Kingman Gate

Community Development District

(Riviera)

http://www.kingmangatecdd.com

Teresa Baluja, Chair

Vanessa Perez, Assistant Secretary

Raisa Krause, Assistant Secretary

Marc Szasz, Assistant Secretary

August 14, 2026

Kingman Gate

Community Development District

Agenda

Seat 2: Teresa Baluja – C	
Seat 3: Open Seat	
Seat 4: Vanessa Perez – A.S.	
Seat 5: Raisa Krause – A.S.	
Seat 1: Marc Szasz – A.S.	

Friday
August 14, 2026
11:00 a.m.

The Officies of Lennar Homes
5505 Waterford District Drive, Miami, Florida
Join the meeting now
Meeting ID: 252 431 172 080 39 and Passcode: sc2dq2Jc
1 872-240-4685 and Phone Conference ID: 949 824 364#

1. Roll Call

2. Organizational Matters
   A. Acceptance of Resignation Letter from Ms. Carmen Orozco **– Page 3**

   B. Consideration of Appointment of Supervisor(s) to Fill Unexpired Term(s) of Office – Seat #3 (11/2026)

   C. Oath of Office for Newly Appointed Supervisor(s) **– Page 4**

   D. Consideration of **Resolution #2026-04** Election of Officer(s) **– Page 5**

3. Approval of Minutes of the June 12, 2026 Meeting **– Page 7**

4. Consideration of Engagement Letter with Grau & Associates to perform the Audit for Fiscal Year Ending September 30, 2026 **– Page 14**

5. Staff Reports
   A. Attorney – Memorandum – 2026 Legislative Update **– Page 19**

   B. Engineer – District Engineer's Report for Fiscal Year 2026-2027 **– Page 25**

   C. Field – Monthly Report **– Page 33**

   D. Manager
      1) Consideration of Proposed Fiscal Year 2027 Meeting Schedule **– Page 41**

      2) Form 1 Financial Disclosure Due July 1, 2026 – ***everyone has filed*** **– Page 42**

      3) Reminder to Complete Annual Ethics Training by December 31, 2026

6. Financial Reports
   A. Acceptance of Check Register **– Page 45**

   B. Acceptance of Unaudited Financials **– Page 47**

7. Supervisors Requests and Audience Comments

8. 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.kingmangatecdd.com

07/28/2026

Date

Resignation

I, Carmen Orozco, wish to resign from the Kingman Gate CDD Board of Supervisors, effective: 07/28/2026.

Carmen

Signature

Oath of Office

I, _________________________ a resident of the State of Florida and citizen of the United States of America, and being a Supervisor of the **Kingman Gate Community Development District** and a recipient of public funds on behalf of the District, do hereby solemnly swear or affirm that I will support the Constitution of the United States and of the State of Florida, and will faithfully, honestly and impartially discharge the duties devolving upon me in the office of Supervisor of the **Kingman Gate Community Development District, _______________County, Florida**.

Signature: __________________________________

Mailing Address: ____________________________

____

County of Residence: _________________________

Telephone #: ________________________________

E-mail: ____________________________________

Date: ______________________________________

Sworn to (or affirmed) before me this ______ day of ______________, by _________________________ whose signature appears hereinabove.

____
Notary Public State of Florida

____
Print Name

My Commission expires

Personally known ______ or produced identification ___________

Type of identification__________________

RESOLUTION 2026-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE KINGMAN GATE COMMUNITY DEVELOPMENT DISTRICT ELECTING OFFICERS OF THE KINGMAN GATE COMMUNITY DEVELOPMENT DISTRICT PURSUANT TO SECTION 190.006(6), FLORIDA STATUTES; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, pursuant to the requirements of Section 190.006(6), *Florida Statutes*, the Board of Supervisors of the **Kingman Gate Community Development District** (the "Board") desires to elect the below recited persons to the offices specified.

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

Section 1. The following persons are elected to the Kingman Gate Community Development District offices below, to wit:

OFFICE	OFFICER	SEAT	SUPERVISOR TERM*
Chairman		GE Seat	Term Expires: 11-202
Vice Chairman		GE Seat	Term Expires: 11-202
Assistant Secretary		GE Seat	Term Expires: 11-202
Assistant Secretary		GE Seat	Term Expires: 11-202
Assistant Secretary		GE Seat	Term Expires: 11-202
Treasurer	Patti Powers	GMS - SF	N/A
Assistant Treasurer	Sharyn Henning	GMS - SF	N/A
Secretary	Paul Winkeljohn	GMS - SF	N/A
Assistant Secretary	____________	GMS - SF	N/A

* Denotes the term of the Supervisor for informational purposes, not the term of the District office. The election of officers may occur upon and at the discretion of the Board and shall occur as soon as practicable after each election or appointment to the Board. Section 190.006, *Florida Statutes*.

Section 2. All sections, or parts thereof, which conflict herewith, are, to the extent of such conflict, superseded and repealed. In the event that any portion of this Resolution is found to be unconstitutional or improper, it shall be severed herein and shall not affect the validity of the remaining portions of this Resolution.

Section 3. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED BY THE BOARD OF SUPERVISORS OF THE KINGMAN GATE COMMUNITY DEVELOPMENT DISTRICT, THIS ___DAY OF _______________, 202__.

KINGMAN GATE COMMUNITY DEVELOPMENT DISTRICT

____
Print name:_____________________________
Chairman / Vice Chairman

____
Print name:_____________________________
Secretary / Assistant Secretary

MINUTES OF MEETING
KINGMAN GATE
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Kingman Gate Community Development District was held on June 12, 2026, at 2:55 p.m. at the Offices of Lennar Homes, 5505 Waterford District Drive, Miami, Florida.

Present and constituting a quorum were:

Teresa Baluja	Chairperson
Vanessa Perez	Assistant Secretary
Marc Szasz	Assistant Secretary

Also present were:

Ben Quesada (Teams)	District Manager, GMS
Mayra Padilla (Teams)	Field Manager, GMS
Michael Pawelczyk (Teams)	District Counsel
Juan Alvarez (Teams)	District Engineer
Jesus Lorenzo	GMS
Juliana Duque Hernandez (Teams)	GMS

FIRST ORDER OF BUSINESS — Roll Call

Mr. Quesada called the meeting to order and called roll. Three Board members were present constituting a quorum.

SECOND ORDER OF BUSINESSS — Approval of the Minutes of the March 13, 2026 Meeting

Mr. Quesada: You have the approval of the minutes from the March 13, 2026 meeting. Are there any comments, correction, or changes? Hearing no changes, I will ask for a motion to approve them.

> On MOTION by Ms. Baluja, seconded by Ms. Perez, with all in favor, the Minutes of the March 13, 2026 Meeting, were approved.

THIRD ORDER OF BUSINESS Public Hearing to Adopt the Fiscal Year 2027 Budget

A. Motion to Open the Public Hearing

Mr. Quesada: Section three is your public hearing to adopt the Fiscal Year 2027 budget. That starts on page nine of your agenda package. I just need a motion from the Board to open the public hearing.

> On MOTION by Ms. Baluja, seconded by Ms. Perez, with all in favor, Opening the Public Hearing, was approved.

B. Public Comment and Discussion

Mr. Quesada: For the record, there is no virtual or physical audience joining us for these public comment and discussion portion of today's budget hearing. For now, we can close the public comment portion and jump into item C.

C. Consideration of Resolution #2026-02 Annual Appropriation Resolution

Mr. Quesada: Resolution 2026-02 is your annual appropriation resolution which would formally adopt your proposed Fiscal Year 2027 budget. There is no annual increase being proposed. There will be no change in assessments from Fiscal Year 26 to 27. If there is no comment, I just need a motion from the Board to adopt the resolution.

> On MOTION by Ms. Baluja, seconded by Ms. Perez, with all in favor, Resolution #2026-02 Annual Appropriation Resolution, was approved.

D. Consideration of Resolution #2026-03 Levy of Non Ad Valorem Assessments

Mr. Quesada: Resolution 2026-03 is the levy of the non ad valorem assessments. This gives the District the powers to be able to collect the operation and maintenance through the levy of non ad valorem assessments. If there are no comments, I just need a motion from the Board to adopt.

> On MOTION by Ms. Baluja, seconded by Ms. Perez, with all in favor, Resolution #2026-03 Levy of Non Ad Valorem Assessments, was approved.

E. Motion to Close the Public Hearing

Mr. Quesada: I would ask the Board for a motion to close the public hearing.

> On MOTION by Ms. Baluja, seconded by Ms. Perez, with all in favor, Closing the Public Hearing, was approved

FOURTH ORDER OF BUSINESS **Discussion of Conveyances for 2nd Expansion Area (Positano)**

Mr. Quesada: This starts on page 37 on section 4 is the discussion of the conveyances for the second expansion area. The HOA has been asking some questions about some landscape buffers there. If you look on page 37, I did check with the District engineer's office. Juan is there if you guys have anything that you want to discuss with him. For the second supplemental engineering report, I think it clearly spells out the conveyances and where they belong. But I'm here to listen if the Board has anything they want to state or discuss, now is the appropriate time.

Mr. Alvarez: Ben, the engineering report says that the CDD is supposed to own the entrances to the expansion area up to the gate and also get an easement on the inside right of ways. The CDD already has those documents. It owns the entrances and it has the grant of easement. The CDD really doesn't need anything else in terms of land.

Ms. Baluja: Then what's pending if the CDD has what it needs?

Ms. Duque: I don't know if Marc could also add a little bit about this, but this is in reference to other areas. It's our understanding that those additional areas happened before were transferred to the HOA or master. I don't remember right now, but one of the associations. This particular area, which are the one in question, is not described in the District engineers report. Which is what Juan saying that the areas on District engineer report that are areas that already were transferred. I think this is just additional.

Mr. Alvarez: The engineering report says that tracts A and the landscaping areas are supposed to be owned by the HOA.

Ms. Baluja: The HOA is asking for the CDD to own them?

