JUNIPER COVE

COMMUNITY DEVELOPMENT
DISTRICT

September 15, 2025
BOARD OF SUPERVISORS
PUBLIC HEARING AND
REGULAR MEETING
AGENDA

AGENDA LETTER

Juniper Cove Community Development District OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W • Boca Raton, Florida 33431 Phone: (561) 571-0010 • Toll-free: (877) 276-0889 • Fax: (561) 571-0013

September 8, 2025

ATTENDEES:

Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

Board of Supervisors
Juniper Cove Community Development District

Dear Board Members:

The Board of Supervisors of the Juniper Cove Community Development District will hold a Public Hearing and Regular Meeting on September 15, 2025 at 10:30 a.m., at the Goldbetter, Miami Business Center, 1031 Ives Dairy Road, Suite 228, Miami, Florida 33179. The agenda is as follows:

- 1. Call to Order/Roll Call
- 2. Public Comments
- 3. Public Hearing on Adoption of Fiscal Year 2025/2026 Budget
 - A. Proof/Affidavit of Publication
 - B. Consideration of Resolution 2025-09, Relating to the Annual Appropriations and Adopting the Budget for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2026; Authorizing Budget Amendments; and Providing an Effective Date
- 4. Consideration of Resolution 2025-10, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2025/2026; Providing for the Collection and Enforcement of Special Assessments, Including but Not Limited to Penalties and Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date
- 5. Consideration of Fiscal Year 2026 Budget Funding Agreement
- 6. Consideration of Goals and Objectives Reporting FY2026 [Section 189.0694, Florida Statutes Special Districts Performance Measures and Standards Reporting]
 - Authorization of Chair to Approve Findings Related to FY2025 Goals and Objectives Reporting
- 7. Ratification of Forestar (USA) Real Estate Group Inc., Partial Termination of Grant of Blanket Easement

Board of Supervisors Juniper Cove Community Development District September 15, 2025, Public Hearing and Regular Meeting Agenda Page 2

- 8. Acceptance of Unaudited Financial Statements as of July 31, 2025
- 9. Approval of April 21, 2025 Regular Meeting Minutes
- 10. Staff Reports
 - A. District Counsel: Billing, Cochran, Lyles, Mauro & Ramsey, P.A.
 - 2025 Legislative Update
 - Form 1 Submission and Ethics Training
 - B. District Engineer: Alvarez Engineers, Inc.
 - C. District Manager: Wrathell, Hunt and Associate LLC
 - NEXT MEETING DATE: October 2, 2025 at 10:30 AM

QUORUM CHECK

SEAT 1	SARAH WICKER	IN PERSON	PHONE	☐ No
SEAT 2	FRANK REYNOLDS	IN PERSON	PHONE	☐ No
SEAT 3	DEBBIE LEONARD	IN PERSON	PHONE	☐ No
SEAT 4	REBECCA CORTES	IN PERSON	PHONE	☐ No
SEAT 5	MARY MOULTON	IN PERSON	PHONE	☐ No

- 11. Board Members' Comments/Requests
- 12. Public Comments
- 13. Adjournment

Should you have any questions or concerns, please do not hesitate to contact me directly at (561) 517-5111.

Sincerely,

Kristen Thomas District Manager FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

CALL-IN NUMBER: 1-888-354-0094 PARTICIPANT PASSCODE: 8664977

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MIAMI TODAY

2000 S. Dixie Highway, Suite 105A, Miami, FL 33133 (305) 358-2663

Published Weekly Miami, Miami-Dade County, Florida

STATE OF FLORIDA COUNTY OF MIAMI DADE:

Before the undersigned authority personally appeared: **Steve Rosenberg**

Who on oath says that he/she is:

Advertising Sales Consultant

of Miami Today, a weekly newspaper published at Miami in Miami-Dade County, Florida; that the attached copy of a notice of publication:

PUBLIC NOTICE
RE: JUNIPER COVE
COMMUNITY DEVELOPMENT DISTRICT

Was published in said newspaper in the issue(s) of:

8/28 & 9/4/25

Affidavit further says that the said Miami Today is a Newspaper published at Miami, in the said Miami-Dade County, Florida and that the said newspaper has heretofore been continuously published in Miami-Dade County, Florida each week and has been entered as second-class mail matter at the post office in Miami, in the said Miami-Dade County, Florida for a period of one year preceding the first publication of the attached copy of advertisement; and affiant further says that he/she has neither paid nor promised any person, firm or corporation any discount, rebate or commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Affidant further says that the website or newspaper complies with all legal requirements for publication in chapter 50_AFlorida Statutes.

Steve Rosenberg, Advertising Sales Consultant

Sworn to and subscribed before me this

Notary

4th day of September 2025

Public Notice

JUNIPER COVE COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2026 PROPOSEO BUDGET; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors (the "Board") of the Juniper Cove Community Development District (the "District") will hold a public hearing and a regular meeting as follows:

DATE: September 15, 2025 TIME: 10:30 a.m.

LOCATION: Goldbetter, Miami Business Center

1031 Ives Dairy Road, Suite 228 Miami, Florida 33179

The purpose of the public hearing is to receive comments and objections on the adoption of the District's proposed budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("Proposed Budget"). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 ("District Manager's Office"), during normal business hours or on the District's website at https://junipercovecdd.net/.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the hearing or meeting. There may be occasions when staff or board members may participate by speaker telephone.

Any person requiring special accommodations at this hearing and meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the hearing and meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

District Manager

Publication dates: 8/28 & 9/4/25



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RESOLUTION 2025-09

THE ANNUAL APPROPRIATION RESOLUTION OF THE JUNIPER COVE COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2025, submitted to the Board of Supervisors ("Board") of the Juniper Cove Community Development District ("District") proposed budget(s) ("Proposed Budget") for the fiscal year beginning October 1, 2025 and ending September 30, 2026 ("Fiscal Year 2025/2026") 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 Budget, the District filed a copy of the Proposed Budget with the 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, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District's website at least two days before the public hearing; and

WHEREAS, Section 190.008(2)(a), Florida Statutes, requires that, prior to October 1st of each year, the 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, 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.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE JUNIPER COVE COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget"**), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Juniper Cove Community Development District for the Fiscal Year Ending September 30, 2026."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2025/2026, the sums set forth in **Exhibit A** to be raised by the levy of assessments, a funding agreement and/or otherwise. Such sums are deemed by the Board to be necessary to defray all expenditures of the District during said budget year, and are to be divided and appropriated in the amounts set forth in **Exhibit A**.

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2025/2026 or within 60 days following the end of the Fiscal Year 2025/2026 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 15TH DAY OF SEPTEMBER, 2025.

