



Crystal Cay
Community Development District

<http://www.crystalcaycdd.com>

Iliana Menendez, Chair
Samantha Pencar Vice Chair
Patricia Ferreira Assistant Secretary
Rick Danger, Assistant Secretary
Jean Torres, Assistant Secretary

April 10, 2026



Crystal Cay
Community Development District
(Enclave South)
Agenda

Seat 3: Iliana Menendez – (C.)	
Seat 1: Samantha Pencar – (V.C.)	
Seat 4: Patricia Ferreira – (A.S.)	
Seat 5: Rick Danger – (A.S.)	
Seat 2: Jean Torres – (A.S.)	

Friday
April 10, 2026
3:00 p.m.

Crystal Cay Clubhouse
10350 SW 228 Terrace, Miami, Florida
Join the meeting now

Meeting ID: 214 552 076 214 54 and Passcode: Cr9na7uU
1 872-240-4685 and Phone Conference ID: 183 113 678#

1. Roll Call
2. Approval of Minutes of the February 13, 2026 Meeting – **Page 3**
3. Consideration of **Resolution #2026-02** Approving the Proposed Fiscal Year 2027 Budget and Setting the Public Hearing – **Page 9**
4. Consideration of Engagement Letter with Grau & Associates to perform the Audit for Fiscal Year Ending September 30, 2026 – **Page 18**
5. Discussion of:
 - A. Procedures for Landowners Election Meeting – November 13, 2026 – **Page 23**
 - B. Procedures for the General Election – **Page 26**
6. Staff Reports
 - A. Attorney
 - B. Engineer – Update on Playground Project – **Page 29**
 - C. Manager
7. Financial Reports
 - A. Acceptance of Check Register – **Page 35**
 - B. Acceptance of Unaudited Financials – **Page 38**
8. Supervisors Requests and Audience Comments
9. Adjournment

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

**MINUTES OF MEETING
CRYSTAL CAY
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Crystal Cay Community Development District was held on Friday, February 13, 2026 at 3:00 p.m. at the Crystal Cay Clubhouse, 10350 SW 228 Terrace, Miami, Florida.

Present and constituting a quorum were:

Iliana Menendez	Chairperson
Samantha Pencar	Vice Chairman
Patricia Ferreira	Assistant Secretary
Rick Danger	Assistant Secretary
Jean Torres	Assistant Secretary

Also present were:

Ben Quesada	District Manager
Liza Smoker	District Counsel
Alejandro Aleman	District Engineer
Several Residents	

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

**Approval of Minutes of the
December 2, 2025 Meeting**

Mr. Quesada presented the minutes from the December 2, 2025 meeting and asked for any other comments or corrections. Upon not hearing any, he asked for a motion to approve the minutes.

On MOTION by Ms. Menendez seconded by Mr. Torres with all in favor, the Minutes of the December 2, 2025 Meeting were approved.

THIRD ORDER OF BUSINESS

Consideration of Resolution #2026-01 Interlocal Agreement for Local Government Publication of Legal Advertisements and Public Notices

Mr. Quesada presented resolution #2026-01 interlocal agreement for local government publication of legal advertisements and public notices indicating this resolution was included in the agenda on page 11. He then gave a brief explanation of the item, asked for any questions or comments and upon hearing none, he asked for a motion to adopt the resolution.

On MOTION by Mr. Torres seconded by Ms. Menendez with all in favor, Resolution #2026-01 Interlocal Agreement for Local Government Publication of Legal Advertisements and Public Notices was approved

FOURTH ORDER OF BUSINESS

Acceptance of Audit for Fiscal Year Ending September 30, 2025

Mr. Quesada presented the acceptance of the audit for fiscal year ending September 30, 2025, gave a brief explanation of the audit, stating there were no findings or recommendations and the District was found to be in good financial standing so it was a clean audit. He then asked for any questions or comments and upon hearing none, asked for a motion to accept the audit.

On MOTION by Ms. Menendez seconded by Mr. Torres with all in favor, accepting the audit for Fiscal Year ending September 30, 2025 was approved.

FIFTH ORDER OF BUSINESS

Audit Selection Committee Meeting

- A. Opening Audit Selection Committee Meeting**
- B. Roll Call**
- C. Ranking of Respondents to RFP**
- D. Adjournment**
- E. Selection of Audit Firms**

Mr. Quesada moved on to the audit selection committee meeting, gave a brief explanation and asked for a motion to open the audit selection committee meeting.

On MOTION by Ms. Menendez seconded by Ms. Ferreira with all in favor, opening the Audit Selection Committee meeting was approved.

Mr. Quesada called the roll and moved on to item C, ranking of respondents to RFP. He then gave a brief explanation the procedure for ranking the respondents and asked for any comments or questions. Upon hearing none, he asked for a motion from the audit selection committee to rank the respondents #1, #2 and #3.

(At this point there was a discussion among the Board members, Mr. Quesada and Ms. Smoker relating to this item)(The Audit Committee recommended ranking the respondents as follows; Grau #1, R. McIntosh #2 and Berger #3)

On MOTION by Ms. Menendez seconded by Ms. Pencar with all in favor, ranking of respondents to RFP, ranking Grau & Associates #1, R. McIntosh #2 and Berger, Toombs #3 was approved.

Mr. Quesada then asked for a motion to adjourn the audit selection committee meeting.

On MOTION by Ms. Pencar seconded by Ms. Menendez with all in favor, the Audit Selection Committee meeting was adjourned.

Mr. Quesada moved to item E, selection of audit firms and stated on the record the audit selection committee ranking. He then asked for a motion to approve the ranking accepting the results of the audit selection committee.

On MOTION by Ms. Menendez seconded by Mr. Torres with all in favor, ranking Grau & Associates #1, R. McIntosh, CPA #2 and Berger, Toombs #3 was approved.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney – Consideration of Request for Adjustment to District Counsel Fee Structure

Ms. Smoker gave a brief explanation relating to the request for adjustment to District Counsel fee structure stating the current fee structure had been in place since 2020 and it was necessary for them to adjust their hourly rate effective October 1, 2026.

Mr. Quesada also made a few additional comments stating the District would be able to absorb the increase based on the current services and assessments being collected. He then asked for a motion to approve the request for adjustment to District counsel fee structure.

On MOTION by Ms. Ferreira seconded by Mr. Torres with all in favor, accepting the request for adjustment to District Counsel fee structure effective October 1, 2026 was approved.