Mr. Quesada: No, from my understanding is they were just inquiring as to when the conveyance was going to take place to whichever entity, whether it be the HOA or the CDD. I've had some dialogue with the HOA manager, and I guess she just has some concerns about the maintenance to that landscaping buffer for Positano. That's where I saw an email at least that she was inquiring about that. I think that's more the line of questioning coming from the HOA, based on my understanding.

Mr. Szasz: This is where there was that deed error. the convinces are happening now that the actual. I mean, they're getting fixed, the conveyances.

Ms. Baluja: Right.

Mr. Szasz: I think Juan circulated those documents. We just have to finalize them.

Ms. Baluja: Okay. There's nothing for the CDD to do.

Mr. Pawelczyk: If the CDD's going to take it over, then we have to figure out how to fund the maintenance of it.

Ms. Baluja: It's an exterior portion. It's not inside the community. Again, we're trying to transition the CDD to homeowner control in the next few months. Hopefully we get some homeowner participation. If that happens, they can decide.

Mr. Pawelczyk: The question is there's other perimeter buffers within this District that are already owned by the HOA is what I was told. Why wouldn't they own all the perimeter buffers?

Ms. Baluja: I don't know.

Mr. Pawelczyk: From a logistics standpoint.

Ms. Duque: That's what Juan was saying, Mike. That's already part of the engineer's report. Yes.

Ms. Baluja: Okay. Well, I don't think there's anything for the CDD to do at this time unless somebody tells me otherwise.

FIFTH ORDER OF BUSINESS Staff Reports

A. Attorney

Mr. Pawelczyk: I have nothing additional to report.

B. Engineer

Mr. Alvarez: Nothing to report.

C. Field

1) Monthly Report

Mr. Quesada: Jumping into the monthly field report. Are there any questions on what is in Mayra's report? I don't hear any questions.

2) Stormwater System Maintenance Proposal with Raptor Vac-systems

Mr. Quesada: I can give you guys a little more information about some proposals that we received this week that I wanted to discuss with you on page 62 and 67. On page 62, you have a report provided by a stormwater maintenance contractor, Raptor Vac-systems. They came out and kind of did an inspection of your stormwater system and gave us a really good proposal to be able to cover 65 storm drain structures and two pipelines. The report follows with all the sediment and the measurements based on each phase of construction for $7,905. I can tell you that we have extra. It's a really good price and we have extra money sitting there in our state Board operating account to be able to absorb that cost. Staff recommendation is that this is going to be year phase one of us being able to come in there and do some maintenance. I think it would be a wise investment if you have no objections.

Ms. Baluja: I have no objections.

On MOTION by Ms. Baluja, seconded by Ms. Perez, with all in favor, the Stormwater System Maintenance Proposal with Raptor Vac-systems, was approved.

3) Palm Tree Cleaning Proposal with Brightview Landscape Services, Inc.

Mr. Quesada: On page 67, just running it by you since the timing of the meeting. It's within our discretionary amount, but all the entrances have some palm trees. We're about to get into hurricane the thick of hurricane season, they're pretty loaded up with some seed pods and all that stuff. You have a proposal from Brightview of $1,440 to do you have five entrances, but if you include the Positano, there's a sixth entrance there. It would cover all the palm trees and all the entrances that the CDD is responsible for. I just needed a motion from the Board, if you're okay with that $1,440 to approve the proposal.

> On MOTION by Ms. Baluja, seconded by Ms. Perez, with all in favor, the Palm Tree Cleaning Proposal with Brightview Landscape Services, Inc., was approved.

D. Manager

1) Consideration of Proposed Fiscal Year 2027 Meeting Schedule

Mr. Quesada: We're going to table the consideration of the proposed Fiscal Year 2027 meeting schedule to the next meeting.

2) Form 1 Financial Disclosure Due July 1, 2026

Mr. Quesada: File your Form 1 by July 1st.

3) Reminder to Complete Annual Ethics Training by December 31, 2026

Mr. Quesada: This is your reminder to complete your ethics training before December 31st.

4) Number of Registered Voters in the District

Mr. Quesada: For the record per the Supervisor of Elections and Miami Dade, you have 1,103 registered voters residing within Kingman Gate.

SIXTH ORDER OF BUSINESS **Financial Reports**

A. Acceptance of Check Register

B. Acceptance of Unaudited Financials

Mr. Quesada: Are there any questions on the check register or the unaudited financials? If not I would ask for a motion to accept your financial statements.

> On MOTION by Ms. Baluja, seconded by Ms. Perez, with all in favor, Accepting the Check Register and the Unaudited Financials, were approved.

SEVENTH ORDER OF BUSINESS **Supervisors Requests and Audience Comments**

Mr. Quesada: Are there any requests or audience comments? There are no members of the audience with us, just for the record.

EIGHTH ORDER OF BUSINESS **Adjournment**

Mr. Quesada: At this time, I would just ask for a motion to adjourn.

On MOTION by Ms. Baluja, seconded by Ms. Perez, with all in favor, the meeting was adjourned.

____
Secretary /Assistant Secretary

____
Chairman / Vice Chairman

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July 30, 2026

Board of Supervisors
Kingman Gate 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 Kingman Gate Community Development District, Miami-Dade County, Florida ("the District") for the fiscal year ended September 30, 2026. 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 Kingman Gate Community Development District as of and for the fiscal year ended September 30, 2026. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2026 audit.

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. We will also issue a management letter as required by Chapter 10.550, Rules of the Auditor General of the State of Florida. As part of our audit, we will apply financial condition assessment procedures pursuant to Section 218.39(5), Florida Statutes, and Rule 10.556(8), Rules of the Auditor General, and will report, as applicable, whether the District met any of the conditions described in Section 218.503(1), Florida Statutes.

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 relaying 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@GMSSFL.COM

Our fee for these services will not exceed $5,300 for the September 30, 2026 audit, 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.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

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 Kingman Gate 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

Tony Grau

____
Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Kingman Gate Community Development District.

By: ____

Title: _______________________________________

Date: _______________________________________

Florida Institute of Certified Public Accountants

AICPA Peer Review Program

Administered in Florida
by the Florida Institute of CPAs

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

MEMORANDUM

TO: District Manager

FROM: Billing Cochran, P.A.
District Counsel

DATE: June 11, 2026

RE: 2026 Legislative Update

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Alvarez Engineers

FL Certificate of Authorization No. 7538
8935 NW 35 Lane, Suite 101
Doral, Florida 33172
Tel. (305) 640-1345
E-Mail: Alvarez@AlvarezEng.com

June 23, 2026

Mr. Ben Quesada
District Manager
Kingman Gate Community Development District
Governmental Management Services, Inc.
5385 N. Nob Hill Road
Sunrise, FL 33351

Re: Kingman Gate Community Development District
District Engineer's Report for Fiscal Year 2026-2027
Pursuant to Section 9.21(b) of the Master Indenture as it relates to
Special Assessment Bonds, Series 2020, 2021, and 2024.

Via email only: BQuesada@gmssf.com

Dear District Manager,

This statement is being made pursuant to Section 9.21(b) of the Master Trust Indenture between Kingman Gate Community Development District (the "District" or "CDD") and U.S. Bank National Association as Trustee dated June 1, 2020, as it relates to the Special Assessment Bonds Series 2020, 2021, and 2024 (together, the "CDD Project"). With this statement we are setting forth (i) our findings as to whether such portions of the CDD Project owned by the District have been maintained in good repair, working order and condition, (ii) our recommendations as to the proper maintenance, repair, and operation of such portions of the CDD Project during the ensuing Fiscal Year 2027, and an estimate of the amount of money necessary for such purpose, and (iii) to review the insurance carried by the District and amounts set aside for the purpose of paying their premiums.

(i) As of the date of this statement, the land tracts and easements shown in exhibits 2 and 3 attached to this statement, and the completed public infrastructure within the tracts and easement areas, i.e., the entry roads, drainage improvements, stormwater retention lake and related landscaping, have been conveyed to the District for ownership and maintenance.

(ii) Based on review of District documents and periodic visits and inspections of the public infrastructure currently owned by the District, we find that such public infrastructure is maintained in good working order and condition, and that for Fiscal Year 2027, the District's proposed amounts budgeted for field maintenance are sufficient to properly maintain, repair and operate such public infrastructure. (Refer to https://www.kingmangatecdd.com/auditbudgets for the FY 2027 Proposed Budget).

   a. General: We recommend that the District consider creating a sinking fund to finance the future capital expense at the end of the service life of the pavements within the District entry roads. The table below provides an estimate of the replacement costs at the end of the pavement service life and the estimated annual contributions over the remaining service life to fund the future expense.

ESTIMATE OF COSTS FOR RESURFACING ROADS IN "n" YEARS									
Analysis and Annuity Recommendation									
Pavement Service Life (30 Years Estimated)		Present Year	Remaining Service Life (Yrs)	Present Year Cost (PC) of Pavement Replacement (Mill and Resurface 3/4" Thick)			Future Replacement Cost @ End of Service Life* For 2.5% Inflation Rate (r)	Annual Interest Rate	Annuity to Finance (FC) in (n) Years given (i)
From	To		(n)	Quantity (SY)	Unit Cost ($/SY)	(PC)	FC= (PC)(1+r/100)^n	(i)	FCi/((1+i)^n-1)
PAVEMENTS									
2023	2053	2026	27	3,143	$10.00	$31,429	$61,217	0.25%	$2,194
PAVEMENT MARKINGS AND SIGNING									
2023	2033	2026	7	3,143	$2.50	$7,857	$9,340	0.25%	$1,324

b. Stormwater Management System: We recommend that the District consider creating a 5-year cyclical program for servicing the inlets, manholes, pipes, and French drains of the stormwater drainage system. The program consists of servicing 20% of the system every year so that at the end of the fifth year, 100% of the system will be serviced. The tables below show the estimated amount that would need to be budgeted yearly to service the approximately 297 drainage structures and 29,337 Linear Feet of pipes in the District. It is also estimated that 8-9 baffles will need to be replaced yearly. The program may be financed yearly or in one lump sum when needed, or at any other period combination, at the discretion of the Board of Supervisors. See Exhibits 4 and 5.