ATTEST:	JUNIPER COVE COMMUNITY DEVELOPMEN DISTRICT		
Secretary/Assistant Secretary	Chair/Vice Chair, Board of Supervisors		

Exhibit A: Fiscal Year 2025/2026 Budget(s)

Exhibit A: Fiscal Year 2025/2026 Budget(s)

JUNIPER COVE COMMUNITY DEVELOPMENT DISTRICT PROPOSED BUDGET FISCAL YEAR 2026

JUNIPER COVE COMMUNITY DEVELOPMENT DISTRICT TABLE OF CONTENTS

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JUNIPER COVE COMMUNITY DEVELOPMENT DISTRICT GENERAL FUND BUDGET FISCAL YEAR 2026

	Fiscal Year 2025					
	Adopted	Actual	Projected	Total	Proposed	
	Budget	through	through	Actual &	Budget	
	FY 2025	2/28/2025	9/30/2025	Projected	FY 2026	
REVENUES						
Landowner contribution	\$107,110	\$ 19,092	\$ 63,358	\$ 82,450	\$ 124,124	
Total revenues	107,110	19,092	63,358	82,450	124,124	
EXPENDITURES						
Professional & administrative						
Management/accounting/recording	48,000	14,000	34,000	48,000	48,000	
Legal	25,000	2,350	7,500	9,850	20,000	
Engineering	2,000	315	1,685	2,000	7,000	
Audit	4,600	-	4,600	4,600	4,600	
Arbitrage rebate calculation	500	-	500	500	500	
Dissemination agent	1,000	167	833	1,000	1,000	
EMMA software service	1,000	-	-	-	1,000	
Trustee	5,500	-	-	-	5,500	
Telephone	200	83	117	200	200	
Postage	500	11	489	500	500	
Printing & binding	500	208	292	500	500	
Legal advertising	11,000	1,713	6,500	8,213	6,500	
Annual special district fee	175	175	-	175	175	
Insurance - GL and D&O	5,720	5,408	-	5,408	6,584	
Contingencies/bank charges	500	447	53	500	750	
Website hosting & maintenance	705	705	-	705	705	
Website ADA compliance	210	-	210	210	210	
Total professional & administrative	107,110	25,582	56,779	82,361	103,724	
Field operations						
Stormwater management system	-	-	-	-	5,400	
Roadway maintenance -offsite parking	-	-	-	-	5,500	
Preserve	-	-	-	-	1,000	
Total field operations					11,900	
Total expenditures	107,110	25,582	56,779	82,361	115,624	
Excess/(deficiency) of revenues						
over/(under) expenditures	-	(6,490)	6,579	89	8,500	
Fund balance - beginning (unaudited) Fund balance - ending (projected)	-	(89)	(6,579)	(89)	(6,579)	
Unassigned	-	(6,579)	-	-	1,921	
Fund balance - ending	\$ -	\$ (6,579)	\$ -	\$ -	\$ 1,921	

JUNIPER COVE COMMUNITY DEVELOPMENT DISTRICT DEFINITIONS OF GENERAL FUND EXPENDITURES

EXPENDITURES

EXPENDITURES Professional & administrative		
Management/accounting/recording	\$	48,000
Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.	•	10,000
Legal		20,000
General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts. Engineering The District's Engineer will provide construction and consulting services, to assist the District in		7,000
crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.		
Audit		4,600
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.		
Arbitrage rebate calculation		500
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.		4 000
Dissemination agent The District must enquelly discominate financial information in order to comply with the		1,000
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.		
EMMA software service		1,000
Disclosure Technology Services, LLC EMMA filing assistance software license agreement for quarterly disclosure reporting		•
Trustee		5,500
Telephone		200
Telephone and fax machine. Postage		500
Mailing of agenda packages, overnight deliveries, correspondence, etc.		300
Printing & binding Letterhead, envelopes, copies, agenda packages		500
Legal advertising		6,500
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc. Annual special district fee		175
Annual fee paid to the Florida Department of Economic Opportunity.		173
Insurance - GL and D&O		6,584
Contingencies/bank charges		750
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.		705
Website hosting & maintenance Website ADA compliance		705 210
		2.10

JUNIPER COVE COMMUNITY DEVELOPMENT DISTRICT DEFINITIONS OF GENERAL FUND EXPENDITURES

Field operations

i iola opolationo	
Stormwater management system	5,400
Stormwater maintenance including cleaning (Miami Dade County required plan)	
Roadway maintenance -offsite parking	5,500
Fund to repave Juniper Cove (30 year estimate)	
Preserve	1,000
Rodent or pest removal	
Total expenditures	\$ 115,624
•	

JUNIPER COVE COMMUNITY DEVELOPMENT DISTRICT DEBT SERVICE FUND BUDGET - SERIES 2025 FISCAL YEAR 2026

	Fiscal Year 2025						
	Adopted		Actual	Projected	Total		Proposed
	Bud	dget	through	through	A	Actual &	Budget
	FY :	2025	2/28/2025	9/30/2025	Р	rojected	FY 2026
REVENUES							
Assessment levy: off-roll	\$	-	\$ -	\$ 163,226	\$	163,226	\$ 413,075
Interest		-	114	-		114	-
Total revenues		-	114	163,226		163,340	413,075
EXPENDITURES							
Debt service							
Principal		_	_	-		_	85,000
Interest		_	_	83,427		83,427	326,453
Underwriter's discount		_	119,000	, -		119,000	, -
Cost of issuance		_	180,317	30,958		211,275	_
Total expenditures		_	299,317	114,385		413,702	411,453
Excess/(deficiency) of revenues							
over/(under) expenditures		-	(299,203)	48,841		(250,362)	1,622
OTHER FINANCING SOURCES/(USES)							
Bond proceeds		_	632,259	_		632,259	_
Original issue discount		_	(12,857)	-		(12,857)	_
Total other financing sources/(uses)			619,402			619,402	
Net increase/(decrease) in fund balance		-	320,199	48,841		369,040	1,622
Fund balance:							
Beginning fund balance (unaudited)		_	_	320,199		_	369,040
Ending fund balance (projected)	\$		\$320,199	\$ 369,040	\$	369,040	370,662
Lies of fund balance.							
Use of fund balance:	iirad\						(20E 700)
Debt service reserve account balance (requ	iirea)						(205,700)
Interest expense - November 1, 2026	of Sont	ombor	30 2026				(161,261) \$ 3,701
Projected fund balance surplus/(deficit) as of	л эері	enner	JU, ZUZO				Φ 3,701

