

# City of Opa-locka

*City of Opa-locka Municipal Complex  
780 Fisherman Street, 3rd Floor  
Opa-locka, FL 33054*



## **COMMUNITY REDEVELOPMENT AGENCY Agenda**

**Tuesday, April 21, 2026  
6:00 PM**

### **Opa-locka CRA Board**

**Jannie Russell, Chair**

**Nikisha Williams, Vice Chair**

**Dr. Sherelean Bass, Board Member**

**Natasha L. Ervin, Board Member**

**Joseph L. Kelley, Board Member**

**John H. Taylor, Jr., Board Member**

**Luis B. Santaigo, Board Member**

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**AGENDA**  
**COMMUNITY REDEVELOPMENT AGENCY**  
**April 21, 2026**  
**6:00 PM**

1. **CALL TO ORDER:**

2. **ROLL CALL:**

3. **MOMENT OF SILENCE:**

4. **PLEDGE OF ALLEGIANCE:**

5. **ADD-ON ITEM(S)**

6. **APPROVAL OF MINUTES:**

Approval of Minutes - 02/10/2026

7. **PUBLIC COMMENTS:**

8. **RESOLUTIONS:**

1. **A RESOLUTION OF THE OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY ("OCRA"), EXPRESSING GENERAL SUPPORT FOR THE OPA-LOCKA CITY PLACE DEVELOPMENT APPLICATION, AS A PROPOSED PUBLIC PRIVATE PARTNERSHIP PURSUANT TO SECTION 2-361 OF THE CITY OF OPA-LOCKA CODE OF ORDINANCES; DIRECTING STAFF TO CONDUCT FURTHER REVIEW AND INVESTIGATION; REQUIRE FURTHER OCRA BOARD ACTION PRIOR TO EXECUTION OF ANY AGREEMENTS ASSOCIATED WITH THE DEVELOPMENT; AND PROVIDING FOR AN EFFECTIVE DATE.**
2. **A RESOLUTION OF THE BOARD OF THE OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY (OCRA), AMENDING, APPROVING, AND ADOPTING AN AMENDMENT TO THE OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY'S GENERAL OPERATING AND TAX INCREMENT FUND BUDGET FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026, TO REALLOCATE FUNDS FROM BUIDLING PURCHASE, STREETSCAPES, AND GREEN**

**PROJECTS TO COMMERCIAL GRANTS, AS SET FORTH IN EXHIBIT "A"; DIRECTING THE INTERIM EXECUTIVE DIRECTOR TO TRANSMIT A COPY OF SAID AMENDED BUDGET TO THE STATE OF FLORIDA OVERSIGHT BOARD; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND REPEALER; PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING FOR AN EFFECTIVE DATE.**

- 3. A RESOLUTION OF THE OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY (OCRA) AUTHORIZING THE EXECUTIVE DIRECTOR TO EXECUTE AN AGREEMENT WITH E. L. WATERS AND COMPANY, LLC FOR CONSULTING SERVICES RELATED TO THE EXTENSION OF THE OCRA'S SUNSET DATE AND ADJUSTMENT OF THE OCRA'S COMMUNITY REDEVELOPMENT AREA BOUNDARIES; WAIVING ANY FORMAL BIDDING REQUIREMENTS DUE TO THE URGENCY OF THE NEED FOR THE SERVICES; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR AN EFFECTIVE DATE.**
- 4. A RESOLUTION OF THE OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY ("OCRA"), ACCEPTING THE AUDITED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023, AND FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024 COPIES OF WHICH ARE ATTACHED HERETO AS EXHIBITS "A" AND "B" RESPECTIVELY; AND PROVIDING FOR AN EFFECTIVE DATE.**
- 5. A RESOLUTION OF THE OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY (OCRA) AUTHORIZING THE EXECUTIVE DIRECTOR TO EXECUTE AN AGREEMENT WITH P.A.T.H. HOUSING SOLUTIONS, INC. FOR EDUCATIONAL AND COACHING SERVICES TO BENEFIT RESIDENTS OF THE OCRA'S COMMUNITY REDEVELOPMENT AREA; PROVIDING FOR INCORPORATION OF RECITALS; AND PROVIDING FOR AN EFFECTIVE DATE.**
- 6. A RESOLUTION OF THE BOARD OF THE OPA-LOCKA REDEVELOPMENT AGENCY ("CRA"), AUTHORIZING THE FUNDING IN AN AMOUNT NOT TO EXCEED \$100,000.00 FOR IMPROVEMENTS TO BE CONSTRUCTED AT THE PROPERTY LOCATED AT 2495 ALI-BABA AVENUE, OPA-LOCKA, FLORIDA; AUTHORIZING THE EXECUTIVE DIRECTOR TO EXECUTE ANY AND ALL DOCUMENTS NECESSARY TO EFFECTUATE THE FUNDING, SUBJECT TO THE OCRA BOARD'S BUDGET AND APPROPRIATION FOR FISCAL YEAR 2026-27; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR AN EFFECTIVE DATE**