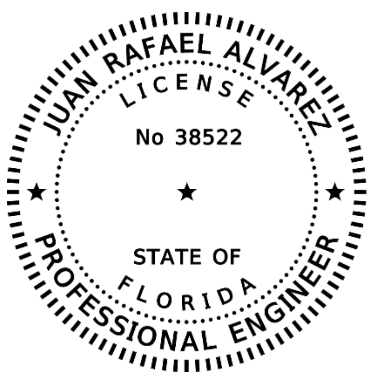
5-YEAR CYCLE ESTIMATE OF YEARLY COSTS FOR SERVICING THE STORMWATER DRAINAGE					
Year	**Drainage Component**	**Unit**	**Quantity (Q)**	**Unit Price ($/Unit)**	**Cost ($)**
(Y1)	Structures Cleaning	EA	78	230.00	17,940
	Baffle Detachment	EA	73	50.00	3,650
	Baffle Replacement	EA	18	600.00	10,800
	Pipe Cleaning and CCTV	LF	7,574	6.75	51,125
	Cost				**83,515**
(Y2)	Structures Cleaning	EA	55	236.00	12,980
	Baffle Detachment	EA	25	51.00	1,275
	Baffle Replacement	EA	6	615.00	3,690
	Pipe Cleaning and CCTV	LF	5,441	6.92	37,652
	Cost				**55,597**
(Y3)	Structures Cleaning	EA	55	242.00	13,310
	Baffle Detachment	EA	25	53.00	1,325
	Baffle Replacement	EA	6	630.00	3,780
	Pipe Cleaning and CCTV	LF	5,441	7.09	38,577
	Cost				**56,992**
(Y4)	Structures Cleaning	EA	55	248.00	13,640
	Baffle Detachment	EA	25	54.00	1,350

5-YEAR CYCLE ESTIMATE OF YEARLY COSTS FOR SERVICING THE STORMWATER DRAINAGE					
Year	**Drainage Component**	**Unit**	**Quantity (Q)**	**Unit Price ($/Unit)**	**Cost ($)**
	Baffle Replacement	EA	6	646.00	3,876
	Pipe Cleaning and CCTV	LF	5,441	7.27	39,556
	Cost				**58,422**
(Y5)	Structures Cleaning	EA	54	254.00	13,716
	Baffle Detachment	EA	24	55.00	1,320
	Baffle Replacement	EA	7	662.00	4,634
	Pipe Cleaning and CCTV	LF	5,440	7.45	40,528
	Cost				**60,198**
Total	Total Structures Cleaning	EA	297		
	Total Baffle Detachment	EA	172		
	Total Baffle Replacement	EA	43		
	Total Pipe Cleaning and CCTV	LF	29,337		
	Total Cost				**314,724.00**
Prices Annual Inflation Rate of:		%			**2.50**
Baffle Replacement Quantity to be 25 % of the Baffle Detachment.					
Quantities (Q) for First Year (Y1) were computed from plans and other sources.					
Quantities for Y2, Y3 and Y4 were computed as: Q2 = Q3 = Q4 = (Total Q - Q1)/4					
Quantities for Y5 were computed as: Q5 = Q - Q1 - Q2 - Q3 - Q4					

(iii) The District carries general liability, hired non-owned auto, employment practices liability and public officials liability insurance under Agreement No. 100125463 with Florida Insurance Alliance, and has budgeted sufficient funds for policy renewal.

If you have any questions, or require additional information, please do not hesitate to contact us at 305-640-1345 or at Alvarez@Alvarezeng.com.

Sincerely,
Alvarez Engineers, Inc.

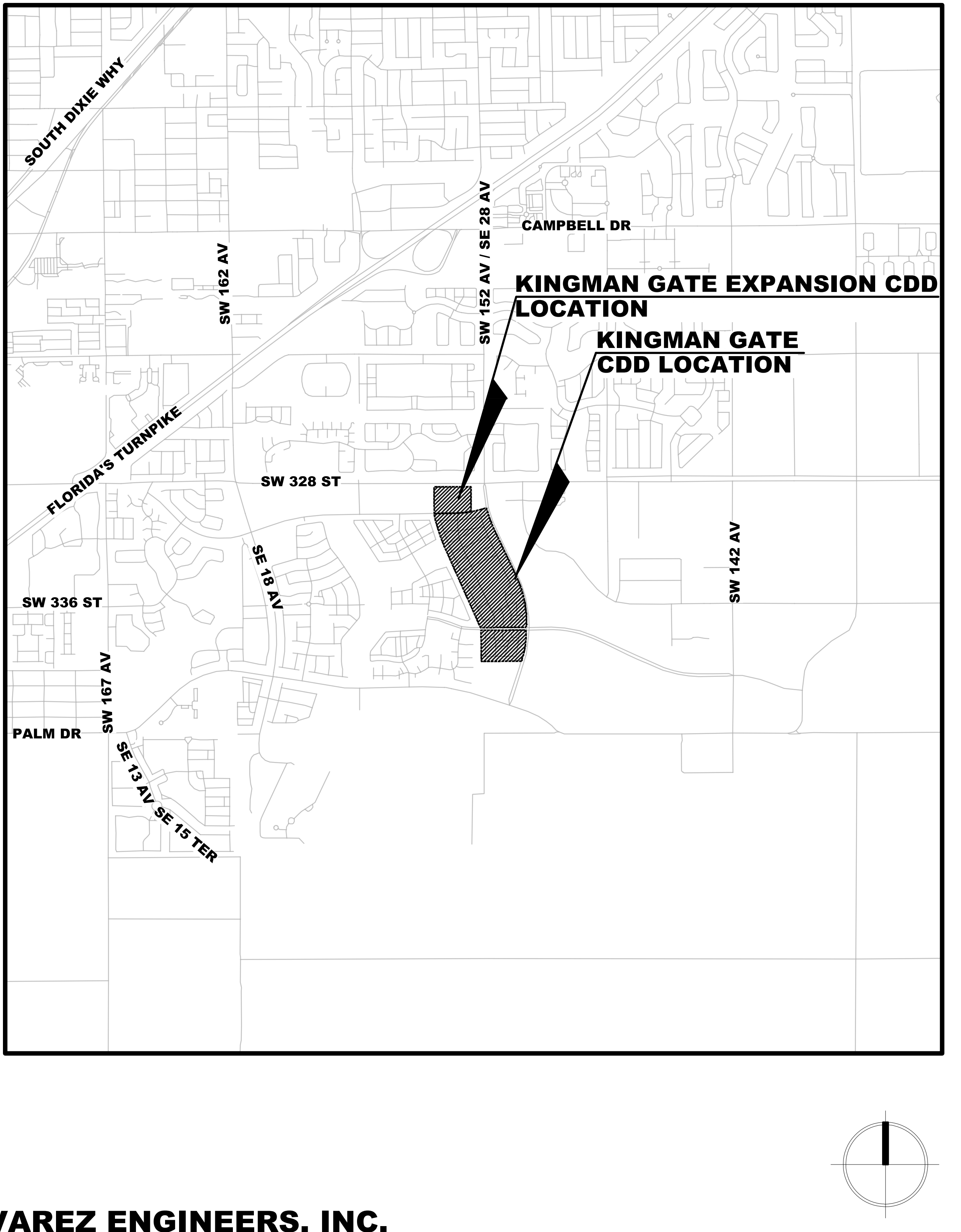


This item has been digitally signed and sealed by Juan R. Alvarez, PE on the date next to the seal.

Signature must be verified on any electronic copies.

Juan R. Alvarez, PE
District Engineer
Date: June 23, 2026

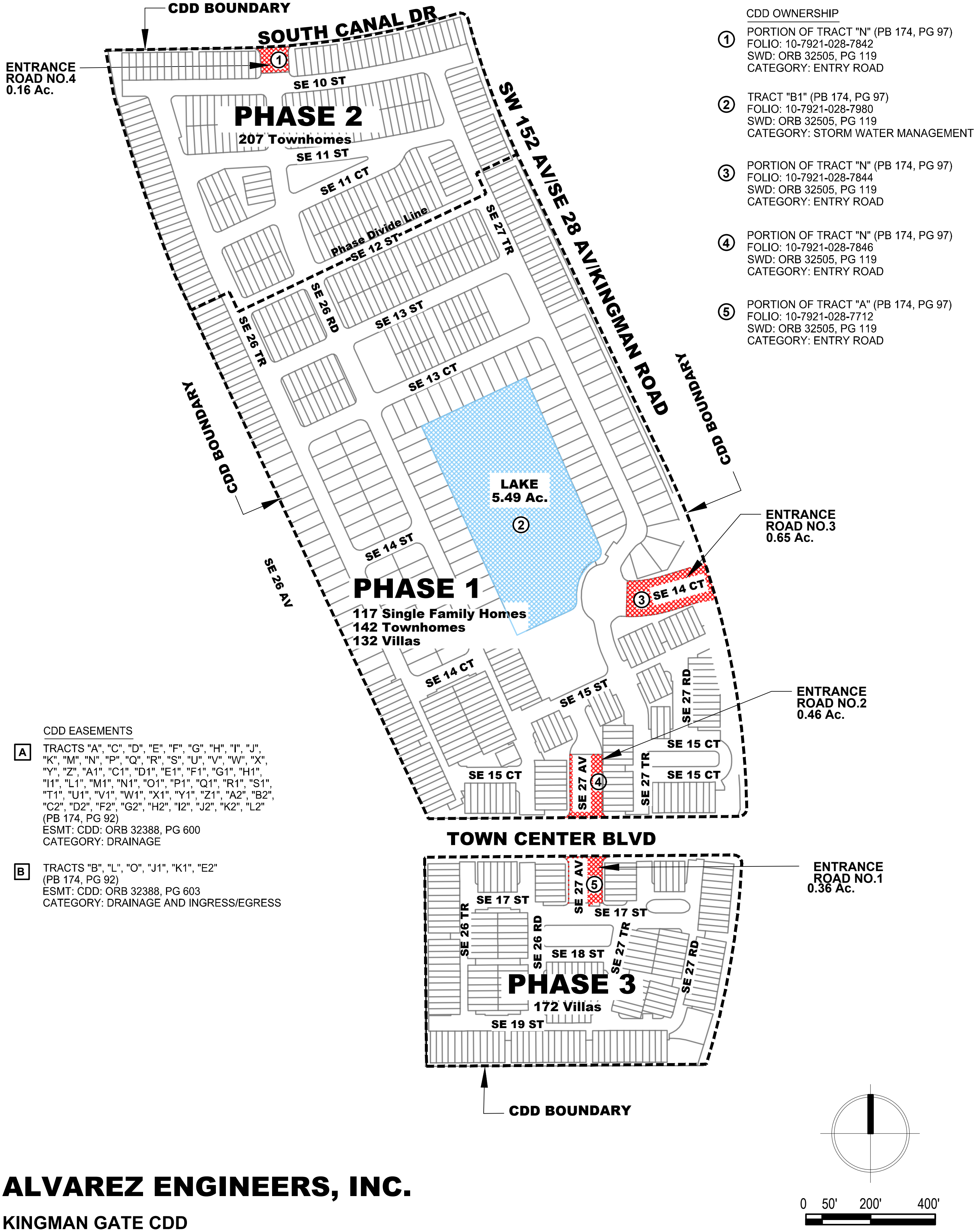
Cc Michael Pawelczyk, District Counsel mjp@bclmr.com
Austin Hackney, Ahackney@gmstnn.com



ALVAREZ ENGINEERS, INC.

