and Mapper No. 2629
State of Florida
asosa@clinesurvey.com

JUAN FERNANDEZ-BARQUIN CLERK OF THE COURT & COMPTROLLER MIAMI-DADE COUNTY, FLORIDA IN GOD WE TRUST

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SHEET: 2 OF 4 SHEETS

LEGAL DESCRIPTION
RIGHT-OF-WAY DEDICATION
MIAMI-DADE COUNTY

(THIS IS NOT A BOUNDARY SURVEY)

LEGAL DESCRIPTION:

A portion of the West ½ of the SE ¼ of Section 36, Township 53 South, Range 39 East, Miami-Dade County, Florida, being more particularly described as follows:

BEGIN at the Northwest corner of Tract "A" of "BEACON LAKES EXPANSION SOUTH", according to the Plat thereof, as recorded in Plat Book 173, Page 64 of the Public Records of Miami-Dade County, Florida, said point also being the point of beginning of a curve to the right, a radial line to said point bears S02°06'10"E; thence 14.68 feet along the arc of said curve, having a radius of 478.00 feet and a central angle of 01°45'33" to the point of intersection with a tangent line, said tangent line being 43 feet South of and parallel to the South line of the North ½ of said SE ¼ of Section 36; thence S89°39'23"W along said tangent line for a distance of 319.89 feet; thence S85°50'32"W for a distance of 109.55 feet to the point of intersection with a tangent curve to the left; thence 99.27 feet along the arc of said tangent curve, having a radius of 73.00 feet and a central angle of 77°54'58" to the point of intersection with a tangent line; thence S07°55'34"W along said tangent line for a distance of 39.63 feet to the point of intersection with a non-tangent curve to the right, a radial line to said point bears S84°23'29"E; thence 30.29 feet along the arc of said non-tangent curve, having a radius of 1,576.00 feet and a central angle of 01°06'04" to the point of intersection with a non-tangent line; thence S06°25'52"W along said non-tangent line for a distance of 109.52 feet; thence S05°23'25"W for a distance of 52.20 feet to the point of intersection with a non-tangent curve to the right, a radial line to said point bears S77°26'18"E; thence 82.26 feet along the arc of said non-tangent curve, having a radius of 1,586.00 feet and a central angle of 02°58'18" to the point of intersection with a tangent line; thence S15°32'00"W along said tangent line for a distance of 114.72 feet to the point of intersection with a tangent curve to the left; thence 138.12 feet along the arc of said tangent curve, having a radius of 1,464.55 feet and a central angle of 05°24'13" to the point of intersection with a non-tangent curve to the right, said non-tangent curve being a limited access right-of-way, as shown in FLORIDA DEPARTMENT OF TRANSPORTATION STATE ROAD NO. 836 RIGHT OF WAY MAP, SECTION 87200-2574, a radial line to said point bears S19°57'51"E; thence 125.84 feet along the arc of said non-tangent curve, having a radius of 1,906.00 feet and a central angle of 03°46'58" to the point of intersection with a non-tangent curve to the right, a radial line to said point bears N82°01'54"W; thence 208.16 feet along the arc of said non-tangent curve, having a radius of 1,576.55 feet and a central angle of 07°33'54" to the point of intersection with a tangent line; thence N15°32'00"E along said tangent line for a distance of 114.72 feet to the point of intersection with a tangent curve to the left; thence 54.98 feet along the arc of said tangent curve, having a radius of 1,474.00 feet and a central angle of 02°08'14" to the point of intersection with a non-tangent line; thence N01°46'15"W along said non-tangent line and along the East line of Tract "A" of TURNPIKE COMMERCE CENTER, according to the Plat thereof, as recorded in Plat Book 174, Page 84 of the Public Records of Miami-Dade County, Florida, for a distance of 448.92 feet; thence N89°39'23"E for a distance of 161.89 feet; thence S00°20'37"E for a distance of 15.26 feet to the point of intersection with a tangent curve to the left; thence 62.83 feet along the arc of said tangent curve, having a radius of 40.00 feet and a central angle of 90°00'00" to the point of intersection with a tangent line, said tangent line being 55 feet North of and parallel to the South line of the North ½ of said SE ¼ of Section 36; thence N89°39'23"E along said tangent line for a distance of 413.39 feet to the point of intersection with a tangent curve to the left; thence 71.80 feet along the arc of said tangent curve, having a radius of 45.00 feet and a central angle of 91°24'56" to the point of intersection with the East line of the West ½ of said SE ¼ of Section 36; thence S01°45'33"E along said line for a distance of 143.93 feet to the POINT OF BEGINNING. Containing 156,295 square feet or 3.59 acres, more or less.