JUNIPER COVE COMMUNITY DEVELOPMENT DISTRICT SERIES 2025 AMORTIZATION SCHEDULE

					Bond
	Principal	Coupon Rate	Interest	Debt Service	Balance
11/01/25			163,226.25	163,226.25	5,950,000.00
05/01/26	85,000.00	4.625%	163,226.25	248,226.25	5,865,000.00
11/01/26			161,260.63	161,260.63	5,865,000.00
05/01/27	90,000.00	4.625%	161,260.63	251,260.63	5,775,000.00
11/01/27			159,179.38	159,179.38	5,775,000.00
05/01/28	95,000.00	4.625%	159,179.38	254,179.38	5,680,000.00
11/01/28			156,982.50	156,982.50	5,680,000.00
05/01/29	95,000.00	4.625%	156,982.50	251,982.50	5,585,000.00
11/01/29			154,785.63	154,785.63	5,585,000.00
05/01/30	100,000.00	4.625%	154,785.63	254,785.63	5,485,000.00
11/01/30			152,473.13	152,473.13	5,485,000.00
05/01/31	105,000.00	4.625%	152,473.13	257,473.13	5,380,000.00
11/01/31			150,045.00	150,045.00	5,380,000.00
05/01/32	110,000.00	4.625%	150,045.00	260,045.00	5,270,000.00
11/01/32			147,501.25	147,501.25	5,270,000.00
05/01/33	115,000.00	5.450%	147,501.25	262,501.25	5,155,000.00
11/01/33			144,367.50	144,367.50	5,155,000.00
05/01/34	125,000.00	5.450%	144,367.50	269,367.50	5,030,000.00
11/01/34			140,961.25	140,961.25	5,030,000.00
05/01/35	130,000.00	5.450%	140,961.25	270,961.25	4,900,000.00
11/01/35			137,418.75	137,418.75	4,900,000.00
05/01/36	140,000.00	5.450%	137,418.75	277,418.75	4,760,000.00
11/01/36			133,603.75	133,603.75	4,760,000.00
05/01/37	145,000.00	5.450%	133,603.75	278,603.75	4,615,000.00
11/01/37			129,652.50	129,652.50	4,615,000.00
05/01/38	155,000.00	5.450%	129,652.50	284,652.50	4,460,000.00
11/01/38			125,428.75	125,428.75	4,460,000.00
05/01/39	165,000.00	5.450%	125,428.75	290,428.75	4,295,000.00
11/01/39			120,932.50	120,932.50	4,295,000.00
05/01/40	170,000.00	5.450%	120,932.50	290,932.50	4,125,000.00
11/01/40			116,300.00	116,300.00	4,125,000.00
05/01/41	180,000.00	5.450%	116,300.00	296,300.00	3,945,000.00
11/01/41			111,395.00	111,395.00	3,945,000.00
05/01/42	190,000.00	5.450%	111,395.00	301,395.00	3,755,000.00
11/01/42			106,217.50	106,217.50	3,755,000.00
05/01/43	200,000.00	5.450%	106,217.50	306,217.50	3,555,000.00
11/01/43			100,767.50	100,767.50	3,555,000.00
05/01/44	215,000.00	5.450%	100,767.50	315,767.50	3,340,000.00
11/01/44			94,908.75	94,908.75	3,340,000.00
05/01/45	225,000.00	5.450%	94,908.75	319,908.75	3,115,000.00
11/01/45			88,777.50	88,777.50	3,115,000.00
05/01/46	240,000.00	5.700%	88,777.50	328,777.50	2,875,000.00
11/01/46			81,937.50	81,937.50	2,875,000.00
05/01/47	250,000.00	5.700%	81,937.50	331,937.50	2,625,000.00
11/01/47			74,812.50	74,812.50	2,625,000.00
05/01/48	265,000.00	5.700%	74,812.50	339,812.50	2,360,000.00
11/01/48			67,260.00	67,260.00	2,360,000.00
05/01/49	280,000.00	5.700%	67,260.00	347,260.00	2,080,000.00

JUNIPER COVE COMMUNITY DEVELOPMENT DISTRICT SERIES 2025 AMORTIZATION SCHEDULE

					Bond
	Principal	Coupon Rate	Interest	Debt Service	Balance
11/01/49			59,280.00	59,280.00	2,080,000.00
05/01/50	300,000.00	5.700%	59,280.00	359,280.00	1,780,000.00
11/01/50			50,730.00	50,730.00	1,780,000.00
05/01/51	315,000.00	5.700%	50,730.00	365,730.00	1,465,000.00
11/01/51			41,752.50	41,752.50	1,465,000.00
05/01/52	335,000.00	5.700%	41,752.50	376,752.50	1,130,000.00
11/01/52			32,205.00	32,205.00	1,130,000.00
05/01/53	355,000.00	5.700%	32,205.00	387,205.00	775,000.00
11/01/53			22,087.50	22,087.50	775,000.00
05/01/54	375,000.00	5.700%	22,087.50	397,087.50	400,000.00
11/01/54			11,400.00	11,400.00	400,000.00
05/01/55	400,000.00	5.700%	11,400.00	411,400.00	-
Total	5,950,000.00		6,475,300.00	12,425,300.00	

JUNIPER COVE COMMUNITY DEVELOPMENT DISTRICT ASSESSMENT COMPARISON PROJECTED FISCAL YEAR 2026 ASSESSMENTS

Off-Roll Assessments						
		FY 2026 O&M Assessment	FY 2026 DS Assessment		⁷ 2026 Total ssessment	FY 2025 Total Assessment
Product/Parcel	Units	per Unit	per Unit		per Unit	per Unit
TH	196	landowner's contri	\$ 1,096.91	\$	1,096.91	n/a
SF	154	landowner's contri	1,286.24		1,286.24	n/a
Total	350					

RESOLUTION 2025-10

[FY 2026 ANNUAL ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE JUNIPER COVE COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2025/2026; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Juniper Cove Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes,* for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, the Board of Supervisors ("Board") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget ("Adopted Budget") for the fiscal year beginning October 1, 2025 and ending September 30, 2026 ("Fiscal Year 2025/2026"), attached hereto as Exhibit A; and

WHEREAS, in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE JUNIPER COVE COMMUNITY DEVELOPMENT DISTRICT:

1. FUNDING. As indicated in **Exhibits A and B,** the District's Board hereby authorizes the following funding mechanisms for the Adopted Budget:

a. OPERATIONS AND MAINTENANCE ASSESSMENTS.

i. Benefit Findings. The provision of the services, facilities, and operations as described in Exhibit A confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the

- assessments to the specially benefitted lands is shown in **Exhibits A and B,** and is hereby found to be fair and reasonable.
- ii. Assessment Imposition. Pursuant to Chapters 190, 197 and/or 170, Florida Statutes, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with Exhibits A and B. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.
- **iii. Maximum Rate.** Pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.
- **b. DEBT SERVICE SPECIAL ASSESSMENTS.** The District's Board hereby directs District Staff to effect the collection of the previously levied debt service special assessments, as set forth in **Exhibits A and B.**

2. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

- a. Tax Roll Assessments. If and to the extent indicated in Exhibits A and B, certain of the operations and maintenance special assessments (if any) and/or previously levied debt service special assessments (if any) imposed on the "Tax Roll Property" identified in Exhibit B shall be collected at the same time and in the same manner as County taxes in accordance with Chapter 197 of the Florida Statutes. The District's Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.
- b. Direct Bill Assessments. If and to the extent indicated in Exhibits A and B, certain operations and maintenance special assessments (if any) and/or previously levied debt service special assessments (if any) imposed on "Direct Collect Property" identified in Exhibit B shall be collected directly by the District in accordance with Florida law, as set forth in Exhibits A and B. The District's Board finds and determines that such collection method is an efficient method of collection for the Direct Collect Property.
 - i. Due Date (O&M Assessments) Operations and maintenance assessments directly collected by the District shall be due and payable on the dates set forth in the invoices prepared by the District Manager, but no earlier than October 1st and no later than September 30th of Fiscal Year 2025/2026.

- ii. Due Date (Debt Assessments) Debt service assessments directly collected by the District are due in full on December 1, 2025; provided, however, that, to the extent permitted by law, the assessments due may be paid in two partial, deferred payments and on dates that are 30 days prior to the District's corresponding debt service payment dates all as set forth in the invoice(s) prepared by the District Manager.
- iii. In the event that an assessment payment is not made in accordance with the schedule(s) stated above, the whole assessment – including any remaining partial, deferred payments for the Fiscal Year, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinguent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, Florida Statutes, or other applicable law to collect and enforce the whole assessment, as set forth herein.
- c. **Future Collection Methods.** The decision to collect special assessments by any particular method e.g., on the tax roll or by direct bill does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.
- 3. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached to this Resolution as **Exhibit "B,"** is hereby certified for collection. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.
- 4. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

5. **EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 15th day of September, 2025.

ATTEST:		JUNIPER COVE COMMUNITY DEVELOPMENT DISTRICT				
Secretary / A	Assistant Secretary	By:				
Exhibit A: Exhibit B:	Budget Assessment Roll (identifyir	ng Tax Roll Property and Direct Collect Property)				

JUNIPER COVE COMMUNITY DEVELOPMENT DISTRICT FISCAL YEAR 2026 BUDGET FUNDING AGREEMENT

This Agreement ("Agreement") is made and entered into this 15th day of September, 2025, by and between:

Juniper Cove Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, and with an address of c/o Wrathell, Hunt & Associates, LLC 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("District"), and

Forestar (USA) Real Estate Group, Inc., a Delaware corporation, and the developer of the lands in the District ("**Developer**") with a mailing address of 10700 Pecan Park Blvd., Austin, Texas 78750.