KINGMAN GATE CDD
LOCATION MAP

EXHIBIT 1



ALVAREZ ENGINEERS, INC.

KINGMAN GATE CDD

CDD LAND OWNERSHIP AND EASEMENTS

EXHIBIT 2

CDD OWNERSHIP

1 PORTION OF TRACT U-1
(PB 133, PG 3)
SWD: ORB 34525, PG 2148
CATEGORY: ENTRY ROADS

CDD EASEMENTS

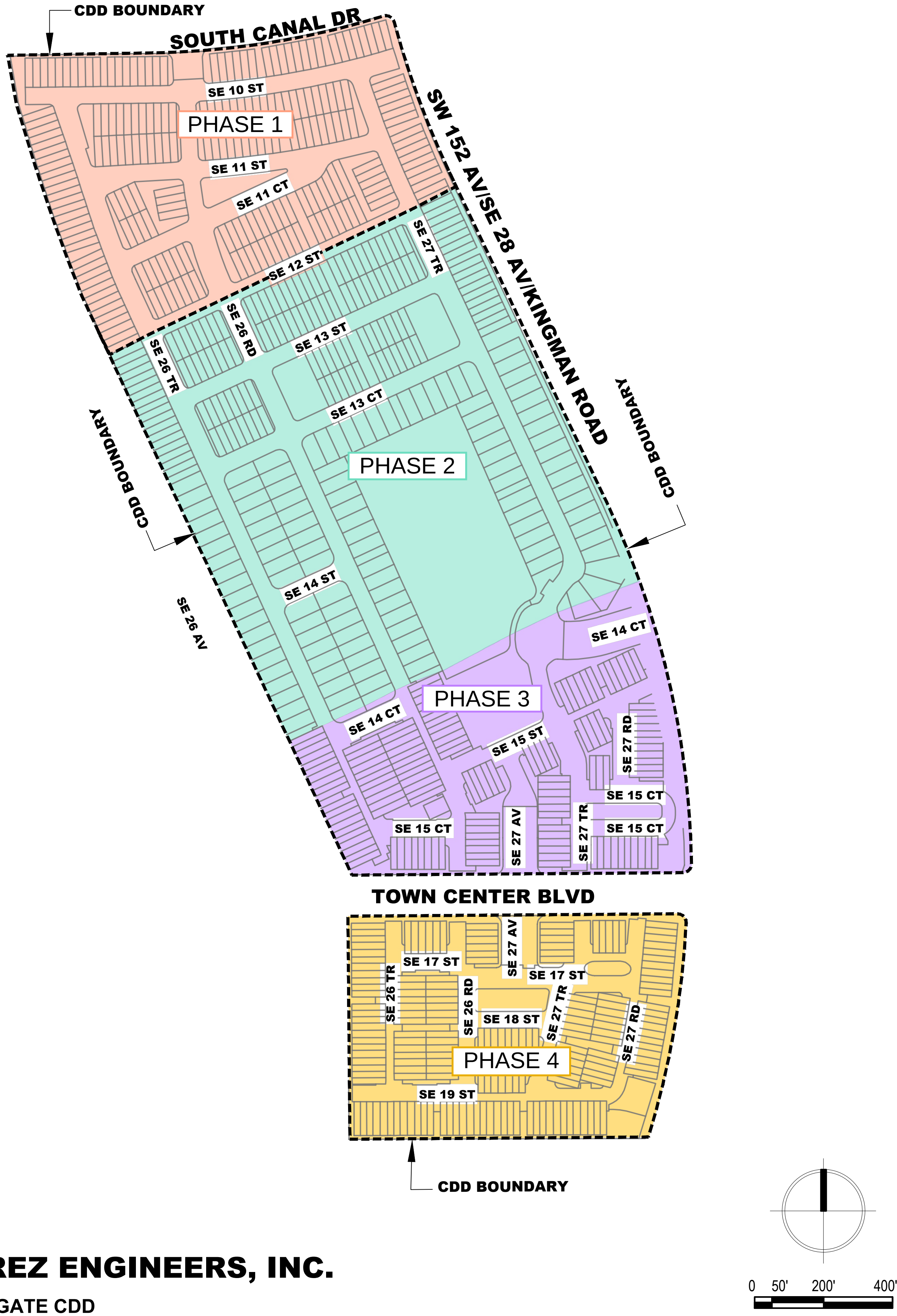
D TRACT "D" (PB 178, PG 30)
ORB 34525, PG 2138
CATEGORY: DRAINAGE

ALVAREZ ENGINEERS, INC.

KINGMAN GATE CDD EXPANSION AREA

CDD LAND OWNERSHIP AND EASEMENTS

EXHIBIT 3

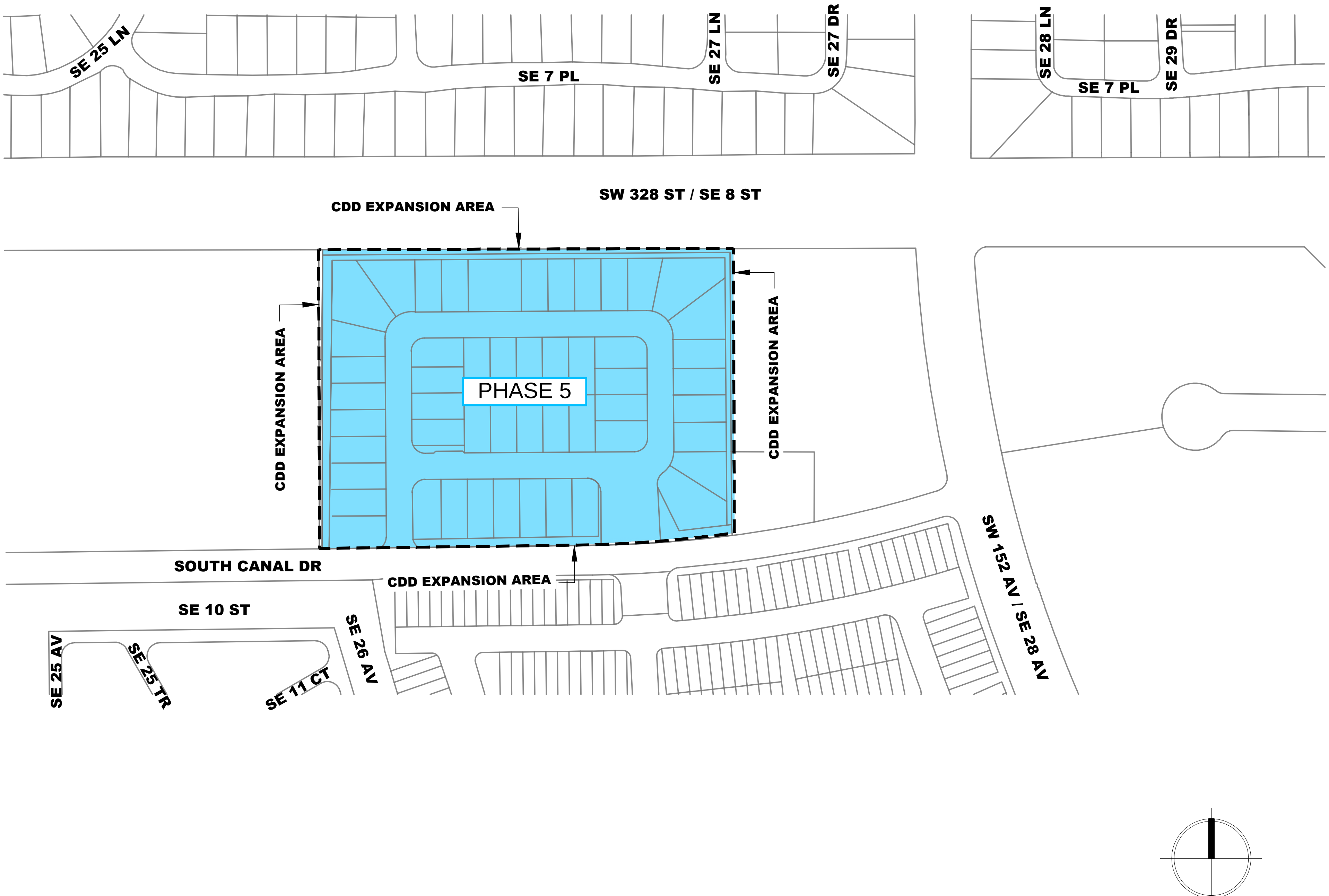


ALVAREZ ENGINEERS, INC.

KINGMAN GATE CDD

DRAINAGE SYSTEM MAINTENANCE

EXHIBIT 4



ALVAREZ ENGINEERS, INC.