B. Engineer

- 1) Personnel Billing Rates**
- 2) Playground Construction Project – Quotes**
 - a. BYO Recreation**
 - b. Playground Boss**
 - c. Playground USA**
- 3) Bridge Construction Update**

Mr. Quesada presented the District Engineer report and asked Mr. Aleman to give a brief summary relating to the playground construction project quotes and then provide any other updates he had.

Mr. Aleman gave a brief overview of the 3 vendor proposals listed in the comparison table on page 129 of the agenda and stated he also reached out to Landscape Structures but, had not received any response from them. Mr. Aleman made a few additional comments stating that BYO Recreation did not provide an amount for a perimeter fence which the other two companies did, however, after doing his due diligence he discovered it was not mandatory to have a perimeter fence but was recommended.

(At this point a lengthy discussion was held among the Board members, Mr. Aleman, Mr. Quesada, Ms. Smoker and the attending audience relating to this item)

Mr. Quesada asked if there were any further comments or questions and upon hearing none, he asked for a not to exceed amount of \$90,000 allowing staff to negotiate with Playground USA, with the fence being non-negotiable, with one or two benches if possible, and if not, come back to the Board with other models and pricing from Playground USA.

On MOTION by Ms. Pencar seconded by Ms. Menendez with all in favor, accepting the proposal from Playground USA not to exceed \$90,000 and also authorizing staff to negotiate the amount letting the vendor know that benches are preferred, and if not, come back with other models from Playground USA that fit the budget amount was approved.

Mr. Aleman then gave a brief update on the bridge construction stating unfortunately the project was completely halted due to South Florida Water Management District putting a

stop to their permits and requiring a few more specific items to be met before construction could resume. He also stated that those requirements had been met and construction would resume fairly soon. Mr. Aleman then made an additional comment relating to the engineering hourly adjustment of the personnel billing rates that was included in the agenda on page 127 stating the last time their contract was negotiated was in November, 2020, so it had been 5 years since they increased their rates and also stated this would not affect any of the current budget line items.

(At this point a Q& A session was held among the Board members and Mr. Aleman relating to this item)

Mr. Quesada then asked for a motion to approve the personnel billing rates for engineering.

On MOTION by Ms. Pencar seconded by Mr. Torres with all in favor, accepting the personnel billing rates was approved as presented.

C. Manager

Mr. Quesada stated he had nothing to report under the manager report other than to let the Board know they would be proposing the fiscal year 2027 budget on April 10th and to make sure they would have a quorum for that meeting. He also stated he would provide the option without the additional \$70,000 for the playground and also by then he would have an update on the playground project as well.

SEVENTH ORDER OF BUSINESS Financial Reports

A. Acceptance of Check Register

B. Acceptance of Unaudited Financials

Mr. Quesada presented the financial reports and asked for any questions or comments on the check register or the unaudited financials. Upon hearing none, he asked for a motion to accept the financials.

On MOTION by Mr. Torres seconded by Mr. Danger with all in favor, the check register and the unaudited financials were accepted.

EIGHTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

Mr. Quesada moved on to Supervisors requests and audience comments and asked if there were any Supervisor's requests at this time. There were no requests at this time. He then asked for any audience comments or questions, there were no audience comments at this time.

NINTH ORDER OF BUSINESS

Adjournment

There not being any other District business to discuss, the meeting was adjourned.

On MOTION by Mr. Torres seconded by Mr. Danger with all in favor, the meeting was adjourned.

Secretary /Assistant Secretary

Chairman / Vice Chairman

RESOLUTION 2026-02

A RESOLUTION OF THE CRYSTAL CAY COMMUNITY DEVELOPMENT DISTRICT APPROVING THE DISTRICT'S PROPOSED BUDGET FOR FISCAL YEAR 2027 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW

WHEREAS, the District Manager has prepared the proposed budget for the Fiscal Year 2027; and

WHEREAS, the Board of Supervisors approves the proposed budget for purpose of submitting said budget to the local governing authorities not less than 60 days prior to the public hearing date in accordance with Chapter 190.008(b), Florida Statutes: and

WHEREAS, the Board of Supervisors desires to set the public hearing date;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CRYSTAL CAY COMMUNITY DEVELOPMENT DISTRICT:

1. The proposed budget for Fiscal Year 2027 is hereby approved for the purpose of conducting a public hearing to adopt said budget.
2. A public hearing on said approved budget is hereby declared and set for the following date, hour and place:

Date: _____
Hour: _____
Place: _____

Notice of public hearing shall be published in accordance with Florida Law.

Adopted this ____ day of _____, 2026

Chairman/Vice Chairman

Secretary/Assistant Secretary

Crystal Cay
Community Development District

Proposed Budget
FY 2027



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5	<u>Series 2021 Amortization Schedule</u>
6	<u>Assessment Schedule</u>

Crystal Cay
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 3/31/26	Projected Next 6 Months	Projected Thru 9/30/26	Proposed Budget FY 2027
REVENUES:					
Special Assessments - On Roll	\$ 251,196	\$ 245,414	\$ 5,782	\$ 251,196	\$ 189,430
Interest Income	3,500	5,393	5,393	10,787	5,000
TOTAL REVENUES	\$ 254,696	\$ 250,807	\$ 11,175	\$ 261,983	\$ 194,430

EXPENDITURES:

Administrative

Supervisor Fees	\$6,000	\$-	\$2,000	\$2,000	\$5,000
FICA Taxes	459	-	153	153	383
Engineering	7,000	3,718	5,205	8,922	12,000
Attorney	15,000	5,471	7,659	13,129	18,000
Annual Audit	5,000	5,000	-	5,000	5,000
Assessment Administration	2,000	2,000	-	2,000	2,000
Arbitrage Rebate	600	-	600	600	600
Dissemination Agent	2,625	1,313	1,313	2,625	2,809
Trustee Fees	3,000	2,500	500	3,000	3,000
Management Fees	45,682	22,841	22,841	45,682	47,966
Website Maintenance	1,260	630	630	1,260	1,348
Telephone	50	-	25	25	50
Postage & Delivery	750	106	106	212	750
Printing & Binding	500	5	250	255	500
Insurance General Liability	6,945	6,163	-	6,163	7,000
Legal Advertising	3,000	995	995	1,989	3,000
Other Current Charges	1,500	748	748	1,496	1,700
Office Supplies	150	0	75	75	150
Dues, Licenses & Subscriptions	175	175	-	175	175
TOTAL ADMINISTRATIVE	\$ 101,696	\$ 51,664	\$ 43,098	\$ 94,762	\$ 111,431