RECITALS

WHEREAS, the District was established for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

WHEREAS, the District, pursuant to Chapter 190, Florida Statutes, is authorized to levy such taxes, special assessments, fees and other charges as may be necessary in furtherance of the District's activities and services; and

WHEREAS, Developer presently is developing the majority of all real property ("**Property**") within the District, which Property will benefit from the timely construction and acquisition of the District's facilities, activities and services and from the continued operations of the District; and

WHEREAS, the District is adopting its general fund budget for Fiscal Year 2026, which year concludes on September 30, 2026; and

WHEREAS, this general fund budget, which the parties recognize may be amended from time to time in the sole discretion of the District, is attached hereto and incorporated herein by reference as **Exhibit A**; and

WHEREAS, the District has the option of levying non-ad valorem assessments on all land, including the Property owned by the Developer, that will benefit from the activities, operations and services set forth in the Fiscal Year 2026 budget, or utilizing such other revenue sources as may be available to it; and

WHEREAS, in lieu of levying assessments on the Property, the Developer is willing to provide such funds as are necessary to allow the District to proceed with its operations as described in Exhibit A; and

WHEREAS, the Developer agrees that the activities, operations and services provide a special and peculiar benefit equal to or in excess of the costs reflected on **Exhibit A** to the Property; and

WHEREAS, the Developer has agreed to enter into this Agreement in lieu of having the District levy and collect any non-ad valorem assessments as authorized by law against the Property located within the District for the activities, operations and services set forth in **Exhibit A**;

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which are hereby acknowledged, the parties agree as follows:

- 1. **FUNDING.** The Developer agrees to make available to the District the monies ("**Funding Obligation**") necessary for the operation of the District as called for in the budget attached hereto as **Exhibit A** (and as **Exhibit A** may be amended from time to time pursuant to Florida law, but subject to the Developer's consent to such amendments to incorporate them herein), within thirty (30) days of written request by the District. The funds shall be placed in the District's general checking account. These payments are made by the Developer in lieu of taxes, fees, or assessments which might otherwise be levied or imposed by the District. Nothing contained herein shall constitute or be construed as a waiver of the District's right to levy assessments in the event of a funding deficit.
- 2. **ENTIRE AGREEMENT.** This instrument shall constitute the final and complete expression of the agreement among the parties relating to the subject matter of this Agreement. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.
- 3. **AUTHORIZATION.** The execution of this Agreement has been duly authorized by the appropriate body or official of all parties hereto, each party has complied with all of the requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.
- 4. **ASSIGNMENT.** This Agreement may be assigned, in whole or in part, by either party only upon the written consent of the other. Any purported assignment without such consent shall be void.
- 5. **DEFAULT.** A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance.
- 6. **ENFORCEMENT.** In the event that any party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be

entitled to recover from the other all costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

- 7. **THIRD PARTY BENEFICIARIES.** This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns.
- 8. **CHOICE OF LAW.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.
- 9. **ARM'S LENGTH.** This Agreement has been negotiated fully among the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.
- 10. **EFFECTIVE DATE.** The Agreement shall be effective after execution by the parties hereto.

[SIGNATURES ON NEXT PAGE]

above	IN WITNESS WHEREOF , the parties execute this Agree.	eement the day and year first written
		R COVE COMMUNITY DPMENT DISTRICT
	Chair/V	ice Chair, Board of Supervisors
	FOREST	TAR (USA) REAL ESTATE GROUP INC.
	By: Its:	

Exhibit A: Fiscal Year 2025/2026 General Fund Budget

6

JUNIPER COVE COMMUNITY DEVELOPMENT DISTRICT Performance Measures/Standards & Annual Reporting Form October 1, 2025 – September 30, 2026

1. COMMUNITY COMMUNICATION AND ENGAGEMENT

Goal 1.1 Public Meetings Compliance

Objective: Hold at least two (2) <u>regular</u> Board of Supervisor meetings per year to conduct CDD 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 two (2) regular board meetings was held during the fiscal year.

Achieved: Yes □ No □

Goal 1.2 Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days' notice per statute on at least two mediums (i.e., newspaper, CDD 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 CDD 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.

Achieved: Yes □ No □

2. <u>INFRASTRUCTURE AND FACILITIES MAINTENANCE</u>

Goal 2.1 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 (1) inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one (1) 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 CDD website and/or within district records.

Standard: 100% of budget approval and adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes □ No □

Goal 3.2 Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD website.

Standard: CDD website contains 100% of the following information: most recent annual audit, most recently 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 results to the CDD website for public inspection and transmit said results 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 CDD 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 CDD website and transmitted to the State of Florida.

Achieved: Yes □ No □

District Manager	Chair/Vice Chair, Board of Supervisors
Print Name	Print Name
Date	 Date

CFN: 20250655470 BOOK 34915 PAGE 2896 DATE:08/27/2025 10:42:45 AM JUAN FERNANDEZ-BARQUIN CLERK OF THE COURT & COMPTROLLER MIAMI-DADE COUNTY, FL

This instrument prepared by and after recording return to:

Ginger E. Wald, Esq. Billing, Cochran, Lyles, Mauro & Ramsey, PA 515 East Las Olas Blvd, Suite 600 Fort Lauderdale, FL 33301

Property ID #: 30-7826-000-0020; portions of 30-7826-000-0030, 30-7826-000-0040, 30-7826-000-0050 and 30-7826-000-0060

PARTIAL TERMINATION OF GRANT OF BLANKET EASEMENT

This PARTIAL TERMINATION OF GRANT OF BLANKET EASEMENT (this "Termination") is made and entered into this Manda of Angust, 2025, by FORESTAR (USA) REAL ESTATE GROUP INC., a Delaware corporation authorized to do business in the State of Florida, (hereinafter referred to as "GRANTOR") and JUNIPER COVE COMMUNITY DEVELOPMENT DISTRICT, a local unit of special purpose government organized under and pursuant to Chapter 190, Florida Statutes (hereinafter referred to as ("GRANTEE").

RECITALS

- A. WHEREAS, on December 18, 2024, GRANTOR provided to GRANTEE that certain Grant of Blanket Easement recorded on December 26, 2024, in Official Records Book 34551, Page 1331, of the Public Records of Miami-Dade County, Florida (which Easement shall be referred to in this Termination as the "Easement").
- B. WHEREAS, the Grantor and the Grantee desire by this instrument to terminate of record the terms, provisions and easement rights contained within the Easement on the real property described in **Exhibit** "A", attached hereto and made a part hereof.

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

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

IN WITNESS WHEREOF, the Grantee has executed this Termination as of the date and year written below.

Signed, sealed and delivered in the presence of:

in the presence of.	
<u></u>	JUNIPER COVE COMMUNITY DEVELOPMENT DISTRICT, a local unit of special purpose government organized under and pursuant to Chapter 190, Florida Statutes
Plint Name: ZACHARY GRIFTIS	By:
Address: 1001 yamaro RD 501 TE 408 BXA RATON, FL 33431	Name: KONK Emons
	Title: Viz Cane
Print Name: Kenneth Sagahan Address: 100/ Yamo to 20 Suite 408 Borg Katon, Fl 33431	Date: 8 25 2025
STATE OF FLORIDA) COUNTY OF Palm Brach)	
presence or [] online notarization this 25 % d	OVE COMMUNITY DEVELOPMENT ment organized under and pursuant to Chapter
BENJAMIN JACOBSON Notary Public State of Florida Comm# HH693871 Expires 7/1/2029	Notary Public - State of Florida Benjamin Jacobson Printed name of Notary Public

IN WITNESS WHEREOF, the Grantor has executed this Termination as of the date and year written below.