KINGMAN GATE CDD EXPANSION AREA

DRAINAGE SYSTEM MAINTENANCE

EXHIBIT 5

Kingman Gate

FIELD REPORT

August 14, 2026

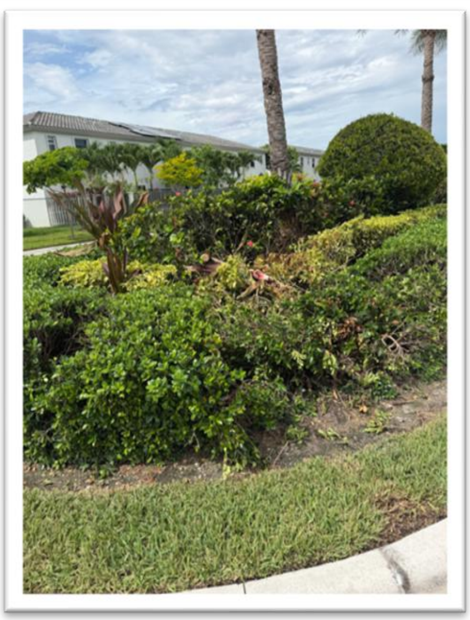
Governmental Management Services-South Florida, LLC
5385 N. Nob Hill Road Sunrise, FL 33351

FIELD DIVISION REPORT
Mayra Padilla
mpadilla@gmssf.com
954-721-8681 EXT 221

Landscaping

- Landscaping continues to be serviced by Dixie Landscaping, as indicated in the contract. The landscaping is being maintained in satisfactory condition.
- Plant material was installed in planters.
- Hedge was replaced due to accident.

BEFORE **AFTER**



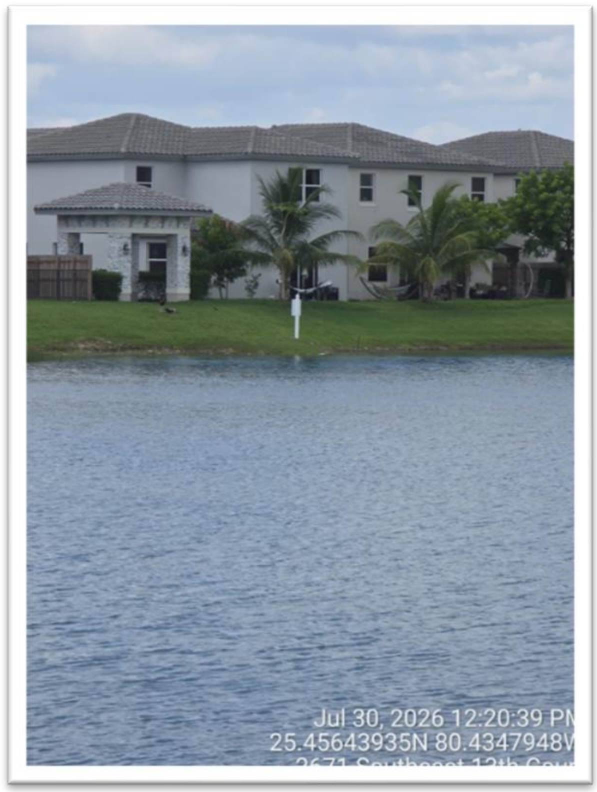
Mayra Padilla
mpadilla@gmssf.com
954-721-8681 EXT 221

- Palms at the entrances were pruned.

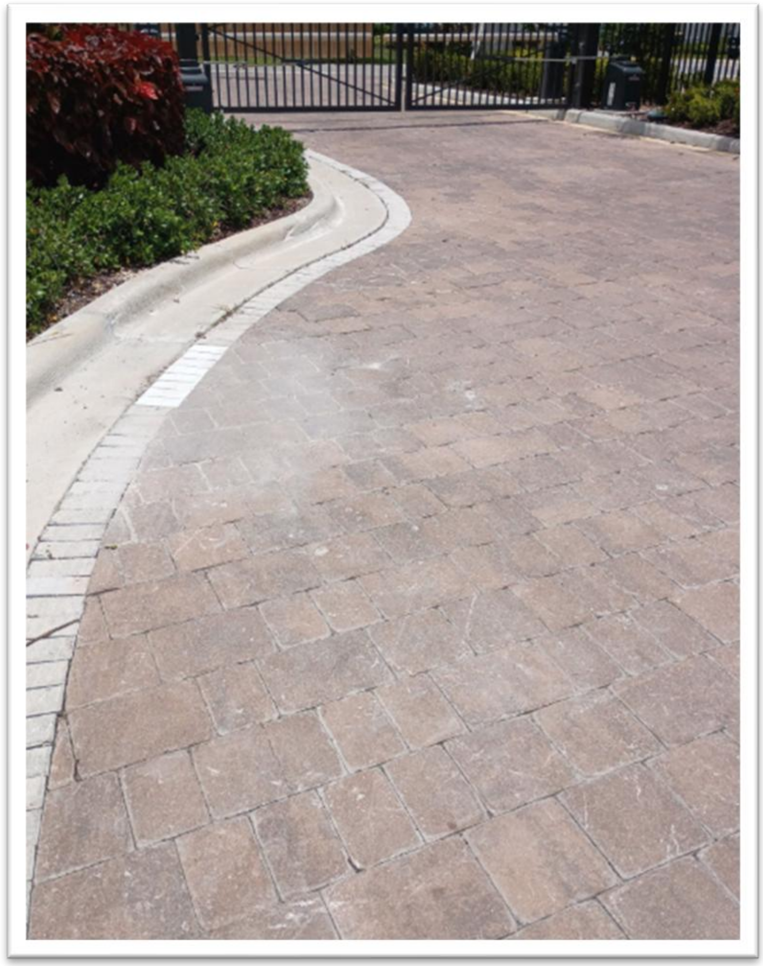
FIELD DIVISION REPORT
Mayra Padilla
mpadilla@gmssf.com
954-721-8681 EXT 221

Lakes

- Lake management Services provided by Eco-Blue Aquatics on July 8, 2026. Please see the lake inspection reports attached as Exhibit A.



FIELD DIVISION REPORT
Mayra Padilla
mpadilla@gmssf.com
954-721-8681 EXT 221



- Paver repairs were done at the entrance of Positano.

FIELD DIVISION REPORT
Mayra Padilla
mpadilla@gmssf.com
954-721-8681 EXT 221

Entrances

- Entrances were inspected and are in satisfactory condition.

FIELD DIVISION REPORT
Mayra Padilla
mpadilla@gmssf.com
954-721-8681 EXT 221

EXHIBIT A

ECO-BLUE
AQUATIC SERVICES, INC.
(305) 316-1817
ecoblueaquatic@gmail.com

CUSTOMER: **Kingman Gate**
DATE: 7/8/2026
WEATHER CONDITIONS: *Sunny*

SERVICE & INSPECTION REPORT

WATER TESTING (COMBINED AVERAGE)

		High	Average	Low
TEMPERATURE H2O:	73.4 °F	○	●	○
DISSOLVED OXYGEN:	6.4	○	●	○
Ph READING:	6.4	○	●	○
WATER CLARITY:	Good	○	●	○
WATER LEVEL:	Good	○	●	○

LAKE MANAGEMENT

☑ ALGAE CONTROL	1
☑ GRASSES & EMERGENTS	1
☑ SUBMERSED AQUATICS	1
☑ FLOATING PLANTS	1
☑ DEBRIS	1

Work report We applied a treatment to eliminate weeds in the perimeter of the lakes, and we removed the garbage in the corners. The lake looks good, and all parameters are favorable for the growth of native species.

FIELD DIVISION REPORT
Mayra Padilla
mpadilla@gmssf.com
954-721-8681 EXT 221

ECO-BLUE
AQUATIC SERVICES, INC.
(305) 316-1817
ecoblueaquatic@gmail.com

FISH & WILDLIFE ORSERVATIOM

FISH:	[x] Bass	[ ] Bream	[x] Catfish	[x] Tilapia	[ ] Grass carp	[x] Mosquito fish
BIRDS:	[x] Duck	[ ] Wood strok	[x] Shorebird	[x] Wading bird	[ ] Songbird	[ ] Gallinuele
REPTILES:	[ ] Alligator	[ ] Snake	[x] Turtle	[ ] Lizard	[x] Amphibians	[x] Insects

NATIVE PLANTS NOTED

[ ] Cypress	[ ] Wax myrtle	[ ] FL pine	[ ] Red maple	[ ] Mangrove	[ ] Pond apple	[ ] Oak
[ ] Cocoplum	[x] Bulrush	[ ] Blue flag iris	[x] Arrowhead	[ ] Thalia	[ ] Palm	[x] Pickerelweed
[ ] Spickerush	[ ] Buttonbush	[ ] Eelgrass	[ ] Cordgrass	[ ] Spatterdock	[ ] Ferns	[ ] Fakahatcheegrass
[ ] Baby tears	[ ] Naiad	[ ] Chara	[ ] Duckweed	[ ] Bacopa	[ ] Pondweed	[x] Bladdewort

INVASIVE & EXOTIC PLANTS NOTED

[ ] Melaleuca	[ ] Pennywort	[ ] Bischifia	[ ] Shoebutton	[ ] Sedge	[ ] Australian pine	
[ ] Brazilian peper		[ ] Earleaf acacia		[ ] Climbing fern		[ ] Torpedograss
[ ] Air potato	[ ] Azolla	[ ] Salvinia	[ ] Primrose	[ ] Hydrilla	[ ] Cattail	[ ] Floating hearts
[ ] Water lettuce		[ ] Water hyacinth		[ ] Alligatorweed		[ ] Hygrophila

We saw ducks and other native birds.

BOARD OF SUPERVISORS MEETING DATES
KINGMAN GATE COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027

The Board of Supervisors of the Kingman Gate Community Development District will hold their regular meetings for the Fiscal Year 2026/2027 at 11;00 a.m. at the offices of Lennar Homes, 5505 Waterford District Drive, Miami, Florida, on the second Friday of each month as follows:

October 9, 2026
November 13, 2026 Regular and Landowners Meeting
December 11, 2026
January 08, 2027
February 12, 2027
March 12, 2027
April 9, 2027
May 14, 2027
June 11, 2027
July 09, 2027
August 13, 2027
September 10, 2027

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from Governmental Management Services, LLC, 5385 North Nob Hill Road, Sunrise, Florida 33351, (954) 721-8681, or on the District's website at **https://www.kingmangatecdd.com/**

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (904) 940-5850 at least three (3) business days prior to the 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 Office.