Operations & Maintenance

Field Expenditures

Lake Maintenance	\$ 12,000	\$ 4,368	\$ 4,368	\$ 8,736	\$ 12,000
Repairs & Maintenance	20,000	-	10,000	10,000	20,000
Landscape Maintenance	20,000	-	-	-	-
Park/Playground Maintenance	-	-	-	-	20,000
Contingency	15,000	-	7,500	7,500	15,000
Drainage Maintenance	16,000	-	16,000	16,000	16,000
Playground Reserves	70,000	-	86,450	86,450	-
TOTAL FIELD EXPENDITURES	\$ 153,000	\$ 4,368	\$ 124,318	\$ 128,686	\$ 83,000

TOTAL EXPENDITURES	\$ 254,696	\$ 56,032	\$ 167,416	\$ 223,448	\$ 194,430
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EXCESS REVENUES (EXPENDITURES)	\$ -	\$ 194,776	\$ (156,240)	\$ 38,535	\$ -
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Gross Assessments	\$ 199,401
Less: Discounts & Collections 5%	(9,970)
Net Assessments	\$ 189,430

Product	Assessable Units	Total Gross Assessment	FY26 Gross Per Unit	FY27 Gross Per Unit	Increase/ (Decrease)
Single Family	32	\$ 19,633.28	\$ 813.59	\$ 613.54	\$ (200.05)
Townhomes	153	\$ 93,871.62	\$ 813.59	\$ 613.54	\$ (200.05)
Villas	140	\$ 85,895.60	\$ 813.59	\$ 613.54	\$ (200.05)
Total	325	\$ 199,400.50			

Crystal Cay
Community Development District
Budget Narrative

REVENUES

Special Assessments-Tax Roll

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures during the Fiscal Year.

Interest

The District earns interest on the monthly average collected balance for each of their investment accounts.

Expenditures - Administrative

Engineering

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

Attorney

The District's Attorney, will be providing general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

Annual Audit

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 based on contracted fees from the previous year engagement plus anticipated increase.

Assessment Roll Administration

GMS SF, LLC provides assessment services for closing lot sales, assessment roll services with the local Tax Collector and financial advisory services.

Dissemination Agent

The District is required by the Security and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues.

Trustee Fees

The District bonds will be held and administered by a Trustee. This represents the trustee annual fee.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-South Florida, LLC. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Website Maintenance

Per Chapter 2014-22, Laws of Florida, all Districts must have a website to provide detailed information on the CDD as well as links to useful websites regarding Compliance issues. This website will be maintained by GMS-SF, LLC and updated monthly.

Communication - Telephone

New internet and Wi-Fi service for Office.

Postage and Delivery

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Insurance General Liability

The District's General Liability & Public Officials Liability Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon similar Community Development Districts.

Printing and Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Legal Advertising

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

Other Current Charges

This includes monthly bank charges and any other miscellaneous expenses that incur during the year.

Office Supplies

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

Due, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Commerce for \$175.

Crystal Cay
Community Development District
Budget Narrative

Expenditures - Field

Lake Maintenance

The maintenance of CDD owned lakes.

Repairs & Maintenance

Miscellaneous repairs and maintenance as needed for CDD owned property

Playground/Park Maintenance

The District will contract a vendor for the monthly maintenance of the playground/park within the district.

Contingency

This represents any unforeseen expenditures the District may incur during the Fiscal Year.

Drainage Maintenance

Annual Storm Drain Cleaning for all Storm Drains throughout the District.

Crystal Cay
Community Development District
Proposed Budget
Debt Service Series 2021 Special Assessment Bonds

Description	Adopted Budget FY2026	Actuals Thru 3/31/26	Projected Next 6 Months	Projected Thru 9/30/26	Proposed Budget FY 2027
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REVENUES:

Special Assessments-On Roll	\$ 445,380	\$ 435,129	\$ 10,252	\$ 445,380	\$ 445,380
Carry Forward Surplus ⁽¹⁾	142,062	144,045	-	144,045	143,548
TOTAL REVENUES	\$ 587,443	\$ 579,173	\$ 10,252	\$ 589,425	\$ 588,928

EXPENDITURES:

Interest - 11/1	\$ 127,939	\$ 127,939	\$ -	\$ 127,939	\$ 125,801
Interest - 5/1	190,000	-	190,000	190,000	195,000
Principal - 5/1	127,939	-	127,939	127,939	125,801
TOTAL EXPENDITURES	\$ 445,878	\$ 127,939	\$ 317,939	\$ 445,878	\$ 446,603
TOTAL EXPENDITURES	\$ 445,878	\$ 127,939	\$ 317,939	\$ 445,878	\$ 446,603
EXCESS REVENUES (EXPENDITURES)	\$ 141,565	\$ 451,235	\$ (307,687)	\$ 143,548	\$ 142,326

⁽¹⁾ Carry Forward is Net of Reserve Requirement

Interest Due 11/1/27	\$123,168.75
	<u>\$123,168.75</u>

Gross Assessments	\$ 468,821
Less: Discounts & Collections 5%	(23,441)
Net Assessments	<u>\$ 445,380</u>

Product	Assessable Units	Total Gross Assessment	FY26 Gross Per Unit	FY27 Gross Per Unit	Increase/ (Decrease)
Single Family	32	\$ 55,023.68	\$ 1,719.49	\$ 1,719.49	\$ -
Townhomes	153	\$ 223,621.74	\$ 1,461.58	\$ 1,461.58	\$ -
Villas	140	\$ 190,176.00	\$ 1,358.40	\$ 1,358.40	\$ -
Total	325	\$ 468,821.42			

Crystal Cay
Community Development District
AMORTIZATION SCHEDULE
Debt Service Series 2021 Special Assessment Bonds