	FORESTAR (USA) REAL ESTATE GROUP INC., a Delaware corporation authorized to do business in the State of Florida
Witnesses:	the state of Frontia
Beth A. Crossman	Print Name: Sarah Wickler Print Title: Vice President
Print Name Address: 14785 Old St. Augustine Rd. Ste. 300 Vacksonvine, FL. 32258	*
The States	26 day of August, 2025
Parter Stastny	
Print Name Address: <u>14785 O.J. S</u> f.	
Augustine RJ. Ste 300 Jacksonville, Fl 32258	
Jacksonville, Fr. 32258	
STATE OFFlorida	
presence or [] online notarization,	nowledged before me by means of [X] physical this 26th day of August 2025, by
REAL ESTATE GROUP INC a Delaware	Vice Resident of FORESTAR (USA) corporation, who is personally known to me or
[] has produced	as evidence of identification.
JARED PRICE Notary Public State of Florida Comm# HH514401	Notary Public
Expires 4/10/2028	Name: Jared Price
	(type or print)
	My Commission Expires: 4/10/2022

EXHIBIT A

All of "JINAMA NORTH SUBDIVISION"

The North ½ of the South ½ of Northwest ¼ of Northeast ¼ of Section 26, Township 57 South, Range 38 East, lying and being in Miami-Dade County, Florida.

Together with

A PORTION of "JINAMA SOUTH SUBDIVISION"

Lots 1-17 of Block 1, Lots 1-8 of Block 2, Lots 1-10 of Block 3, Lots 1-10 of Block 4, Lots 1-10 of Block 5, Lots 1-10 of Block 6, Lots 1-8 of Block 7, Lots 1-12 of Block 8, Lots 1-17 of Block 9, Lots 1-14 of Block 10, Lots 1-15 of Block 11, Lots 1-12 of Block 12, Lots 1-11 of Block 13, Lots 1-11 of Block 14, Lots 1-12 of Block 15, Lots 1-13 of Block 16, Lots 1-9 of Block 17, Lots 1-3 of Block 18, Lots 1-10 of Block 19, Lots 1-12 of Block 20, Lots 1-20 of Block 21, Lots 1-4 of Block 22, Lots 1-4 of Block 23, Lots 1-19 of Block 24, Lots 1-12 of Block 25, Lots 1-12 of Block 26, and Lots 1-5 of Block 27 of Jinama South Subdivision, according to the Plat thereof, as recorded in Plat Book 178 on Page 89 of the Public Records of Miami-Dade County, Florida.

UNAUDITED FINANCIAL STATEMENTS

JUNIPER COVE
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
JULY 31, 2025

JUNIPER COVE COMMUNITY DEVELOPMENT DISTRICT BALANCE SHEET GOVERNMENTAL FUNDS JULY 31, 2025

	General Fund		Debt Service Fund		Capital Projects Fund		Gov	Total vernmental Funds	
ASSETS									
Cash	\$	4,770	\$	-	\$	-	\$	4,770	
Investments									
Revenue		-		2,988		-		2,988	
Reserve		_		206,403		-		206,403	
Capitalized interest		_		908		_		908	
Construction		_		_		41,330		41,330	
Undeposited funds		4,799		_		_		4,799	
Due from Landowner		11,376		163,226		_		174,602	
Total assets	\$	20,945	\$	373,525	\$	41,330	\$	435,800	
LIABILITIES AND FUND BALANCES Liabilities: Accounts payable Due to other Due to Landowner Landowner advance Total liabilities	\$	15,904 84 - 6,000 21,988	\$	25,000 - 25,000	\$	- - - - -	\$	15,904 84 25,000 6,000 46,988	
DEFERRED INFLOWS OF RESOURCES									
Deferred receipts		11,376		163,226		_		174,602	
Total deferred inflows of resources		11,376		163,226		-		174,602	
Fund balances: Restricted for: Debt service Unassigned Total fund balances		(12,419) (12,419)		185,299 - 185,299		41,330 - 41,330		226,629 (12,419) 214,210	
Total liabilities, deferred inflows of resources									
and fund balances	\$	20,945	\$	373,525	\$	41,330	\$	435,800	

JUNIPER COVE COMMUNITY DEVELOPMENT DISTRICT GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE PERIOD ENDED JULY 31, 2025

	Current Month		Year To Date		Budget		% of Budget
REVENUES							
Landowner contribution	\$	4,799	_\$_	40,249	\$	107,110	38%
Total revenues		4,799		40,249		107,110	38%
EXPENDITURES							
Professional & administrative							
Management/accounting/recording		4,000		34,000		48,000	71%
Legal		500		5,830		25,000	23%
Engineering		778		2,601		2,000	130%
Audit		-		-		4,600	0%
Arbitrage rebate calculation		-		-		500	0%
Dissemination agent		83		583		1,000	58%
EMMA software service		-		-		1,000	0%
Trustee*		-		-		5,500	0%
Telephone		17		167		200	84%
Postage		10		23		500	5%
Printing & binding		42		417		500	83%
Legal advertising		-		1,713		11,000	16%
Annual special district fee		-		175		175	100%
Insurance - GL and D&O		-		5,408		5,720	95%
Contingencies/bank charges		90		957		500	191%
Website hosting & maintenance		-		705		705	100%
Website ADA compliance		-		-		210	0%
Total professional & administrative		5,520		52,579	_	107,110	49%
Excess/(deficiency) of revenues							
over/(under) expenditures		(721)		(12,330)		-	
Fund balances - beginning		(11,698)		(89)		-	
Fund balances - ending	\$	(12,419)	\$	(12,419)	\$	-	

JUNIPER COVE COMMUNITY DEVELOPMENT DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES DEBT SERVICE FUND FOR THE PERIOD ENDED JULY 31, 2025

	Current	Year To		
REVENUES	 Month	Date		
Interest	\$ 861	\$	5,158	
Total revenues	861		5,158	
EXPENDITURES Debt service				
Interest	_		83,427	
Cost of issuance	_		180,317	
Trustee fee	-		5,925	
Total debt service	-		269,669	
Other force 9 alcours				
Other fees & charges Underwriter's discount			110 000	
Original issue discount	-		119,000 12,857	
Total other fees and charges	 		131,857	
Total expenditures	 		401,526	
			,	
Excess/(deficiency) of revenues				
over/(under) expenditures	861		(396,368)	
OTHER FINANCING SOURCES/(USES)				
Receipt of bond proceeds	-		632,259	
Transfer out	 (25,592)		(25,592)	
Total other financing sources	 (25,592)		606,667	
Net change in fund balances	(24,731)		210,299	
Fund balances - beginning	210,030		(25,000)	
Fund balances - ending	\$ 185,299	\$	185,299	

JUNIPER COVE COMMUNITY DEVELOPMENT DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES CAPITAL PROJECTS FUND SERIES 2025 FOR THE PERIOD ENDED JULY 31, 2025

	 urrent Ionth	Year To Date		
REVENUES				
Interest	\$ 54	\$	35,136	
Total revenues	 54		35,136	
EXPENDITURES				
Capital outlay	-	5	,337,139	
Total expenditures			,337,139	
Excess/(deficiency) of revenues	E 4	(E	303 003)	
over/(under) expenditures	54	(၁	,302,003)	
OTHER FINANCING SOURCES/(USES)				
Bond proceeds	-	5	,317,741	
Transfer in	 25,592		25,592	
Total other financing sources/(uses)	25,592	5	,343,333	
Net change in fund balances	25,646		41,330	
Fund balances - beginning	 15,684			
Fund balances - ending	\$ 41,330	\$	41,330	