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SCALE:	N/A
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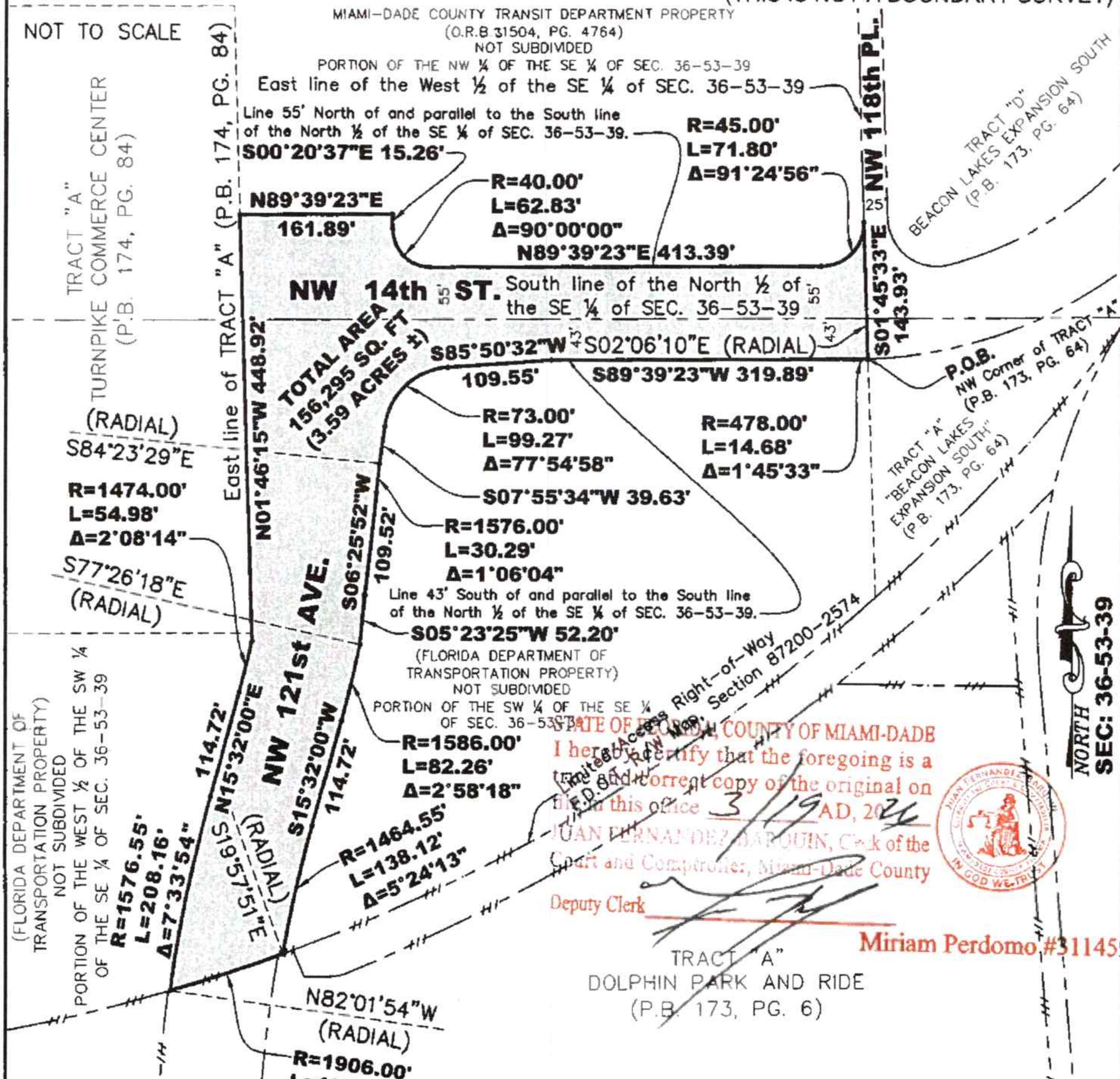
PROJ. #:	2025 P4

SHEET: 3 OF 4 SHEETS

OR BK 35212 PG 4703
LAST PAGE

SKETCH TO ACCOMPANY LEGAL DESCRIPTION
RIGHT-OF-WAY DEDICATION
MIAMI-DADE COUNTY

(THIS IS NOT A BOUNDARY SURVEY)



STATE OF FLORIDA, COUNTY OF MIAMI-DADE
I hereby certify that the foregoing is a true and correct copy of the original on file in this office 3/19 AD, 2024
JUAN FERNANDEZ-BARQUIN, Clerk of the Court and Comptroller, Miami-Dade County
Deputy Clerk
Miriam Perdomo #311459

See Sheet 2 for Legend and Abbreviations.

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SHEET:
4
OF 4 SHEETS

MINUTES OF MEETING
BEACON LAKES
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Beacon Lakes Community Development District was held on Wednesday, June 3, 2026, and called to order at 9:00 a.m. at 8355 NW 12th Street, Doral, Florida 33126.

Present and constituting a quorum were:

Jason Tenenbaum	Chairperson
Maricela Rodriguez	Vice Chairperson
Dunia Ramirez	Assistant Secretary

Also present were:

Camille Berloune	District Manager
Ginger Wald	District Counsel
Juan Alvarez	District Engineer *(via phone call)*
Sergio Inguanzo	District Accountant *(via Teams)*
Carlos Lopez-Cantera	Pan American Companies *(via Teams)*

This is not a certified or verbatim transcript but rather represents the context and summary of the meeting. The full meeting is available in audio format upon request. Contact the District Office for any related costs for an audio copy.