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
11/01/26	7,230,000	2.250%	-	125,801	443,740.00
05/01/27	7,230,000	2.700%	195,000	125,801	
11/01/27	7,035,000	2.700%	-	123,169	443,970.00
05/01/28	7,035,000	2.700%	200,000	123,169	
11/01/28	6,835,000	2.700%	-	120,469	443,637.50
05/01/29	6,835,000	2.700%	205,000	120,469	
11/01/29	6,630,000	2.700%	-	117,701	443,170.00
05/01/30	6,630,000	2.700%	210,000	117,701	
11/01/30	6,420,000	2.700%	-	114,866	442,567.50
05/01/31	6,420,000	2.700%	215,000	114,866	
11/01/31	6,205,000	3.050%	-	111,964	441,830.00
05/01/32	6,205,000	3.050%	220,000	111,964	
11/01/32	5,985,000	3.050%	-	108,609	440,572.50
05/01/33	5,985,000	3.050%	230,000	108,609	
11/01/33	5,755,000	3.050%	-	105,101	443,710.00
05/01/34	5,755,000	3.050%	235,000	105,101	
11/01/34	5,520,000	3.050%	-	101,518	441,618.75
05/01/35	5,520,000	3.050%	245,000	101,518	
11/01/35	5,275,000	3.050%	-	97,781	444,298.75
05/01/36	5,275,000	3.050%	250,000	97,781	
11/01/36	5,025,000	3.050%	-	93,969	441,750.00
05/01/37	5,025,000	3.050%	260,000	93,969	
11/01/37	4,765,000	3.050%	-	90,004	443,972.50
05/01/38	4,765,000	3.050%	265,000	90,004	
11/01/38	4,500,000	3.050%	-	85,963	440,966.25
05/01/39	4,500,000	3.050%	275,000	85,963	
11/01/39	4,225,000	3.050%	-	81,769	442,731.25
05/01/40	4,225,000	3.050%	285,000	81,769	
11/01/40	3,940,000	3.050%	-	77,423	444,191.25
05/01/41	3,940,000	3.050%	290,000	77,423	
11/01/41	3,650,000	4.000%	-	73,000	440,422.50
05/01/42	3,650,000	4.000%	305,000	73,000	
11/01/42	3,345,000	4.000%	-	66,900	444,900.00
05/01/43	3,345,000	4.000%	315,000	66,900	
11/01/43	3,030,000	4.000%	-	60,600	442,500.00
05/01/44	3,030,000	4.000%	330,000	60,600	
11/01/44	2,700,000	4.000%	-	54,000	444,600.00
05/01/45	2,700,000	4.000%	340,000	54,000	
11/01/45	2,360,000	4.000%	-	47,200	441,200.00
05/01/46	2,360,000	4.000%	355,000	47,200	
11/01/46	2,005,000	4.000%	-	40,100	442,300.00
05/01/47	2,005,000	4.000%	370,000	40,100	
11/01/47	1,635,000	4.000%	-	32,700	442,800.00
05/01/48	1,635,000	4.000%	385,000	32,700	
11/01/48	1,250,000	4.000%	-	25,000	442,700.00
05/01/49	1,250,000	4.000%	400,000	25,000	
11/01/49	850,000	4.000%	-	17,000	442,000.00
05/01/50	850,000	4.000%	415,000	17,000	
11/01/50	435,000	4.000%	-	8,700	440,700.00
05/01/51	435,000	4.000%	435,000	8,700	
Total			\$7,230,000	\$3,836,809	\$11,066,849

Crystal Cay
Community Development District
Non-Ad Valorem Assessments Comparison
2026-2027

Neighborhood	O&M Units	Bonds Units 2021	Annual Maintenance Assessments			Annual Debt Assessments			Total Assessed Per Unit		
			FY 2027	FY2026	Increase/ (decrease)	FY 2027	FY2026	Increase/ (decrease)	FY 2027	FY2026	Increase/ (decrease)
Single Family	32	32	\$613.54	\$813.59	-\$200.05	\$1,719.49	\$1,719.49	\$0.00	\$2,333.03	\$2,533.08	-\$200.05
Townhomes	153	153	\$613.54	\$813.59	-\$200.05	\$1,461.58	\$1,461.58	\$0.00	\$2,075.12	\$2,275.17	-\$200.05
Villas	140	140	\$613.54	\$813.59	-\$200.05	\$1,358.40	\$1,358.40	\$0.00	\$1,971.94	\$2,171.99	-\$200.05
Total	325	325									



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road • Suite 301
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

February 17, 2026

Board of Supervisors
Crystal Cay Community Development District
5385 N. Nob Hill Road
Sunrise, FL 33351

We are pleased to confirm our understanding of the services we are to provide Crystal Cay Community Development District, Miami-Dade County, Florida ("the District") for the fiscal year ended September 30, 2026, with an option for nine (9) additional annual renewals. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Crystal Cay Community Development District as of and for the fiscal year ended September 30, 2026, with an option for nine (9) additional annual renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board 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 District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is 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 an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relating to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your 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.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal 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. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates 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 or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates 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 the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates 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 period 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 Grau & Associate'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 Grau & Associates, Grau & Associates 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 GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: GMS-SF LLC - 5385 N Nob Hill Road Sunrise, FL 33351 - TELEPHONE: 954-721-8681 - RECORDREQUEST@GMSFL.COM

This agreement provides for a contract period of one (1) year with the option of nine (9) additional one-year renewals upon the written consent of both parties. Our fee for these services will not exceed \$3,200 for the September 30, 2026 audit. The fees for the fiscal years 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034 and 2035 will not exceed \$3,300, \$3,400, \$3,500, \$3,600, \$3,700, \$3,800, \$3,900, \$4,000 and \$4,100, respectively, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2025 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Crystal Cay Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Crystal Cay Community Development District.

By: _____

Title: _____

Date: _____



November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114

Review Number: 616829

SAMPLE
Crystal Cay
Community Development District
Landowners Meeting Agenda

Friday
November 13, 2026
3:00p.m.

Crystal Cay Clubhouse
10350 SW 228 Terrace
Miami, Florida

1. Call to Order
2. Election of a Chairman for the Purpose of Conducting the Landowners Meeting
3. Determination of Number of Voting Units Represented
4. Nominations for the Position of Supervisors
5. Casting of Ballots
6. Tabulation of Ballots and Announcement of Results
7. Adjournment

SAMPLE
OFFICIAL BALLOT
CRYSTAL CAY
COMMUNITY DEVELOPMENT DISTRICT
MIAMI, FLORIDA
LANDOWNERS MEETING ON NOVEMBER 13, 2026

For Interval Elections (1 Supervisor): The candidate receiving the most votes will each receive a four (4) year term

The undersigned certifies that he/she/it is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the **Crystal Cay Community Development District** and described as follows:

<u>Description</u>	<u>Acreage</u>
_____	_____
_____	_____
_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel.] [If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

or

Attach Proxy

I, _____, as Landowner, or as the proxy holder of _____ (Landowner) pursuant to the Landowner's Proxy attached hereto, do cast my votes as follows:

SEAT #	NAME OF CANDIDATE	NUMBER OF VOTES
2		

Date: _____

Signed: _____

Printed Name: _____

SAMPLE
LANDOWNER PROXY
CRYSTAL CAY COMMUNITY DEVELOPMENT DISTRICT
MIAMI-DADE COUNTY, FLORIDA
LANDOWNERS MEETING – NOVEMBER 13, 2026

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints _____ (“**Proxy Holder**”) for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the **Crystal Cay Community Development District** to be held at **Crystal Cay Clubhouse, 10350 SW 228 Terrace, Miami, FL** on **November 13, 2026, at 3:00 p.m.**, and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners’ meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the landowners’ meeting prior to the Proxy Holder’s exercising the voting rights conferred herein.