**9. DISCUSSION ITEMS:**

- 1.**
  - 2100 Lincoln Ave, Opa-locka, FL 33054 - New Property Purchase**
  - 14441 NW 27th Ave, Opa-locka, FL 33054 - New Property Purchase**

- 14401 FL-817, Opa-locka, FL 33054 - Restaurant RFP

**10. BOARD COMMENTS:**

**11. ADJOURNMENT:**

**All interested persons are invited to attend this meeting, For additional information, please contact the Opa-locka Community Redevelopment Agency Board Clerk at 305.953.2868 ext. 1251**

**In accordance with the Americans with Disabilities Act of 1990, person needing special accommodations to participate in the proceedings should contact the Office of the City Clerk at (305) 953-2800 for assistance no later than seven (72) hours prior to the proceeding. If hearing impaired, you may telephone the Florida Relay Service at (800) 955-8771 (TTY), (800) 955-8770 (Voice), (877) 955-8773 (Spanish) or (877) 955-8707 (Creole).**

**Pursuant to FS 286.0105: Anyone who desires to appeal any decision made by any board, agency, or commission with respect to any matter considered at such meeting or hearing will need a record of the proceedings, and for that reason, may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal may be based.**

## Opa-locka Community Redevelopment Agency (CRA) — Board Meeting Minutes

Date: 02/10/2026

Location: Opa-locka City Hall

### 1. Call to Order

- Meeting called to order by Board Chair Sher Russell. Prayer led by Board Member Bass. Pledge of Allegiance recited.

### 2. Roll Call / Attendance

- Present: Board Chair Sher Russell; Vice Chair (Commissioner) Kelly; Board Member Santiago; Board Member Bass — quorum present.

- Staff/others present (partial list): Interim Executive Director (referred to as Director), CFO Naima Gant, Miss Walker, Mr. Jerome, CRA Attorney.

### 3. Public Comments

- No public comments (none made during the public comment period).

### 4. Approval of Minutes

- Motion to approve minutes from 01/29/2026: Moved and seconded. Roll call: Bass — Yes; Santiago — Yes; Kelly — Yes; Chair Russell — Yes. Minutes approved.

### 5. Resolutions / Actions Taken

- Resolution 1 — Community Gardens License Agreements

- Action: Authorized execution of license agreements with property owners to create, operate, and maintain community vegetable gardens.

- Properties on record: 2141 Alibaba Avenue; 1800 Alibaba Avenue; vacant lot folio #08-2122-003-2205 (Alibaba area).

- Vote: Unanimous approval. Roll call: Bass — Yes; Kelly — Yes; Santiago — Yes; Chair Russell — Yes.

- Resolution 2 — Amended FY 2025–2026 General Operating & TIF Fund Budget

- Action: Adopted amendment to the CRA general operating and tax increment (TIF) fund budget for fiscal year Oct 1, 2025 – Sept 30, 2026 to reflect adjusted carryover and reallocate funds as set forth in exhibit A; directed transmission of amended budget to State of Florida Oversight Board (and to city and county).