A person who decides to appeal any decision made at the meeting with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Ben Quesada
Manager

Public Search Results

In the search results grid, organization names are linked to coordinator contact information. The links display the relevant contact information. The coordinator is the person who is responsible for adding/removing individuals from the filer list.

When a form is logged, the status will contain the date received and the message “Form Available Soon”. When the Form becomes available online, the Filing Requirement Fulfilled status will have a link to “View Form” for electronic forms and (not available online) for any paper forms.

Section 112.31445, Florida Statutes, requires that all forms filed in the Electronic Financial Disclosure Management System (EFDMS) be posted online. Before being posted online, any information required by law to be maintained as confidential must be redacted. This process is not automated and may take up to five business days.

Export to Excel

Suborganization | Board of Supervisors

Sort by: PID Form Year Filer Name Filing Requirement

PID	FORM YEAR	NAME	ORGANIZATION(S)	FILING REQUIREMENT	FILING REQUIREMENT FULFILLED	FILINGS
222343	2025	Teresa Baluja	• Acacia Grove Community Development District - Board of Supervisors • Bauer Drive Community Development District - Board of Supervisors • Biscayne Drive Estates Community Development District - Board of Supervisors • Black Creek Community Development District - Board of Supervisors • Campo Bello Community Development District - Board of Supervisors • Century Park Square Community Development District - Board of Supervisors • East Palm Drive Community Development District - Board of Supervisors • Epmore Community Development District - Board of Supervisors • Eureka Grove Community Development District - Board of Supervisors • Kingman Gate Community Development District - Board of Supervisors • Los Cayos Community Development District - Board of Supervisors • Newton Road Community Development District - Board of Supervisors • Palm Gate Community Development District - Board of Supervisors • Pine Isle Community Development District - Board of Supervisors • Princeton Commons Community Development District - Board of Supervisors • Quail Roost Community Development District - Board of Supervisors • Rancho Grande Community Development District - Board of Supervisors • San Simeon Community Development District - Board of Supervisors • Sedona Point Community Development District - Board of Supervisors • Siena North Community Development District - Board of Supervisors • Silver Palms West Community Development District - Board of Supervisors	Form 1 with COE	Form 1 - 6/1/2026	View Filings
259767	2025	Raisa Krause	• Acacia Grove Community Development District - Board of Supervisors • Bauer Drive Community Development District - Board of Supervisors • Black Creek Community Development District - Board of Supervisors • Epmore Community Development District - Board of Supervisors • Eureka Grove Community Development District - Board of Supervisors • Kingman Gate Community Development District - Board of Supervisors • Los Cayos Community Development District - Board of Supervisors • Newton Road Community Development District - Board of Supervisors • Pine Isle Community Development District - Board of Supervisors	Form 1 with COE	Form 1 - 6/18/2026	View Filings

1-5 of 5 Rows per page: 25 1

PID	FORM YEAR	NAME	ORGANIZATION(S)	FILING REQUIREMENT	FILING REQUIREMENT FULFILLED	FILINGS
			• Princeton Commons Community Development District - Board of Supervisors • Quail Roost Community Development District - Board of Supervisors • San Simeon Community Development District - Board of Supervisors • Sedona Point Community Development District - Board of Supervisors • Siena North Community Development District - Board of Supervisors • Silver Palms West Community Development District - Board of Supervisors			
272858	2025	Carmen Beatriz Orozco	• Bauer Drive Community Development District - Board of Supervisors • Biscayne Drive Estates Community Development District - Board of Supervisors • Black Creek Community Development District - Board of Supervisors • East Palm Drive Community Development District - Board of Supervisors • Epmore Community Development District - Board of Supervisors • Kingman Gate Community Development District - Board of Supervisors • Los Cayos Community Development District - Board of Supervisors • Newton Road Community Development District - Board of Supervisors • Palm Gate Community Development District - Board of Supervisors • Pine Isle Community Development District - Board of Supervisors • Princeton Commons Community Development District - Board of Supervisors • Quail Roost Community Development District - Board of Supervisors • Rancho Grande Community Development District - Board of Supervisors • San Simeon Community Development District - Board of Supervisors • Sedona Point Community Development District - Board of Supervisors	Form 1 with COE	Form 1 - 4/22/2026	View Filings
280466	2025	Vanessa Perez	• Acacia Grove Community Development District - Board of Supervisors • Bauer Drive Community Development District - Board of Supervisors • Biscayne Drive Estates Community Development District - Board of Supervisors • Black Creek Community Development District - Board of Supervisors • Campo Bello Community Development District - Board of Supervisors • East Palm Drive Community Development District - Board of Supervisors • Epmore Community Development District - Board of Supervisors • Eureka Grove Community Development District - Board of Supervisors • Kingman Gate Community Development District - Board of Supervisors • Los Cayos Community Development District - Board of Supervisors • Newton Road Community Development District - Board of Supervisors • Palm Gate Community Development District - Board of Supervisors • Pine Isle Community Development District - Board of Supervisors • Princeton Commons Community Development District - Board of Supervisors • Quail Roost Community Development District - Board of Supervisors • Rancho Grande Community Development District - Board of Supervisors • San Simeon Community Development District - Board of Supervisors • Sedona Point Community Development District - Board of Supervisors • Siena North Community Development District - Board of Supervisors	Form 1 with COE	Form 1 - 6/4/2026	View Filings
299519	2025	Marc Szasz	• Acacia Grove Community Development District - Board of Supervisors • Bauer Drive Community Development District - Board of Supervisors	Form 1 with COE	Form 1 - 6/8/2026	View Filings

PID	FORM YEAR	NAME	ORGANIZATION(S)	FILING REQUIREMENT	FILING REQUIREMENT FULFILLED	FILINGS
			• Biscayne Drive Estates Community Development District - Board of Supervisors • Black Creek Community Development District - Board of Supervisors • Century Park Square Community Development District - Board of Supervisors • East Palm Drive Community Development District - Board of Supervisors • Epmore Community Development District - Board of Supervisors • Eureka Grove Community Development District - Board of Supervisors • Kingman Gate Community Development District - Board of Supervisors • Los Cayos Community Development District - Board of Supervisors • MainStreet at Coconut Creek Community Development District - Board of Supervisors • Newton Road Community Development District - Board of Supervisors • Palm Gate Community Development District - Board of Supervisors • Pine Isle Community Development District - Board of Supervisors • Princeton Commons Community Development District - Board of Supervisors • Rancho Grande Community Development District - Board of Supervisors • San Simeon Community Development District - Board of Supervisors • Sedona Point Community Development District - Board of Supervisors • Siena North Community Development District - Board of Supervisors			

Back

Kingman Gate
COMMUNITY DEVELOPMENT DISTRICT

Fiscal Year 2026
Check Register

06/01/26 - 06/30/26

Date	*check #'s*	*Amount*	
06/01/26 - 06/30/26	439-445	$	9,576.39
	TOTAL	**$**	**9,576.39**

*** CHECK DATES 06/01/2026 - 06/30/2026 *** KINGMAN GATE GENERAL FUND
BANK A KINGMAN GATE CDD

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/12/26	00003	5/31/26	199059	202605 310-51300-31500		*	500.00		
				MAY 26 - GENERAL COUNSEL					
					BILLING COCHRAN, P.A.			500.00	000439
6/12/26	00010	6/01/26	SC20171	202606 320-53800-46200		*	1,687.44		
				JUN 26 - LANDSCAPE MAINT					
					DIXIE LANDSCAPE, LLC			1,687.44	000440
6/12/26	00012	6/01/26	6020	202606 320-53800-46800		*	250.00		
				JUN 26 - LAKE MAINTENANCE					
					ECO BLUE AQUATIC SERVICES, INC.			250.00	000441
6/12/26	00019	6/02/26	9-321-87	202605 310-51300-42000		*	50.68		
				DELIVERIES THRU 5/22/26					
					FEDEX			50.68	000442
6/12/26	00001	6/01/26	137	202606 320-53800-34000		*	1,123.50		
				JUN 26 - FIELD SERVICES					
		6/01/26	138	202606 310-51300-34000		*	3,651.42		
				JUN 26 - MGMT FEES					
		6/01/26	138	202606 310-51300-31300		*	458.33		
				JUN 26 - DISSEMINATION					
		6/01/26	138	202606 310-51300-49500		*	112.33		
				JUN 26 - WEBSITE ADMIN					
		6/01/26	138	202606 310-51300-42000		*	3.70		
				JUN 26 - POSTAGE					
					GMS-SF, LLC			5,349.28	000443
6/12/26	00017	5/28/26	4156	202605 310-51300-31200		*	550.00		
				ARBITRAGE - SER 2021					
					LLS TAX SOLUTIONS, INC.			550.00	000444
6/12/26	00021	5/31/26	IN149827	202605 310-51300-48000		*	735.05		
				ADV-FY27 BUDGET					
		5/31/26	IN149828	202605 310-51300-48000		*	453.94		
				LEGAL AD 5/20/26					
					MCCLATCHY COMPANY LLC			1,188.99	000445
					TOTAL FOR BANK A		9,576.39		
					TOTAL FOR REGISTER		9,576.39		