 Printed Name of Legal Owner

 Signature of Legal Owner

 Date

<u>Parcel Description</u>	<u>Acreage</u>	<u>Authorized Votes</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

Total Number of Authorized Votes: _____

NOTES: Pursuant to Section 190.006(2)(b), *Florida Statutes* (2025), a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).

NOTICE OF QUALIFYING PERIOD FOR CANDIDATES FOR THE BOARD OF SUPERVISORS OF THE CRYSTAL CAY COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the Crystal Cay Community Development District will commence at noon on June 8, 2026, and close at noon on June 12, 2026. Candidates must qualify for the office of Supervisor with the Miami - Dade Supervisor of Elections located at 2700 NW 87 Avenue, Doral, Florida 33172 and phone number is 305-499-8683 / 305-499-8410. All candidates shall qualify for individual seats in accordance with Section 99.061, Florida Statutes, and must also be qualified electors of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Miami-Dade County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, Florida Statutes.

The Crystal Cay Community Development District has two seats up for election, specifically Seat #3 and Seat #4. Each seat carries a four-year term of office. Elections are nonpartisan and will be held at the same time as the general election on November 3, 2026, in the manner prescribed by law for general elections.

For additional information, please contact the Miami-Dade County Supervisor of Elections.

From: Pozo, Sandy (Elections) <Sandy.Pozo@votemiamidade.gov>

Sent: Tuesday, January 27, 2026 8:55 AM

To: Jennifer McConnell <jmccconnell@gmssf.com>

Cc: Innocent, Vanessa (Elections) <Vanessa.Innocent@votemiamidade.gov>; Rabagh-Garcia, Nelfa (Elections) <Nelfa.Rabagh-Garcia@votemiamidade.gov>; Washington, Yolanda V. (Elections) <Yolanda.Washington@votemiamidade.gov>

Subject: RE: Verification of Attached Information for Candidate Qualifying

Good morning, Jennifer,

Thank you for reaching out. We have reviewed the document you sent and provided below the direct links to the forms to ensure the most current versions are used:

- [MD-DE 27](#) - Acknowledgement for Candidates with the Option to Open a Campaign Account (*Miami-Dade County required form*)
- [MD-ED 2](#) - Receipt of Handbook and the Election Laws of the State of Florida (*Miami-Dade County required form*)
- [DS-DE 302NP](#) - Candidate Oath – Nonpartisan Office
- [CE Form 1](#) (2025) (*To be filed electronically – Candidates will be required to submit a hard copy to the filing officer at the time of qualifying*)
- Qualifying fee of \$25.00 to be made payable to “Miami-Dade County Supervisor of Elections.”

If the candidate is opening a Campaign Account, the following forms will also be required:

- [DS-DE 9](#) - Appointment of Campaign Treasurer and Designation of Campaign Depository for Candidates (*only required if opening campaign account to accept donations and make contributions*)
- [DS-DE 84](#) - Statement of Candidate (*only required if opening campaign account to accept donations and make contributions*)

- [MD-ED 10](#) - Campaign Treasurer's Report Electronic Filing Requirements for Miami-Dade County (*Miami-Dade County required form - Only required if opening campaign account to accept donations and make contributions*)

We recommend providing candidates in Miami-Dade County with the direct link to our qualifying package for the [2026 Community Development District Board Member](#) on our website.

Please feel free to share this information with your board members who are up for election or other potential candidates. If any questions arise or further clarification is needed, don't hesitate to contact me directly or our Candidate Services Section at 305-499-8410.

Thank you for checking in and for ensuring the proper procedures are followed.

Best regards,

Sandy Pozo, Campaign Services Section Manager

Office of the Supervisor of Elections

Government Affairs Division

Office 305-499-8350



Alina Garcia
Supervisor of Elections

[f](#) [X](#) [@](#) [@votemiamidade](#)

votemiamidade.gov

2700 NW 87th Ave Miami, FL 33172 | 305-499-VOTE(8683)



Playground usa corp

Crystal Cay Playground

Estimate #000202

Estimate date

April 1, 2026

Estimate expiration date

Never

Client

Alejandro Aleman
 Alvarez Engineers
 aaleman@AlvarezEng.com
 305-640-1345
 8935 NW 35 Lane
 Suite 101
 Doral, FL 33172

Message

We look forward to working with you.

model 5505

\$22,599.99

Delivery and installation included in price.

Age: 3 to 12 y/o

Capacity: 30 children

Area: 34' x 24' x 14'H

Fall: 72"

Pour and Place

\$29,791.44

(\$17.99 ea.) × 1656

-EPDM rubber is 100% latex free.

Poured-in-Place Surfaces provide durable critical fall protection for

children's playgrounds, trike tracks, pool decks and water play areas; they are also ideal for walking tracks and fitness trails.

2 Bay Swing

\$2,899.99

Commercial Fence

\$8,559.00

1. Site Verification & Layout

- Verify fence layout, post locations, and gate placement for approximately 190 linear feet of fencing.

2. Post Installation

- Excavate post holes and set aluminum fence posts in concrete.
- Posts to be installed plumb and level to ensure proper alignment.

3. Fence Panel Installation

- Supply and install approximately 190 linear feet of 4-foot-high commercial-grade aluminum fence panels.
- Panels to be securely attached to posts per manufacturer specifications.

4. Gate Installation

- Supply and install one (1) aluminum gate, 4 feet wide.
- Gate to be properly aligned and fully operational, including hinges and latch hardware.

5. Finish & Color

- Fence and gate color to be black or white, as selected by owner.
- All materials to feature a factory-applied exterior-grade finish.

6. Final Inspection & Cleanup

- Perform final inspection to ensure fence and gate are secure and functioning properly.
- Remove all installation debris and leave area clean and ready for use.