FIRST ORDER OF BUSINESS **Call to Order and Roll Call**

Ms. Berloune called the meeting to order and called the roll. A quorum was established.

SECOND ORDER OF BUSINESS **Approval of Agenda**

Ms. Berloune requested a motion to approve the agenda.

> On MOTION by Mr. Tenenbaum, seconded by Ms. Rodriguez with all in favor, the agenda was approved as amended. 3-0

THIRD ORDER OF BUSINESS **Audience Comments**

There being none, the next order of business followed.

FOURTH ORDER OF BUSINESS **Staff Reports**

A. District Accountant

i. Acceptance of March and April 2026 Financial Statements

A discussion ensued with no additions.

B. District Counsel

i. Reminder of Form 1 Update

Ms. Wald reminded the Board to submit their Form 1 before the deadline.

C. District Engineer

Mr. Alvarez provided an update on the railroad crossing project. He explained that what began as a simple crossing repair has expanded following County review. The County has requested additional improvements, including milling and resurfacing the entire signalized intersection, which may also require upgrades to related infrastructure such as traffic signal components.

Mr. Alvarez advised that, under the existing three-party agreement, the additional work requested by the County is expected to be funded by the County. The County is currently reviewing the agreement internally to determine its funding obligations and provide directions on whether it will commit to funding the requested improvements.

At this time, the project remains pending County review, and staff are awaiting further response from the County before proceeding.

The Board asked whether a county representative should attend a future site walkthrough to clarify the requested improvements. Mr. Alvarez stated that the County's requested scope is already clear; the remaining issue is confirmation from County leadership regarding funding.

The Board agreed to wait for further directions from Mr. Alvarez after the County completes its review and responds before scheduling additional meetings or site walkthroughs for the project.

D. District Manager

i. Report of District Manager

Ms. Berloune presented her report and confirmed the budget date.

FIFTH ORDER OF BUSINESS Business Items

A. Discussion of Railroad Crossing Repairs

An update was provided indicating that the County has requested additional project-related work. As a result, coordination is required with Juan, Vulcan, and American Track to revise the existing proposal and prepare updated cost estimates.

At this time, no direct cost to the CDD is anticipated, as Vulcan is expected to fund its portion of the work and the County is expected to cover its share. Discussion followed regarding the timing of County funding and whether any project costs may need to be advanced prior to reimbursement.

Staff reported that the current estimated project cost is approximately $200,000; however, the final amount remains uncertain pending receipt of revised proposals reflecting the additional work requested by the County.

B. Presentation of the Fiscal Year 2027 Proposed Budget

A discussion ensued, and the proposed Fiscal Year 2027 budget was presented.

C. Consideration of Resolution 2026-07; Approval of FY 2027 Budget & Setting Public Hearing

On MOTION by Mr. Tenenbaum, seconded by Ms. Rodriguez with all in favor, Resolution 2026-07 approving the fiscal year 2027 budget and setting the public hearing for August 5, 2026, at 9:00 a.m. was adopted as presented. 3-0

D. Ratification of Interlocal for Exempt Information Agreement

On MOTION by Mr. Tenenbaum, seconded by Ms. Rodriguez with all in favor, the property appraiser interlocal for exempt information agreement was ratified. 3-0

E. Discussion of Maintenance Agreement between the County and the CDD for CDD to Continue to Maintain the Medians in the same manner as NW 25 Street and 127 Avenue, Where the Right of Ways belong to the County, but the CDD Maintains the Landscaping

Ms. Berloune and Ms. Wald provided an update to the Board, reporting that the project has now been completed.

SIXTH ORDER OF BUSINESS Consent Agenda

A. Consideration of the Minutes of the Meeting held April 1, 2026

On MOTION by Ms. Rodriguez, seconded by Ms. Ramirez with all in favor, the Minutes of April 1, 2026, Meeting were approved as presented. 3-0

SEVENTH ORDER OF BUSINESS New Business and Supervisor Requests

Ms. Berloune reported on ongoing efforts to obtain a response from Hydrologic Associates regarding a pending matter raised by Marisela between meetings. Multiple follow-up attempts have been made, including emails and phone calls. Hydrologic Associates last responded on

May 12, advising that a family death had delayed their response and indicating that information would be provided by that Friday. A subsequent follow-up email was sent on May 27, 2026; however, no additional response has been received.

Ms. Berloune stated that staff will continue efforts to contact Hydrologic Associates. In the event no response is received, staff requested directions from the Board to contact an alternative company recommended by Juan and obtain a proposal for consideration at the next meeting.

The Board concurred and directed staff to proceed with seeking an alternative proposal if Hydrologic Associates remains unresponsive, noting that further delays are not practical.

EIGHTH ORDER OF BUSINESS **Adjournment**

There being no further business,

On MOTION by Ms. Rodriguez seconded by Ms. Ramirez with all in favor, the meeting was adjourned at 9:37 a.m. 3-0

Secretary/Assistant Secretary

Chairperson/Vice Chairperson