- Key budget summary:

- Adjusted carryover: \$652,750.

- Reallocations / cuts made to balance budget included elimination of the Development Assistance line (\$600,000), Police Agreement allocation (\$150,000), and Parks Assistance allocation (\$250,000) (as described in staff presentation) in order to balance the amended budget.

- Total estimated available (carryover + anticipated city & county TIF + estimated interest): approximately \$3,691,284 (noting roughly half of available funds are earmarked for property acquisition).

- Vote: Unanimous approval. Roll call: Bass — Yes; Kelly — Yes; Santiago — Yes; Chair Russell — Yes.

## 6. Discussion Items / Staff Reports

- Community gardens: Staff confirmed gardens will be vegetable gardens (greens, beans, potatoes, tomatoes, peppers).

- Budget review process: Board discussion about the recent discrepancy in carryover calculation; CFO Naima Gant's review produced the \$652,750 figure. Board requested additional safeguards and multiple "sets of eyes" on future budgets; Director to pursue options (including meeting with a CRA budget expert scheduled Friday at 11:30).

- Banking/accounting: CRA funds remain segregated within city-managed accounts. Board requested periodic briefings or financial reports (board agreed briefings acceptable rather than monthly packet bank statements).

- Property acquisitions: Two properties under contract with deposits placed; staff confirmed deposits are secure and purchases can be completed. Closing on several parcels in the Triangle area expected March 3 for the yellow-marked parcels.

- Downtown properties (Pink building and church): Staff reported an interested developer preparing a P3/unrequested proposal; city planning to review; staff anticipates presenting recommended action to board within ~45 days.

- Pink building demolition: Demolition quotes are being reviewed; staff pulled the demolition item to obtain clearer, comparable estimates; cleanup and initial site work will proceed while quotes are refined.

- New Generations historic bank building: Preliminary architectural/pre-construction fees estimated at \$120K–\$200K; full construction costs pending; staff estimates possible \$500K–\$600K+ for work (preliminary).
- Triangle redevelopment: Staff proceeding with renderings and development concept; update expected at next meeting.
- Program and storefront updates: Multiple storefront grants and façade improvements ongoing (liquor store parking lot paving, laundromat lighting, barber shop interior renovation funded, tire shop/adjacent properties paint and cleanup in process); tree trimming permission obtained for laundromat area.
- Events/activation: Food truck activation operating Thurs–Sat (noted by staff); positive community response reported.

## 7. Action Items / Assignments (summary)

- Director: Execute community garden license agreements with property owners; sign acquisition documents to complete purchases as planned; transmit amended budget to State Oversight Board, city, and county; continue to refine demolition procurement and obtain comparable quotes; follow up with planning on P3 proposal for downtown properties and present recommendation to board within ~45 days; report back on meeting with CRA budget expert and propose additional financial oversight controls; schedule briefings and financial updates to board as requested.
- CFO / Finance staff: Provide confirmation of amended carryover figure and support budget transmittal.
- Staff: Proceed with site cleanups and storefront improvements; coordinate tree trimming permission and work; prepare renderings for Triangle area redevelopment.
- Board: Await staff briefings on homeownership program, demolition approach, bank building scope, and P3 proposal for downtown properties.

## 8. Other Business

- Board members expressed appreciation for visible neighborhood improvements and requested continued enforcement and maintenance to preserve improvements.
- Chair and staff noted upcoming outreach/briefings and additional meetings as needed.

## 9. Adjournment

- Meeting adjourned by Board Chair Russell. (No formal adjournment time recorded in transcript.)