Shade Structure

\$22,599.99

Size: 40' X 30'

Delivery and Installation Included.

The Hip Roof Shade Structure is a 4 post rectangular shade available in various sizes. Shade fabric blocks up to 96% of harmful UV rays protecting children and play equipment. Ideal for covering playgrounds and park areas..

Commercial shade products are designed for 90 MPH wind speed (three second gusts) and 5 PSF snow load.

Shade structures provide an open feel that cools the air by as much as 25

degrees and blocks up to 97% of harmful UV rays

MaxTension™, our proprietary pulley system, is designed to keep the fabric top tight and firm

Our shades only use heavy PTFE Teflon® thread which is professionally designed with double sewing needles to create a lockstitch that prevents tears and rips

All steel frames go through an extensive process of sand blasting, zinc primer and powder coating or can be galvanized for coastal applications

Benches

\$0.00

(\$0.00 ea.) × 2

Sign Here Approval

\$0.00

A deposit is required to start the project. We manufacture and customize our products to the needs of our customers therefore all deposits are Non-Refundable. In order to start production, we require 25% to start and the final 25% the day the product is finished.

- We install approximately 12-16 weeks after the initial deposit is received. (Unless purchased item needs to be manufactured)
- Weather may affect the start or end date.
- No claims can be made After the final project is installed.
- If specific colors are picked by customers, playground may take longer than time stated in contract.
- ATTENTION: Playground picture models are used to reference playground structure exact color/ or plastic design may change to what is in stock. As some panels / models or design or piece may be in back order.

Sign _____
 Name : _____ title : _____
 Date signed _____

Subtotal	\$86,450.41
Miami, Florida (33142)	\$6,051.53

Total \$92,501.94

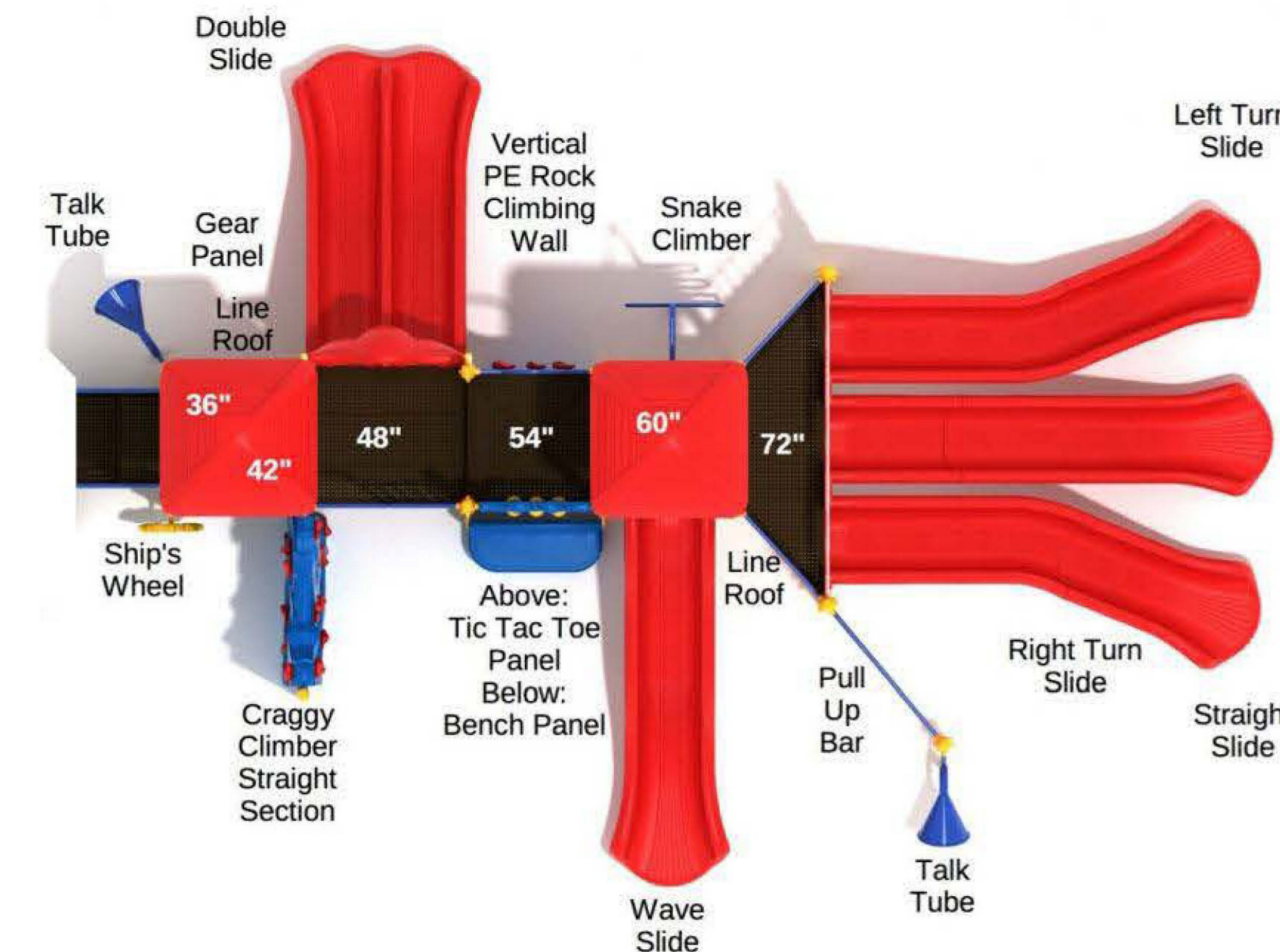
Playground usa corp
3790 NW 25th Ave, Miami, FL 33142-5346
305-471-0035
mgrplaygroundusa@gmail.com



Serie 518907



EXHIBIT 6



Panels	
RAL3020	
RAL1003	
RAL2004	
RAL5015	
RAL6016	
RAL6017	
RAL1015	
RAL6018	
RAL8029	
RAL3003	
RAL3015	
RAL5021	
RAL7039	
RAL4008	
RAL8000	
RAL6033	
RAL6029	
RAL7038	
Pole	
RAL7044	
RAL6005	
RAL8029	
RAL5002	
RAL9005	
RAL9007	
RAL3020	
RAL1003	
RAL2004	
RAL4008	
RAL6029	
RAL7013	
RAL1036	