MINUTES

DRAFT

1 2 3 4	MINUTES OF MEETING JUNIPER COVE COMMUNITY DEVELOPMENT DISTRICT					
5	The Board of Supervisors of the Juniper	Cove Community Development District held a				
6	Regular Meeting on April 21, 2025 at 10:30 a.m.	, at the offices of Alvarez Engineers, 8935 NW				
7	35th Lane, Suite #101, Doral, Florida 33172.					
8						
9 10	Present:					
11	Sarah Wicker (via telephone)	Chair				
12	Frank Reynolds	Vice Chair				
13 14	Debbie Leonard Rebecca Cortes	Chair Assistant Secretary				
15	Nebecca cortes	Assistant Secretary				
16 17	Also present:					
18	Kristen Thomas	District Manager				
19	Ginger Wald	District Counsel				
20	Juan Alvarez	District Engineer				
21 22	Zach Griffith (via telephone)	Forestar				
23						
24	FIRST ORDER OF BUSINESS	Call to Order/Roll Call				
25		•				
26	Ms. Thomas called the meeting to or	der at 10:30 a.m. The Oath of Office was				
27	administered to Supervisor-elect Sarah Wicker be	fore the meeting and provided to Management.				
28	Supervisors Reynolds, Leonard, Wicker and	d Cortes were present. Supervisor Moulton was				
29	not present.					
30						
31 32	SECOND ORDER OF BUSINESS	Public Comments				
33	No members of the public spoke.					
34						
35 36 37 38	THIRD ORDER OF BUSINESS	Administration of Oath of Office to Sarah Wicker [Seat 1] (the following to be provided under separate cover)				

39		This item was addressed during the First (Order of Business. Ms. Wicker is familiar with			
40	40 the following:					
41	A.	Required Ethics Training and Disclosure Filing				
42		Sample Form 1 2023/Instructions				
43	В.	Membership, Obligation and Responsibility	ties			
44	c.	Guide to Sunshine Amendment and Code	of Ethics for Public Officers and Employees			
45	D.	Form 8B: Memorandum of Voting Conflict	for County, Municipal and other Local Publics			
46		Officers				
47						
48 49 50 51	FOUR	RTH ORDER OF BUSINESS	Ratification of Resolution 2025-02, Electing and Removing Officers of the District and Providing for an Effective Date			
52		Ms. Thomas presented Resolution 2025-02	. The slate was as follows:			
53		Sarah Wicker	Chair			
54		Frank Reynolds	Vice Chair			
55		Rebecca Cortes	Assistant Secretary			
56		Deborah Leonard	Assistant Secretary			
57		Mary Moulton	Assistant Secretary			
58		Kristen Thomas	Assistant Secretary			
59		No other nominations were made.				
60		This Resolution removes the following from	n the Board:			
61		David Tello	Vice Chair			
62		Christian Cotter	Assistant Secretary			
63		Maria Camporeale	Assistant Secretary			
64		The following prior appointments by the B	oard remain unaffected by this Resolution:			
65		Craig Wrathell	Secretary			
66		Daniel Rom	Assistant Secretary			
67		Craig Wrathell	Treasurer			
68		Jeff Pinder	Assistant Treasurer			
69						

70 71 72 73	On MOTION by Mr. Reynolds and seconded by Ms. Leonard, with all in favor, Resolution 2025-02, Electing, as nominated, and Removing Officers of the District and Providing for an Effective Date, was ratified.						
74 75 76 77 78 79 80 81 82 83	FIFTH ORDER OF BUSINESS Consideration of Resolution 2025-05, Approving a Proposed Budget for Fiscal Year 2026; Declaring Special Assessments to Fund the Proposed Budget Pursuant to Chapters 170, 190 and 197, Florida Statutes; Setting Public Hearings; Addressing Publication; Addressing Severability; and Providing an Effective Date						
84	Ms. Thomas presented Resolution 2025-05. Ms. Thomas reviewed the proposed Fiscal						
85	Year 2026 budget, highlighting increases, decreases and adjustments, compared to the Fiscal						
86	Year 2025 budget, and explained the reasons for any changes.						
87	Mr. Alvarez discussed the new "Field Operations" line items, including "Stormwater Drain						
88	System" and that the "Road maintenance-Onsite (park incl)" line item, which is to build funds for						
89	future road repairs and resurfacing.						
90	The following changes were made to the proposed Fiscal Year 2026 budget:						
91	Page 1: Delete "Permitting" line item						
92	Page 1: Delete "Landscape maintenance" line item						
93							
94 95 96 97 98 99	On MOTION by Ms. Leonard and seconded by Mr. Reynolds, with all in favor, Resolution 2025-05, Approving a Proposed Budget for Fiscal Year 2026, as amended; Declaring Special Assessments to Fund the Proposed Budget Pursuant to Chapters 170, 190 and 197, Florida Statutes; Setting Public Hearings for September 15, 2025 at 10:30 a.m., at Goldbetter, Miami Business Center, 1031 Ives Dairy Road, Suite 228, Miami, Florida 33179; Addressing Publication; Addressing Severability; and Providing an Effective Date, was adopted.						
101 102 103	SIXTH ORDER OF BUSINESS Consideration of Resolution 2025-06,						

3

Designating Dates, Times and Locations for Regular Meetings of the Board of

Supervisors of the District for Fiscal Year

104

105106

107 108			2025/2026 and Providing for an Effective Date			
109 110		Ms. Thomas presented Resolution 202	25-06. Meeting at Goldbetter will incur a fee.			
111		The following changes were made to t	the Fiscal Year 2026 Meeting Schedule:			
112		DATES: Insert October 2, 2025; November 6, 2025; December 4, 2025; January 1, 2026;				
113	Februa	ary 5, 2026; March 5, 2026; April 2, 202	26; May 7, 2026; June 4, 2026; July 2, 2026; August			
114	6, 202	6 and September 3, 2026				
115		TIME: 10:30 AM				
116		LOCATION: Goldbetter, Miami Busine	ss Center, 1031 Ives Dairy Road, Suite 228, Miami,			
117	Florida	a 33179				
118						
119 120 121 122		Resolution 2025-06, Designating D	conded by Mr. Reynolds, with all in favor, lates, Times and Locations for Regular s of the District for Fiscal Year 2025/2026, ective Date, was adopted.			
123 124 125 126 127 128 129 130 131	SEVEN	ITH ORDER OF BUSINESS	Consideration of Resolution 2025-04, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2024/2025 and Providing for an Effective Date			
131		Ms. Thomas presented Resolution 202	25-04.			
133		The following changes were made to t	the Fiscal Year 2025 Meeting Schedule:			
134		DATES: Change to June 5, 2025; July 3	, 2025; August 7, 2025 and September 15, 2025			
135		TIME: 10:30 AM				
136		LOCATION: Goldbetter, Miami Busine	ss Center, 1031 Ives Dairy Road, Suite 228, Miami,			
137	Florida	a 33179				
138						
139 140		-	onded by Ms. Leonard, with all in favor, lates, Times and Locations for Regular			