Minutes prepared by: Jerome Senior

Approved by: Opa-locka CRA Board

RESOLUTION NO. 26-\_\_\_\_\_

**A RESOLUTION OF THE OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY (“OCRA”), EXPRESSING GENERAL SUPPORT FOR THE OPA-LOCKA CITY PLACE DEVELOPMENT APPLICATION, AS A PROPOSED PUBLIC PRIVATE PARTNERSHIP PURSUANT TO SECTION 2-361 OF THE CITY OF OPA-LOCKA CODE OF ORDINANCES; DIRECTING STAFF TO CONDUCT FURTHER REVIEW AND INVESTIGATION; REQUIRE FURTHER OCRA BOARD ACTION PRIOR TO EXECUTION OF ANY AGREEMENTS ASSOCIATED WITH THE DEVELOPMENT; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS,** the Opa-Locka Community Redevelopment Agency (“OCRA”) is responsible for carrying out community redevelopment activities and projects within the OCRA Community Redevelopment Area; and

**WHEREAS,** the City of Opa-Locka (the “City”) has created a Public/Private Partnership Program pursuant to Section 2-361 of the City of Opa-Locka Code of Ordinances, which is designed to encourage public private partnerships to address public needs within the City and to encourage private development within the City; and

**WHEREAS,** the DBJ & L International, LLC and MRK Partners, Inc. (the “Developer”) submitted a Public Private Partnership application to the City pursuant to Section 2-361 of the City’s Code of Ordinances in order to undertake a public private partnership known as “Opa-Locka City Place” within the City (the “P3 Project”), which includes proposed development on OCRA and City owned properties; and

**WHEREAS,** the proposed P3 Project includes proposed development on land also owned by the State of Florida, and in order to approach the State of Florida with the request to convey by sale or lease the property owned by the State of Florida, which would be included in the P3 Project, the Developer requested that the OCRA Board express its general support for the P3 Project as currently proposed; and

**WHEREAS,** following a review of the P3 Project application, and a review of conceptual plans, the OCRA Board, through the adoption of this Resolution, expresses its general support for the P3 Project, and directs OCRA staff to conduct further investigation and research into the P3 Project; and

**WHEREAS,** the review of the proposed P3 Project, which is located within the OCRA’s Community Redevelopment Area, serves both a municipal and public purpose, and is consistent with the OCRA Community Redevelopment Plan.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY:**

**Section 1.** The recitals and findings contained in the Preamble of the Resolution are adopted by reference and incorporated as fully set forth in this Section.

**Section 2. Support for P3 Project:** The OCRA Board hereby expresses its general support for the Opa-Locka City Place P3 Project, as proposed in the Public Private Partnership Application which is attached hereto as Exhibit "A," and incorporated herein by reference. The OCRA Board directs OCRA staff to undertake all necessary investigation and research regarding the proposed P3 Project, and to report back to the OCRA Board as necessary.

**Section 3.** The Developer and the OCRA Board acknowledge that this Resolution only provides for an expression of general support, and shall not be considered approval of any agreements, documents, or actions. Any further actions to be taken by the OCRA with respect to the P3 Project shall require further action and approval by the OCRA Board.

**Section 6. EFFECTIVE DATE**

This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2026.**

\_\_\_\_\_  
Jannie Russell, OCRA Chair

Attest to:

Approved as to form and legal sufficiency:

\_\_\_\_\_  
Jerome Senior  
Clerk

\_\_\_\_\_  
Weiss Serota Helfman Cole & Bierman, P.L.

Moved by:

\_\_\_\_\_  
Seconded by:

\_\_\_\_\_

VOTE:

Board Member Bass (Yes) \_\_\_\_\_ (No) \_\_\_\_\_

Board Member Ervin	(Yes) _____	(No) _____
Board Member Kelley	(Yes) _____	(No) _____
Board Member Taylor	(Yes) _____	(No) _____
Board Member Santiago	(Yes) _____	(No) _____
Board Member Williams	(Yes) _____	(No) _____
Chairperson Russell	(Yes) _____	(No) _____



## Memorandum

To: Opa-Locka Community Redevelopment Agency Board Members

From: Opa-Locka Community Redevelopment Agency

Date: 04/07/2026

Subject: Resolution: General Support for Opa-locka City Place Public Private Partnership (P3) Application

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### Background

The City of Opa-locka has established a Public/Private Partnership Program pursuant to Section 2-361 of the City of Opa-locka Code of Ordinances to promote collaboration between the public and private sectors to address community needs and stimulate economic development.