Crystal Cay
COMMUNITY DEVELOPMENT DISTRICT

Check Register

02/01/26 - 03/31/26

<i>Date</i>	<i>Check #'s</i>		<i>Amount</i>
02/01/26 - 02/28/26	285-289	\$	6,058.03
03/01/26 - 03/31/26	290-292	\$	5,205.29
TOTAL		\$	11,263.32

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/18/26	00008	2/04/26	8983	JAN 26	202601 310-51300-31100		ALVAREZ ENGINEERS, INC.	*	641.25	641.25	000285
2/18/26	00003	1/31/26	197167	JAN 26	202601 310-51300-31500		BILLING COCHRAN, P.A.	*	500.00	500.00	000286
2/18/26	00005	1/27/26	9-154-40		202601 310-51300-42000		FEDEX	*	43.32	43.32	000287
2/18/26	00001	2/01/26	77	FEB 26	202602 310-51300-34000		GMS-SF, LLC	*	3,806.83		
		2/01/26	77	FEB 26	202602 310-51300-31300			*	218.75		
		2/01/26	77	FEB 26	202602 310-51300-49500			*	105.00		
		2/01/26	77	FEB 26	202602 310-51300-51000			*	.15		
		2/01/26	77	FEB 26	202602 310-51300-42000			*	9.48		
		2/01/26	77	FEB 26	202602 310-51300-42500			*	5.25		
										4,145.46	000288
2/18/26	00011	2/02/26	PSI23893	FEB 26	202602 320-53800-46800		SOLITUDE LAKE MANAGEMENT	*	728.00	728.00	000289
3/06/26	00001	3/01/26	78	MAR 26	202603 310-51300-34000		GMS-SF, LLC	*	3,806.83		
		3/01/26	78	MAR 26	202603 310-51300-31300			*	218.75		
		3/01/26	78	MAR 26	202603 310-51300-49500			*	105.00		
		3/01/26	78	MAR 26	202603 310-51300-42000			*	3.70		
										4,134.28	000290
3/06/26	00019	2/28/26	IN118484		202602 310-51300-48000		MCCLATCHY COMPANY LLC	*	343.01	343.01	000291
3/06/26	00011	3/02/26	PSI24564	MAR 26	202603 320-53800-46800		SOLITUDE LAKE MANAGEMENT	*	728.00	728.00	000292
TOTAL FOR BANK A									11,263.32		
CRYSTAL CAY ACOOPER											

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
TOTAL FOR REGISTER						11,263.32	

CRYS CRYSTAL CAY ACOOPER

Crystal Cay
Community Development District

Unaudited Financial Reporting
March 31, 2026



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Crystal Cay
Community Development District
Combined Balance Sheet
March 31, 2026

	<i>General Fund</i>	<i>Debt Service Funds</i>	<i>Totals Governmental Funds</i>
Assets:			
<u>Cash:</u>			
Operating Account	\$ 64,987	\$ -	\$ 64,987
Due from General Fund	-	14,530	14,530
<u>Investments:</u>			
State Board of Administration	\$ 346,196	-	346,196
<u>Series 2021</u>			
Reserve	-	222,498	222,498
Revenue	-	436,704	436,704
Cap Interest	-	-	-
Interest	-	1	1
Total Assets	\$ 411,183	\$ 673,733	\$ 1,084,916
Liabilities:			
Accounts Payable	\$ 3,591	\$ -	\$ 3,591
Due to Debt Service	14,530	-	14,530
Total Liabilities	\$ 18,121	\$ -	\$ 18,121
Fund Balance:			
Restricted for:			
Debt Service - Series 2021	\$ -	\$ 673,733	\$ 673,733
Unassigned	393,063	-	393,063
Total Fund Balances	\$ 393,063	\$ 673,733	\$ 1,066,795
Total Liabilities & Fund Balance	\$ 411,183	\$ 673,733	\$ 1,084,916

Crystal Cay
Community Development District
General Fund

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

	Adopted Budget	Prorated Budget Thru 03/31/26	Actual Thru 03/31/26	Variance
Revenues:				
Special Assessments - On Roll	\$ 251,196	\$ 245,414	\$ 245,414	\$ -
Interest Income	3,500	3,500	5,393	1,893
Total Revenues	\$ 254,696	\$ 248,914	\$ 250,807	\$ 1,893
Expenditures:				
General & Administrative:				
Supervisor Fees	\$ 6,000	\$ 3,000	\$ -	\$ 3,000
PR-FICA	459	230	-	230
Engineering	7,000	3,500	3,718	(218)
Attorney Fees	15,000	7,500	5,471	2,030
Annual Audit	5,000	5,000	5,000	-
Arbitrage Rebate	600	-	-	-
Assessment Roll	2,000	2,000	2,000	-
Dissemination Agent	2,625	1,313	1,313	-
Trustee Fees	3,000	2,500	2,500	-
Management Fees	45,682	22,841	22,841	0
Website Maintenance	1,260	630	630	-
Telephone	50	25	-	-
Postage & Delivery	750	375	106	269
Printing & Binding	500	250	5	245
Insurance General Liability	6,945	6,163	6,163	-
Legal Advertising	3,000	1,500	995	505
Other Current Charges	1,500	750	748	2
Office Supplies	150	75	0	75
Dues, Licenses & Subscriptions	175	175	175	-
Total General & Administrative	\$ 101,696	\$ 57,826	\$ 51,664	\$ 6,137
Field Maintenance				
Lake Maintenance	\$ 12,000	\$ 6,000	\$ 4,368	\$ 1,632
Repairs & Maintenance	20,000	10,000	-	10,000
Landscape Maintenance	20,000	10,000	-	10,000
Contingency	15,000	7,500	-	7,500
Drainage Maintenance	16,000	8,000	-	8,000
Playground Reserves	70,000	35,000	-	35,000
Subtotal Field Maintenance	\$ 153,000	\$ 76,500	\$ 4,368	\$ 72,132
Total Expenditures	\$ 254,696	\$ 134,326	\$ 56,032	\$ 78,269
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 114,588	\$ 194,776	\$ 80,163
Net Change in Fund Balance	\$ -	\$ 114,588	\$ 194,776	\$ 80,163
Fund Balance - Beginning	\$ -		\$ 198,287	
Fund Balance - Ending	\$ -		\$ 393,063	

Crystal Cay
Community Development District
Debt Service Fund Series 2021
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2026