Kingman Gate

Community Development District

Unaudited Financial Reporting

June 30, 2026

Table of Contents

Kingman Gate

Community Development District

Combined Balance Sheet

June 30, 2026

	General Fund	Debt Service Fund	Capital Project Fund	Totals Governmental Funds
Assets:				
Cash:				
Operating Account	$ 45,018	$ -	$ -	$ 45,018
Due from General Fund	-	29,032	-	29,032
Investments:				
State Board of Administration	444,518	-	-	444,518
Series 2020:				
Reserve	-	234,250	-	234,250
Revenue	-	220,774	-	220,774
Prepayment	-	128	-	128
Acq & Construction	-	-	39,020	39,020
Series 2021:				
Reserve	-	219,300	-	219,300
Revenue	-	201,154		201,154
Acq & Construction	-	-	32,424	32,424
Series 2024:				
Reserve	-	9,158	-	9,158
Revenue	-	38,824	-	38,824
Acq & Construction	-	-	63,021	63,021
Total Assets	**$ 491,758**	**$ 952,621**	**$ 134,466**	**$ 1,578,846**
Liabilities:				
Accounts Payable	$ -	$ -	$ -	$ -
Due to Debt Service	29,032	-	-	29,032
Total Liabilites	**$ 29,032**	**$ -**	**$ -**	**$ 29,032**
Fund Balance:				
Restricted for:				
Debt Service	$ -	$ 952,621	$ -	$ 952,621
Capital Project	-	-	134,466	134,466
Unassigned	460,504	-	-	460,504
Total Fund Balances	**$ 462,726**	**$ 952,621**	**$ 134,466**	**$ 1,549,814**
Total Liabilities & Fund Balance	$ 491,758	$ 952,621	$ 134,466	$ 1,578,846

Kingman Gate

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues:				
Special Assessments - Tax Roll	$ 192,936	$ 192,936	$ 194,082	$ 1,146
Interest Income	9,500	9,500	12,003	2,503
Total Revenues	**$ 202,436**	**$ 202,436**	**$ 206,085**	**$ 3,649**
Expenditures:				
General & Administrative:				
Engineering	$ 10,000	$ 7,500	$ 445	$ 7,055
Attorney	16,000	12,000	5,413	6,588
Annual Audit	5,800	5,200	5,200	-
Arbitrage Rebate	1,100	1,100	1,100	-
Dissemination Agent	5,500	4,125	4,125	0
Dissemination Software	-	-	750	(750)
Assessment Roll	4,000	4,000	4,000	-
Trustee Fees	13,005	12,530	12,530	-
Management Fees	43,817	32,863	32,863	(0)
Website Maintenance	1,348	1,011	1,011	0
Telephone	50	38	-	38
Postage & Delivery	750	563	85	477
Insurance General Liability	7,269	6,378	6,378	-
Printing & Binding	100	75	8	67
Legal Advertising	3,000	2,250	1,189	1,061
Other Current Charges	750	563	452	110
Office Supplies	150	113	0	112
Dues, Licenses & Subscriptions	175	175	175	-
Total General & Administrative	**$ 112,814**	**$ 90,481**	**$ 75,723**	**$ 14,758**
Operations & Maintenance				
Field Expenditures				
Field Services	$ 13,482	$ 10,112	$ 10,112	$ -
Landscape Maintenance	52,000	39,000	15,187	23,813
Tree Trimming	-	-	1,440	(1,440)
Plant Replacement	8,000	6,000	-	6,000
Lake Maintenance	8,300	6,225	2,250	3,975
Lake Debris Removal	2,000	1,500	-	1,500
Pressure Washing	-	-	2,950	(2,950)
Contingency	9,060	6,795	650	6,145
Subtotal Field Expenditures	**$ 92,842**	**$ 69,632**	**$ 32,588**	**$ 37,043**
Total Operations & Maintenance	**$ 92,842**	**$ 69,632**	**$ 32,588**	**$ 37,043**
Total Expenditures	**$ 205,656**	**$ 160,113**	**$ 108,312**	**$ 51,801**
Excess (Deficiency) of Revenues over Expenditures	$ (3,220)	$ 42,323	$ 97,773	$ 55,450
Net Change in Fund Balance	**$ (3,220)**	**$ 42,323**	**$ 97,773**	**$ 55,450**
Fund Balance - Beginning	$ 3,220		$ 364,953	
Fund Balance - Ending	$ -		$ 462,726	

Kingman Gate

Community Development District

Debt Service Fund Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues:				
Special Assessments - Tax Roll	$ 468,738	$ 468,738	$ 471,521	$ 2,783
Interest Income	5,000	5,000	15,330	10,330
Total Revenues	**$ 473,738**	**$ 473,738**	**$ 486,851**	**$ 13,113**
Expenditures:				
Interest Expense - 12/15	$ 143,456	$ 143,456	$ 143,456	$ -
Interest Expense - 6/15	143,456	143,456	143,456	-
Principal Expense - 6/15	180,000	180,000	180,000	-
Total Expenditures	**$ 466,913**	**$ 466,913**	**$ 466,913**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ 6,825	$ 6,825	$ 19,939	$ 13,113
Other Financing Sources/(Uses):				
Transfer In/(Out)	$ -	$ -	$ (5,771)	$ (5,771)
Total Other Financing Sources/(Uses)	$ -	$ -	$ (5,771)	$ (5,771)
Net Change in Fund Balance	**$ 6,825**	**$ 6,825**	**$ 14,167**	**$ 7,342**
Fund Balance - Beginning	$ 221,392		$ 454,609	
Fund Balance - Ending	$ 228,217		$ 468,776	

Kingman Gate

Community Development District

Debt Service Fund Series 2021

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues:				
Special Assessments - Tax Roll	$ 438,603	$ 438,603	$ 441,207	$ 2,604
Interest Income	5,000	5,000	14,211	9,211
Total Revenues	**$ 443,603**	**$ 443,603**	**$ 455,418**	**$ 11,815**
Expenditures:				
Interest Expense - 12/15	$ 133,081	$ 133,081	$ 133,081	$ -
Interest Expense - 6/15	133,081	133,081	133,081	-
Principal Expense - 6/15	170,000	170,000	170,000	-
Total Expenditures	**$ 436,161**	**$ 436,161**	**$ 436,161**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ 7,441	$ 7,441	$ 19,257	$ 11,815
Other Financing Sources/(Uses):				
Transfer In/(Out)	$ -	$ -	$ (5,403)	$ (5,403)
Total Other Financing Sources/(Uses)	$ -	$ -	$ (5,403)	$ (5,403)
Net Change in Fund Balance	**$ 7,441**	**$ 7,441**	**$ 13,854**	**$ 6,412**
Fund Balance - Beginning	$ 201,042		$ 419,348	
Fund Balance - Ending	$ 208,483		$ 433,202	

Kingman Gate

Community Development District

Debt Service Fund Series 2024

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues:				
Special Assessments - Tax Roll	$ 91,580	$ 91,580	$ 92,124	$ 544
Interest Income	2,000	1,500	1,898	398
Total Revenues	**$ 93,580**	**$ 93,080**	**$ 94,022**	**$ 942**
Expenditures:				
Interest Expense - 12/15	$ 34,711	$ 34,711	$ 34,711	$ -
Interest Expense - 6/15	34,711	34,711	34,711	-
Principal Expense - 6/15	22,000	22,000	22,000	-
Total Expenditures	**$ 91,422**	**$ 91,422**	**$ 91,422**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ 2,159	$ 1,659	$ 2,600	$ 942
Other Financing Sources/(Uses):				
Transfer In/(Out)	$ -	$ -	$ (226)	$ (226)
Total Other Financing Sources/(Uses)	$ -	$ -	$ (226)	$ (226)
Net Change in Fund Balance	**$ 2,159**	**$ 1,659**	**$ 2,375**	**$ 716**
Fund Balance - Beginning	$ 38,359		$ 48,269	
Fund Balance - Ending	$ 40,517		$ 50,644	

Kingman Gate

Community Development District

Capital Projects Fund Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues				
Interest Income	$ -	$ -	$ 869	$ 869
Total Revenues	**$ -**	**$ -**	**$ 869**	**$ 869**
Expenditures:				
Improvements	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	**$ -**	**$ -**	**$ 869**	**$ 869**
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ 5,771	$ 5,771
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ 5,771**	**$ 5,771**
Net Change in Fund Balance	**$ -**	**$ -**	**$ 6,640**	**$ 6,640**
Fund Balance - Beginning	$ -		$ 32,380	
Fund Balance - Ending	$ -		$ 39,020	

Kingman Gate

Community Development District

Capital Projects Fund Series 2021

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues				
Interest Income	$ -	$ -	$ 1,243	$ 1,243
Total Revenues	**$ -**	**$ -**	**$ 1,243**	**$ 1,243**
Expenditures:				
Improvements	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	**$ -**	**$ -**	**$ 1,243**	**$ 1,243**
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ 4,873	$ 4,873
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ 4,873**	**$ 4,873**
Net Change in Fund Balance	**$ -**	**$ -**	**$ 6,117**	**$ 6,117**
Fund Balance - Beginning	$ -		$ 26,307	
Fund Balance - Ending	$ -		$ 32,424	

Kingman Gate

Community Development District

Capital Projects Fund Series 2024

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues				
Interest Income	$ -	$ -	$ 1,528	$ 1,528
Total Revenues	**$ -**	**$ -**	**$ 1,528**	**$ 1,528**
Expenditures:				
Improvements	$ -	$ -	$ -	$ -
Cost of Issuance	-	-	-	-
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	**$ -**	**$ -**	**$ 1,528**	**$ 1,528**
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ 226	$ 226
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ 226**	**$ 226**
Net Change in Fund Balance	**$ -**	**$ -**	**$ 1,754**	**$ 1,754**
Fund Balance - Beginning	$ -		$ 61,267	
Fund Balance - Ending	$ -		$ 63,021	