DBJ & L International, LLC and MRK Partners, Inc. (the “Developer”) have submitted a Public Private Partnership (P3) application to undertake a proposed development known as Opa-locka City Place (the “Project”). The proposed project includes development on properties owned by the City, the OCRA, and the State of Florida.

In order to facilitate discussions with the State of Florida regarding the potential conveyance (sale or lease) of state-owned land included in the project, the Developer has requested that the OCRA Board express general support for the proposed project.

### Purpose

The purpose of this resolution is to formally express the OCRA Board’s general support for the Opa-locka City Place P3 Project as currently proposed, while authorizing staff to conduct further due diligence, analysis, and review.

### Financial Implications

There is no immediate financial impact associated with this action. Any future financial commitments, incentives, or agreements related to the project will be subject to further review, negotiation, and separate Board approval.

### Recommendation



## Memorandum

It is recommended that the Board adopt the resolution expressing general support for the Opa-locka City Place P3 Project, direct staff to conduct further review and due diligence, and require that any future agreements or actions related to the project be brought back to the Board for formal approval.



Dear Applicant:

Greetings and thank you for your interest in the City of Opa-locka's Public Private Partner [P3] Review Process. Below for your review is the overview of the process, the application and the checklist of the required documents for the review process.

### Overview

The purpose of this overview is to provide private entities wishing to pursue Public Private Partnership (P3) projects, a tool through **which** they can provide details on the proposed project's suitability to be implemented through the P3 framework.

Section 255.065 of the Florida Statutes (Public Private Partnerships) provides for public private partnerships to address capital needs and authorizes local governments to enter in P3 agreements.

Section 1: The Sec. 2-361 of the City of Opa-locka Code of Ordinances is hereby created as follows:

Public/Private Partnership: *Purpose and scope; applicability.*

- (a) (1) This section creates a uniform process for private entities and the City to engage in a public-private partnership (P3) consistent with Section 255.065, Florida Statutes.
- (2) When considering a public project, the City may elect to (1) follow the P3 process outlined by this section; (2) follow any other legally available project delivery process or not pursue the project.
- (3) The procurement of P3 agreements by the City shall follow the provisions of this section. Requirements of other sections or articles of this Code shall not apply to procurements under this section unless such requirement is expressly included or incorporated by reference in the procurement documents.
- (4) The City may develop and maintain a separate P3 policy containing more detailed procedures and requirements for entering P3 agreements, consistent with this section.
- (5) When the City procures stand-alone professional services, as defined in the Consultants' Competitive Negotiation Act, codified at section 287.055, Florida Statutes (2014), or when it procures professional services in the context of a design-build project, the City will not follow the P3 process, but will instead continue to comply with section 287.055, Florida Statutes.

Applicants must demonstrate the requisite knowledge, experience, technical expertise, organization and financial capacity, including **proven success** on project design, financing models, operational plans, risk allocation, community impact, as further explained in the enclosed application checklist:

- (a) General Information, with introductory letter (LOI)
- (b) Development team qualifications
- (c) Financial plan and Funding sources
- (d) Project timeline

Please **ensure** to attach all supporting documents where applicable.



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# PUBLIC PRIVATE PARTNERSHIP

# APPLICATION

<b>APPLICANT INFORMATION.</b>	
Applicant: DBJ&L International LLC & MRK Partners INC	Organization: DBJ&L International LLC & MRK Partners INC
Mailing Address (Number, Street, City, Zip Code): 14 NE 1st Ave, Miami, FL 33130	
Phone Number: 305-216-7139	Email Address: ted@thesourcegroups.com
<p><b>Project Applicant (Please Check One)</b></p> <p style="text-align: center;"><input type="radio"/> — <b>Conceptual Proposal</b> (This Project is conceptual submittal)</p>	