	Adopted Budget	Prorated Budget Thru 03/31/26	Actual Thru 03/31/26	Variance
Revenues:				
Special Assessments - On Roll	\$ 445,380	\$ 435,129	\$ 435,129	\$ -
Total Revenues	\$ 445,380	\$ 435,129	\$ 435,129	\$ -
Expenditures:				
Interest Expense - 11/01	\$ 127,939	\$ 127,939	\$ 127,939	\$ -
Principal Expense - 05/01	190,000	-	-	-
Interest Expense - 05/01	127,939	-	-	-
Total Expenditures	\$ 445,878	\$ 127,939	\$ 127,939	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ (497)	\$ 307,190	\$ 307,190	\$ -
Net Change in Fund Balance	\$ (497)	\$ 307,190	\$ 307,190	\$ -
Fund Balance - Beginning	\$ 142,062		\$ 366,543	
Fund Balance - Ending	\$ 141,565		\$ 673,733	

Crystal Cay
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Special Assessments - On Roll	\$ -	\$ 14,097	\$ 216,944	\$ 6,642	\$ 5,428	\$ 2,303	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 245,414
Interest Income	667	619	843	1,131	1,012	1,121	-	-	-	-	-	-	5,393
Total Income	\$ 667	\$ 14,716	\$ 217,787	\$ 7,773	\$ 6,440	\$ 3,424	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,807
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PR-FICA	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	371	979	641	1,726	-	-	-	-	-	-	-	3,718
Attorney Fees	512	1,335	1,260	500	1,865	-	-	-	-	-	-	-	5,471
Annual Audit	-	-	1,000	4,000	-	-	-	-	-	-	-	-	5,000
Arbitrage Rebate	-	-	-	-	-	-	-	-	-	-	-	-	-
Assessment Roll	2,000	-	-	-	-	-	-	-	-	-	-	-	2,000
Dissemination Agent	219	219	219	219	219	219	-	-	-	-	-	-	1,313
Trustee Fees	2,500	-	-	-	-	-	-	-	-	-	-	-	2,500
Management Fees	3,807	3,807	3,807	3,807	3,807	3,807	-	-	-	-	-	-	22,841
Website Maintenance	105	105	105	105	105	105	-	-	-	-	-	-	630
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage & Delivery	2	2	42	47	9	4	-	-	-	-	-	-	106
Printing & Binding	-	-	-	0	5	-	-	-	-	-	-	-	5
Insurance General Liability	6,163	-	-	-	-	-	-	-	-	-	-	-	6,163
Legal Advertising	-	350	301	-	343	-	-	-	-	-	-	-	995
Other Current Charges	137	137	117	113	122	122	-	-	-	-	-	-	748
Office Supplies	-	-	-	-	0	-	-	-	-	-	-	-	0
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	\$ 15,620	\$ 6,326	\$ 7,829	\$ 9,432	\$ 8,201	\$ 4,256	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,664
Field Maintenance													
Lake Maintenance	\$ 728	\$ 728	\$ 728	\$ 728	\$ 728	\$ 728	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,368
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Landscape Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Drainage Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Playground Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Field Expenditures	\$ 728	\$ 728	\$ 728	\$ 728	\$ 728	\$ 728	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,368
Total Expenditures	\$ 16,348	\$ 7,054	\$ 8,557	\$ 10,160	\$ 8,929	\$ 4,984	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,032
Excess (Deficiency) of Revenues over Expenditures	\$ (15,681)	\$ 7,662	\$ 209,230	\$ (2,386)	\$ (2,489)	\$ (1,560)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194,776
Net Change in Fund Balance	\$ (15,681)	\$ 7,662	\$ 209,230	\$ (2,386)	\$ (2,489)	\$ (1,560)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194,776

Crystal Cay
Community Development District
Long Term Debt Report Series 2021

Special Assessment Bonds, Series 2021		
Original Bond Issue - 08/19/2021		\$8,135,000
Term 1:	\$905,000	
Interest Rate:	2.25%	
Maturity Date:	May 1, 2026	
Term 2:	\$1,025,000	
Interest Rate:	2.70%	
Maturity Date:	May 1, 2031	
Term 3:	\$2,555,000	
Interest Rate:	305.00%	
Maturity Date:	May 1, 2041	
Term 24:	\$3,650,000	
Interest Rate:	4.00%	
Maturity Date:	May 1, 2053	
Reserve Fund Definition	50% of Maximum Annual Debt Service	
Reserve Fund Requirement	\$5,279,900	
Reserve Fund Balance	\$222,498.13	
Original Bond Amount:		\$8,135,000
Less: Principal Payment - 5/01/22		(\$175,000)
Less: Principal Payment - 5/01/23		(\$175,000)
Less: Principal Payment - 5/01/24		(\$180,000)
Less: Principal Payment - 5/01/25		(\$185,000)
Current Bonds Outstanding		\$7,420,000

Crystal Cay
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts - Miami-Dade County
Fiscal Year 2026

Gross Assessments \$ 264,416.75 \$ 468,821.42 \$ 733,238.17
 Net Assessments \$ 251,195.91 \$ 445,380.35 \$ 696,576.26

ON ROLL ASSESSMENTS

allocation in % 36.06% 63.94% 100.00%

Date	Gross Amount	Discount/ Penalty	Commission	Interest	Net Receipts	2020		
						O&M Portion	Debt Service	Total
11/15/25	\$ 17,943.37	\$ 717.73	\$ 172.25	\$ -	\$ 17,053.39	\$ 6,149.71	\$ 10,903.68	\$ 17,053.39
11/18/25	1,018.05	53.45	9.65	-	954.95	344.37	610.58	954.95
11/28/25	22,184.17	887.36	212.97	-	21,083.84	7,603.15	13,480.69	21,083.84
12/05/25	626,093.77	25,044.10	6,010.50	-	595,039.17	214,580.10	380,459.07	595,039.17
12/19/25	6,825.51	204.77	66.21	-	6,554.53	2,363.66	4,190.87	6,554.53
01/08/26	18,468.75	554.07	179.14	-	17,735.54	6,395.70	11,339.84	17,735.54
01/23/26	-	-	-	683.48	683.48	246.47	437.01	683.48
02/10/26	15,513.47	310.26	152.03	-	15,051.18	5,427.68	9,623.50	15,051.18
03/11/26	6,515.97	65.16	64.51	-	6,386.30	2,303.00	4,083.30	6,386.30
					-	-	-	-
	\$ 714,563.06	\$ 27,836.90	\$ 6,867.26	\$ 683.48	\$ 680,542.38	\$ 245,413.84	\$ 435,128.54	\$ 680,542.38

97.45%	Percent Collected
\$ 18,675.11	Balance Remaining to Collect