Kingman Gate

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Special Assessments - Tax Roll	$ -	$ 15,836	$ 156,446	$ 4,258	$ 3,256	$ 3,660	$ 5,018	$ 949	$ 4,658	$ -	$ -	$ -	$ 194,082
Interest Income	1,225	1,138	1,275	1,439	1,287	1,426	1,389	1,429	1,395	-	-	-	12,003
Total Revenues	**$ 1,225**	**$ 16,973**	**$ 157,721**	**$ 5,697**	**$ 4,544**	**$ 5,086**	**$ 6,407**	**$ 2,379**	**$ 6,053**	**$ -**	**$ -**	**$ -**	**$ 206,085**
Expenditures:													
General & Administrative:													
Engineering	$ -	$ 393	$ -	$ -	$ 53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 445
Attorney	500	1,160	500	500	500	1,253	500	500	-	-	-	-	5,413
Annual Audit	-	-	-	5,200	-	-	-	-	-	-	-	-	5,200
Arbitrage Rebate	550	-	-	-	-	-	-	550	-	-	-	-	1,100
Dissemination Agent	458	458	458	458	458	458	458	458	458	-	-	-	4,125
Dissemination Software	750	-	-	-	-	-	-	-	-	-	-	-	750
Assessment Roll	4,000	-	-	-	-	-	-	-	-	-	-	-	4,000
Trustee Fees	10,307	-	-	-	-	-	2,222	-	-	-	-	-	12,530
Management Fees	3,651	3,651	3,651	3,651	3,651	3,651	3,651	3,651	3,651	-	-	-	32,863
Website Maintenance	112	112	112	112	112	112	112	112	112	-	-	-	1,011
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage & Delivery	4	3	4	4	8	1	3	4	54	-	-	-	85
Insurance General Liability	6,378	-	-	-	-	-	-	-	-	-	-	-	6,378
Printing & Binding	-	-	-	8	-	-	-	-	-	-	-	-	8
Legal Advertising	-	-	-	-	-	-	-	1,189	-	-	-	-	1,189
Other Current Charges	70	72	50	-	36	43	36	99	45	-	-	-	452
Office Supplies	-	-	-	-	0	-	-	-	-	-	-	-	0
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	**$ 26,956**	**$ 5,850**	**$ 4,777**	**$ 9,934**	**$ 4,819**	**$ 5,519**	**$ 6,984**	**$ 6,564**	**$ 4,321**	**$ -**	**$ -**	**$ -**	**$ 75,723**
Operations & Maintenance													
Field Expenditures													
Field Services	$ 1,124	$ 1,124	$ 1,124	$ 1,124	$ 1,124	$ 1,124	$ 1,124	$ 1,124	$ 1,124	$ -	$ -	$ -	$ 10,112
Landscape Maintenance	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	-	-	-	15,187
Tree Trimming	-	-	-	-	-	1,440	-			-		-	1,440
Plant Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-
Lake Maintenance	250	250	250	250	250	250	250	250	250	-	-	-	2,250
Lake Debris Removal	-	-	-	-	-	-	-	-	-	-	-	-	-
Pressure Washing	-	-	-	-	2,950	-	-	-	-	-	-	-	2,950
Contingency	-	-	650	-	-	-	-	-	-	-	-	-	650
Subtotal Field Expenditures	**$ 3,061**	**$ 3,061**	**$ 3,711**	**$ 3,061**	**$ 6,011**	**$ 4,501**	**$ 3,061**	**$ 3,061**	**$ 3,061**	**$ -**	**$ -**	**$ -**	**$ 32,588**
Total Operations & Maintenance	**$ 3,061**	**$ 3,061**	**$ 3,711**	**$ 3,061**	**$ 6,011**	**$ 4,501**	**$ 3,061**	**$ 3,061**	**$ 3,061**	**$ -**	**$ -**	**$ -**	**$ 32,588**
Total Expenditures	**$ 30,017**	**$ 8,911**	**$ 8,488**	**$ 12,995**	**$ 10,830**	**$ 10,020**	**$ 10,045**	**$ 9,625**	**$ 7,382**	**$ -**	**$ -**	**$ -**	**$ 108,312**
Excess (Deficiency) of Revenues over Expendi	$ (28,792)	$ 8,062	$ 149,234	$ (7,298)	$ (6,286)	$ (4,934)	$ (3,638)	$ (7,246)	$ (1,329)	$ -	$ -	$ -	$ 97,773
Net Change in Fund Balance	**$ (28,792)**	**$ 8,062**	**$ 149,234**	**$ (7,298)**	**$ (6,286)**	**$ (4,934)**	**$ (3,638)**	**$ (7,246)**	**$ (1,329)**	**$ -**	**$ -**	**$ -**	**$ 97,773**

Kingman Gate

Community Development District

Long Term Debt Report

Series 2020, Special Assessment Bonds		
Initial Bond Issue:		$8,225,000
Term 1:	$840,000	
Interest Rate:	2.75%	
Maturity Date:	June 15, 2025	
Term 2:	$970,000	
Interest Rate:	3.13%	
Maturity Date:	June 15, 2030	
Term 3:	$2,575,000	
Interest Rate:	4.00%	
Maturity Date:	June 15, 2040	
Term 4:	$3,840,000	
Interest Rate:	4.00%	
Maturity Date:	June 15, 2050	
Reserve Fund Requirement	$234,250	
Reserve Fund Balance	$234,250	
Reserve Fund Definition	50% of MADS	
Oustanding Bond as of 06/30/20:		$8,225,000
Less: Principal Payment - 6/15/21		($160,000)
Less: Principal Payment - 6/15/22		($165,000)
Less: Principal Payment - 6/15/23		($170,000)
Less: Principal Payment - 6/15/24		($170,000)
Less: Principal Payment - 6/15/25		($175,000)
Less: Principal Payment - 6/15/26		($180,000)
Current Bonds Outstanding		**$7,205,000**

Series 2021, Special Assessment Bonds		
Initial Bond Issue:		$7,820,000
Term 1:	$820,000	
Interest Rate:	2.50%	
Maturity Date:	June 15, 2026	
Term 2:	$945,000	
Interest Rate:	3.13%	
Maturity Date:	June 15, 2031	
Term 3:	$2,455,000	
Interest Rate:	3.60%	
Maturity Date:	June 15, 2041	
Term 4:	$3,600,000	
Interest Rate:	4.00%	
Maturity Date:	June 15, 2051	
Reserve Fund Requirement	$219,300	
Reserve Fund Balance	219,300	
Reserve Fund Definition	50% of MADS	
Oustanding Bond as of 03/31/21:		$7,820,000
Less: Principal Payment - 6/15/22		($155,000)
Less: Principal Payment - 6/15/23		($160,000)
Less: Principal Payment - 6/15/24		($165,000)
Less: Principal Payment - 6/15/25		($170,000)
Less: Principal Payment - 6/15/26		($170,000)
Current Bonds Outstanding		**$7,000,000**

Kingman Gate

Community Development District

Long Term Debt Report

Series 2024, Special Assessment Bonds		
Initial Bond Issue:		$1,389,000
Term 1:	$168,000	
Interest Rate:	4.25%	
Maturity Date:	June 15, 2031	
Term 2:	$513,000	
Interest Rate:	5.00%	
Maturity Date:	June 15, 2044	
Term 3:	$708,000	
Interest Rate:	5.30%	
Maturity Date:	June 15, 2054	
Reserve Fund Requirement	$9,158	
Reserve Fund Balance	9,158	
Reserve Fund Definition	10% of MADS	
Oustanding Bond as of 10/31/24:		$1,389,000
Less: Principal Payment - 06/15/25		($21,000)
Less: Principal Payment - 06/15/26		($22,000)
Current Bonds Outstanding		**$1,346,000**

Kingman Gate

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts - Miami-Dade County

Fiscal Year 2026

					Gross Assessments	$ 203,090.77	$ 493,408.18	$ 461,686.89	$ 96,400.20	$ 1,254,586.04
					Net Assessments	$ 192,936.23	$ 468,737.77	$ 438,602.55	$ 91,580.19	$ 1,191,856.74
							ON ROLL ASSESSMENTS			
					allocation in %	16.19%	39.33%	36.80%	7.68%	100.00%
Date	*Gross Amount*	*Discount/ (Penalty)*	*Commission*	*Interest*	*Net Receipts*	*O&M Portion*	*2020 Debt Service*	*2021 Debt Service*	*2024 Debt Service*	*Total*
11/17/25	$34,296.95	$1,371.91	$329.25	$0.00	$ 32,595.79	$ 5,276.56	$ 12,819.39	$ 11,995.23	$ 2,504.60	32,595.79
11/18/25	2,729.08	122.53	26.07	-	2,580.48	417.72	1,014.86	949.62	198.28	2,580.48
11/28/25	65,918.13	2,636.78	632.81	-	62,648.54	10,141.46	24,638.65	23,054.62	4,813.80	62,648.54
12/05/25	996,135.62	39,846.41	9,562.89	-	946,726.32	153,254.84	372,331.98	348,394.70	72,744.80	946,726.32
12/19/25	20,666.35	755.89	199.11	-	19,711.35	3,190.85	7,752.15	7,253.76	1,514.59	19,711.35
01/08/26	25,079.34	752.37	243.27	-	24,083.70	3,898.64	9,471.73	8,862.79	1,850.55	24,083.70
01/08/26	1,140.26	34.20	11.06		1,095.00	177.26	430.65	402.96	84.14	1,095.00
01/26/26	-	-	-	1,127.01	1,127.01	182.44	443.23	414.74	86.60	1,127.01
02/06/26	20,734.52	414.64	203.20	-	20,116.68	3,256.46	7,911.56	7,402.93	1,545.73	20,116.68
03/11/26	23,069.33	230.67	228.38	-	22,610.28	3,660.12	8,892.25	8,320.57	1,737.33	22,610.28
04/11/26	31,187.90	15.08	311.73	-	30,861.09	4,995.75	12,137.16	11,356.86	2,371.31	30,861.09
04/22/26	-	-	-	137.84	137.84	22.31	54.21	50.73	10.59	137.84
05/13/26	5,750.91	(172.54)	59.23	-	5,864.22	949.29	2,306.30	2,158.03	450.60	5,864.22
06/12/26	4,430.57	(132.93)	45.64	-	4,517.86	731.35	1,776.80	1,662.57	347.14	4,517.86
06/26/26	23,447.08	(1,055.12)	245.02	-	24,257.18	3,926.72	9,539.95	8,926.63	1,863.88	24,257.18
TOTAL	**$ 1,254,586.04**	**$ 44,819.89**	**$ 12,097.66**	**$ 1,264.85**	**$ 1,198,933.34**	**$ 194,081.78**	**$ 471,520.88**	**$ 441,206.73**	**$ 92,123.94**	**$ 1,198,933.34**

100.00%	**Percent Collected**
$ -	**Balance Remaining to Collect**