141 142 143	Meetings of the Board of Supervisors of the as amended, and Providing for an Effective				
144 145 146 147 148 149 150 151		Consideration of Resolution 2025-07, Designating Michael J. Pawelczyk as the District's Registered Agent and Designating the Office of Billing, Cochran, Lyles, Mauro & Ramsey, P.A. as the Registered Office O7. She noted that Mr. Lyles, the former			
152	Registered Agent, has retired; Mr. Pawelczyk will be	•			
153	,				
154 155 156 157 158	On MOTION by Mr. Reynolds and seconder Resolution 2025-07, Designating Michael Registered Agent and Designating the Office Ramsey, P.A. as the Registered Office, was	el J. Pawelczyk as the District's e of Billing, Cochran, Lyles, Mauro &			
159 160 161 162		Discussion: Stormwater Management System Memo 2025			
163	,	n Memo from District Counsel providing an			
164 165	update of the legal requirements was included for i	nformational purposes.			
166 167 168 169 170		Consideration of Resolution 2025-08, Approving the Florida Statewide Mutual Aid Agreement; Providing for Severability; and Providing for an Effective Date			
171	·	She discussed the benefits of the Agreement			
172	and noted that the CDD would more likely be the recipient of aid from other governmental				
173	entities than a provider of aid. This Agreement was previously approved and is being presented				
174	due to some updates to the Agreement.				
175					
176 177 178	On MOTION by Ms. Leonard and seconded Resolution 2025-08, Approving the Florida Providing for Severability; and Providing for	Statewide Mutual Aid Agreement;			

179 180 181 182 183 184 185	ELEVI	ENTH ORDER OF BUSINESS On MOTION by Mr. Reynolds and seconded Unaudited Financial Statements as of Febr	•				
187							
188 189	TWE	LFTH ORDER OF BUSINESS	Approval of Minutes				
190	A.	November 5, 2024 Landowners' Meeting					
191	В.	November 18, 2024 Regular Meeting					
192 193 194		On MOTION by Ms. Leonard and seconded by Mr. Reynolds, with all in favor, the November 5, 2024 Landowners' Meeting Minutes and the November 18, 2024 Regular Meeting Minutes, as presented, were approved.					
195 196							
197	THIR	TEENTH ORDER OF BUSINESS	Staff Reports				
198 199	A.	District Counsel: Billing, Cochran, Lyles, Ma	auro & Ramsey, P.A.				
200	В.	District Engineer: Alvarez Engineers, Inc.					
201		There were no District Counsel or District Er	ngineer reports.				
202	c.	District Manager: Wrathell, Hunt and Asso	ciates, LLC				
203		• NEXT MEETING DATE: May 19, 2025	5 at 10:30 AM				
204		O QUORUM CHECK					
205		The next meeting will be on May 19, 2025, u	unless canceled.				
206							
207 208 209	FOUF	There were no Board Members' comments	Board Members' Comments/Requests or requests.				
210			·				
211 212	FIFTE	ENTH ORDER OF BUSINESS	Public Comments				

213	Mr. Griffin asked for the calendar invites for the meetings to include the meeting link and
214	nformation. Ms. Thomas stated it might not be included in case the District Manager running the
215	neeting changes.
216	
217 218	SIXTEENTH ORDER OF BUSINESS Adjournment
219	On MOTION by Ms. Leonard and seconded by Mr. Reynolds, with all in favor, the
220	meeting adjourned at 11:53 a.m.
221	·
222	

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

DRAFT

JUNIPER COVE CDD

223224225

April 21, 2025

DRAFT

April 21, 2025

220			
227			
228			
229	Secretary/Assistant Secretary	Chair/Vice Chair	

JUNIPER COVE CDD

STAFF REPORTS

STAFF REPORTS A

MEMORANDUM

TO: District Manager

FROM: Billing, Cochran, Lyles, Mauro & Ramsey, P.A.

District Counsel

DATE: June 30, 2025

RE: 2025 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 2025 – 195, Laws of Florida (SB 268). The legislation creates a new public records exemption under section 119.071(4)(d)6., F.S., for certain personal identifying and locating information of specified state and local officials, members of Congress, and their family members. Specifically, the exemption applies to the partial home addresses and telephone numbers of current congressional members, public officers, their adult children and spouses. To assert the exemption, the public officer or congressional member, their family members, or employing agencies must submit a written, notarized request to each agency holding the information, along with documentation verifying the individual's eligibility. Custodians of records must maintain the exemption until the qualifying condition no longer exists.

The legislation narrows the definition of "public officer" to include only the Governor, Lieutenant Governor, Chief Financial Officer, Attorney General, or Commissioner of Agriculture; as well as a state senator or representative, property appraiser, supervisor of elections, school superintendent, city or county commissioner, school board member, or mayor. This exemption applies to information held before, on, or after July 1, 2025. It is subject to the Open Government Sunset Review Act and will automatically repeal on October 2, 2030, unless reenacted by the Legislature. The effective date of this act is July 1, 2025.

While the new exception is not specifically applicable to a member of a Community Development District ("CDD") board of supervisors, if any board members or related officials fall within this definition of a "public officer" who has asserted the exception, the CDD must protect the partial home addresses and telephone numbers of these individuals, as well as similar information about their spouses and adult children. CDDs will need to update their public records procedures to verify and process these requests to ensure exempt information is withheld.

2. Chapter 2025 – 174, Laws of Florida (HB 669). The legislation prohibits a local government's investment policy from requiring a minimum bond rating for any category of bond that is explicitly authorized in statute to include unrated bonds. Current law permits local governments to invest in unrated bonds issued by the government of Israel. The bill ensures that investment policies do not impose additional rating requirements that conflict with this statutory authorization. The effective date of this act is July 1, 2025.

This law prevents a CDD from imposing stricter bond rating requirements in their investment policies than those allowed by state law. Specifically, if state law authorizes investment in certain unrated bonds, such as those issued by the government of Israel, a CDD cannot require a minimum bond rating for these bonds in its investment guidelines. CDDs must align their investment policies with statutory permissions, allowing investment in authorized unrated bonds without additional rating restrictions.

3. Chapter 2025 – 189, Laws of Florida (SB 108). The legislation makes significant amendments to the Administrative Procedure Act (APA), revising rulemaking procedures, establishing a structured rule review process, and changing public notice requirements.

New Timelines and Notice Requirements:

- Agencies must publish a notice of intended agency action within 90 days of the effective date of legislation delegating rulemaking authority.
- Notices of proposed rulemaking must now include the proposed rule number, and at least seven days must separate the notice of rule development from proposed rule publication.
- Agencies must electronically publish the full text of any incorporated material in a text-searchable format and use strikethrough/underline formatting to show changes.

This legislation applies to CDDs that exercise rulemaking authority under Chapter 120, Florida Statutes. Under the new requirements, CDDs must publish a notice of intended agency action within 90 days after the effective date of any legislation granting them rulemaking authority. When proposing new rules, CDDs must now include the proposed rule number in the notice, allow at least seven (7) days between publishing the notice of rule development and the proposed rule itself, and electronically publish the full text of any incorporated materials in a searchable format. All changes must be shown using strikethrough and underline formatting. CDDs subject to the APA should review their procedures to ensure timely and compliant publication moving forward.

Section 120.5435, F.S., governing the rule review process sunsets on July 1, 2032, unless reenacted. The effective date of this act is July 1, 2025.

4. Chapter 2025 – 85, Laws of Florida (SB 348). The legislation amends the Code of Ethics to establish a new "stolen valor" provision and expands enforcement mechanisms for collecting unpaid ethics penalties. The bill creates section 112.3131, F.S., which prohibits candidates, elected or appointed public officers, and public employees from knowingly making

¹ A "unit of local government" is defined any county, municipality, special district, school district, county constitutional officer, authority, board, public corporation, or any other political subdivision of the state. Section 218.403(11), F.S.

fraudulent representations relating to military service for the purpose of material gain. Prohibited conduct includes falsely claiming military service, honors, medals, or qualifications, or unauthorized wearing of military uniforms or insignia. An exception is provided for individuals in the theatrical profession during a performance. Violations are subject to administrative penalties under section 112.317, F.S., and may also be prosecuted under other applicable laws.

In addition, the legislation amends section 112.317(2), F.S., to authorize the Attorney General to pursue wage garnishment for unpaid civil or restitution penalties arising from ethics violations. A penalty becomes delinquent if unpaid 90 days after imposition. If the violator is a current public officer or employee, the Attorney General must notify the Chief Financial Officer or applicable governing body to initiate withholding from salary-related payments, subject to a 25 percent cap or the maximum allowed by federal law. Agencies may retain a portion of withheld funds to cover administrative costs. The act also authorizes the referral of delinquent penalties to collection agencies and establishes a 20-year statute of limitations for enforcement. The effective date of this act is July 1, 2025.

This law applies directly to CDDs because CDD board members and employees are classified as public officers and public employees under Florida law. As such, CDD officials are prohibited from knowingly making fraudulent claims regarding military service or honors for material gain under the new "stolen valor" provision. Additionally, the law enhances enforcement tools for unpaid ethics penalties, allowing for wage garnishment, salary withholding, and referrals to collection agencies. CDDs must ensure that their officials and staff comply with these ethics requirements and be prepared to cooperate with enforcement actions beginning July 1, 2025.

5. Chapter 2025 – 164, Laws of Florida (SB 784). The legislation amends section 177.071, F.S., to require that local governments review and approve plat and replat submittals through an administrative process, without action by the governing body. Local governments must designate by ordinance an administrative authority to carry out this function. The administrative authority must (1) acknowledge receipt of a submittal in writing within seven days, identify any missing documentation and provide details on the applicable requirements and review timeframe. Unless the applicant requests an extension, the authority must approve, approve with conditions, or deny the submittal within the timeframe provided in the initial notice. Any denial must include a written explanation citing specific unmet requirements. The authority or local government may not request or require an extension of time. The effective date of this act is July 1, 2025.

While this law does not apply directly to CDDs, as they do not have plat approval authority, it is relevant to developer-controlled CDD boards involved in the land entitlement process. Plat and replat approvals will now be handled through an administrative process by the city or county, rather than by governing body action. Local governments must designate an administrative authority by ordinance and follow strict requirements for written acknowledgment, completeness review, and decision-making timelines. Any denial must include a written explanation citing specific deficiencies, and extensions cannot be requested by the reviewing authority.

6. Chapter 2025 – 140, Laws of Florida (HB 683). The legislation includes several revisions related to local government contracting, public construction bidding, building permitting, and professional certification. It also requires the Department of Environmental Protection to adopt

minimum standards for the installation of synthetic turf on residential properties. Upon adoption, the law prohibits local governments from enforcing ordinances or policies that are inconsistent with those standards.

The act requires local governments to approve or deny a contractor's change order price quote within 35 days of receipt. If denied, the local government must identify the specific deficiencies in the quote and the corrective actions needed. These provisions may not be waived or modified by contract. The law prohibits the state and its political subdivisions from penalizing or rewarding a bidder for the volume of construction work previously performed for the same governmental entity. With respect to building permits, the act prohibits local building departments from requiring a copy of the contract between a builder and a property owner or any related documentation, such as cost breakdowns or profit statements, as a condition for applying for or receiving a permit. The act also allows private providers to use software to review certain building plans and reduces the timeframe within which building departments must complete the review of certain permit applications.

CDDs must follow the new requirements for contractor's change order timelines, restrictions on permit-related documentation, and procurement practices.

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/.

STAFF REPORTS C

Alina Garcia Supervisor of Elections

2700 NW 87th Ave Miami, FL 33172



T 305-499-VOTE(8683) F 305-499-8501 TTY 305-499-8480

votemiamidade.gov @votemiamidade

CERTIFICATION

STATE OF FLORIDA)

COUNTY OF MIAMI-DADE)

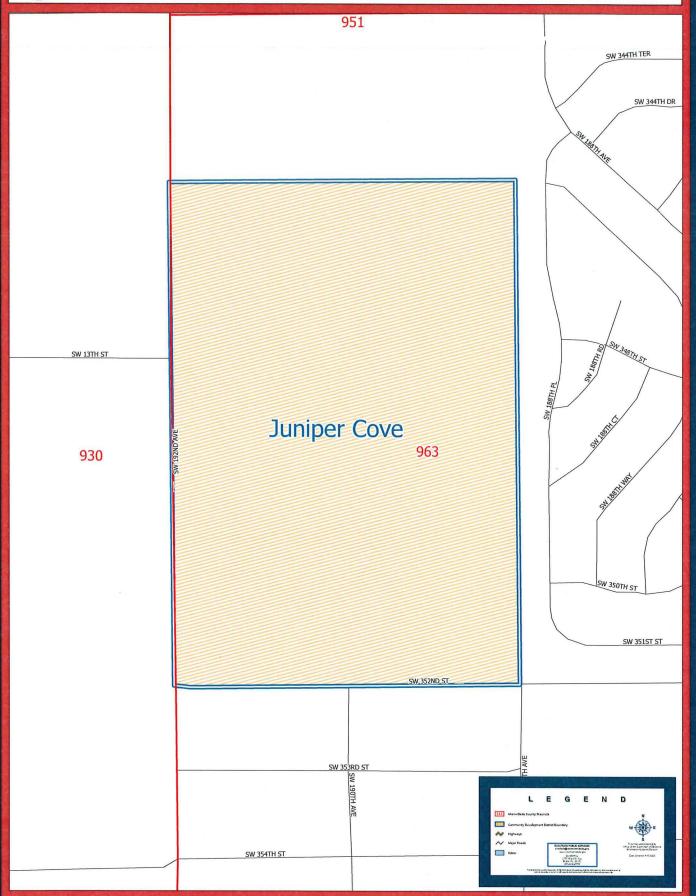
I, Alina Garcia, Supervisor of Elections of Miami-Dade County, Florida, do hereby certify that <u>Juniper Cove Community Development District</u>, as described in the attached <u>MAP</u>, has <u>0</u> voters.

Alina Garcia Supervisor of Elections WITNESS MY HAND
AND OFFICIAL SEAL,
AT MIAMI, MIAMI-DADE
COUNTY, FLORIDA,
ON THIS 29th DAY OF
APRIL, 2025



Office of the Supervisor of Elections

2025 Juniper Cove CDD with Precincts



BOARD OF SUPERVISORS FISCAL YEAR 2025/2026 MEETING SCHEDULE

LOCATION

Goldbetter, Miami Business Center, 1031 Ives Dairy Road, Suite 228, Miami, Florida 33179

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 2, 2025	Regular Meeting	10:30 AV
November 6, 2025	Regular Meeting	10:30 AM
December 4, 2025	Regular Meeting	10:30 AV
January 1, 2026	Regular Meeting	10:30 AV
February 5, 2026	Regular Meeting	10:30 AN
March 5, 2026	Regular Meeting	10:30 AN
April 2, 2026	Regular Meeting	10:30 AN
May 7, 2026	Regular Meeting	10:30 AW
June 4, 2026	Regular Meeting	10:30 AM
July 2, 2026	Regular Meeting	10:30 AM
August 6, 2026	Regular Meeting	10:30 AM
September 3, 2026	Regular Meeting	10:30 AM