<b>PROPOSED PROJECT INFORMATION</b>
Name of Project: Opa-Locka City Place
Location of Project : City of Opa-Locka
<p><b>Parcel Owner of the Project Location (State of Florida- Purple):</b> 08-2121-004-0930; 08-2121-004-0935; 08-2121-004-0940; 08-2121-004-0950; 08-2121-004-0880; 08-2121-004-0890; 08-2121-004-0920; 08-2121-005-0240; 08-2121-004-0900; 08-2121-004-0910; 08-2121-004-0860; 08-2121-004-0830; 08-2121-005-0230; 08-2121-004-0840; 08-2121-004-0850 08-2121-005-0200 08-2121-003-0130; 08-2121-005-0190</p>
<p><b>Parcel Owner of the Project Location (CITY OF OPA-LOCKA- Red):</b> 08-2121-020-0001; 08-2121-009-0010; 08-2121-009-0020; 08-2121-009-0030; 08-2121-009-0040; 08-2121-009-0050; 08-2121-007-2390; 08-2121-004-1260; 08-2121-005-0080; 08-2121-005-0090; 08-2121-004-0820</p> <p><b>Parcel Owner of the Project Location(CITY OF OPA-LOCKA WATER PLANT- Red):</b> 08-2121-007-2090</p>
<p><b>Parcel Owner of the Project Location (CRA- Green):</b> 08-2121-004-0640; 08-2121-004-0630; 08-2121-004-0650; 08-2121-004-0660; 08-2121-004-0620; 08-2121-004-0600; 08-2121-004-0610</p>

Description of Project :

On behalf of the DBJ&L International and MRK Partners joint venture, we are pleased to submit this proposal for a Public-Private Partnership (P3) with the City of Opa-Locka. Our vision aligns with the CRA's mission to reduce blight and advance equitable revitalization through mixed-income housing and economic growth. Our goal is to deliver measurable public value, including:

-Mixed-income housing and anti-displacement strategies.

-Economic opportunity and historic preservation.

-Infrastructure and quality-of-life enhancements.

We respectfully request the City's preliminary approval to begin formal discussions and look forward to collaborating with residents and stakeholders to ensure this project reflects local priorities.

Cost of Project: (Please make sure you receive a project quote prior to applying.)

We anticipate a \$500 million private investment via a long-term ground lease, supported by an initial \$15 million public contribution for infrastructure.

Percentage Requested



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# PUBLIC PRIVATE PARTNERSHIP APPLICATION

<b>DEVELOPMENT TEAM QUALIFICATIONS</b>	
Team Experience: Over 50 years of combined experience (See attached conceptual proposal for additional details)	Key Personnel: Alben Duffie, Ted Lucas, Jasper Johnson, Isaac Brown, Markendy Fils-Aime, Isiaa Jones, Sydne Garchik
References: Cheree Gulley - Executive Director of the Housing Finance Authority of Miami-Dade County : (786)251-2235 James McQueen - SEOPW CRA Executive Director : (305)332-3592	
Company Formation Documents: Sunbiz.org	Affidavits
Subcontractor - Disclosure : N/A	

<b>FINANCIAL PLAN</b>
Funding Sources:  The proposed project will be financed through a layered capital structure typical of large-scale mixed-income developments in Miami-Dade county. The current working capital stack combines tax-exempt bonds, low-income housing tax credit equity, and various soft loans financed through public/private partnership. If necessary to fill the funding gap, the development team may also explore B-Bonds or traditional equity. The financing structure is designed to align long-term incentives, minimize risk, and remain consistent with the proposed project budget, with the additional request for funding from the City and or the CRA.
Financial Commitments
Risk - Allocations
: Revenue Sharing



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# PUBLIC PRIVATE PARTNERSHIP APPLICATION

## PROJECT TIMELINE

Project Schedule

Milestones

- February 19th, 2026: Submittal of Unsolicited Proposal.
- April 1st, 2026: City of Opa-Locka to decide whether or not to move forward.
- May 13th, 2026: Final date for substantive review (within 90 days city makes final decision)
- October 12th, 2027: Approval of Planning/Zoning Package.
- November 2nd, 2026: Submittal of Master Building Permit.
- January 8th, 2027: Submission of Phased Permits.
- January 13th, 2028: Approval of Soil Improvements Permit.
- April 11th, 2028: Approval of Phased Permit.
- July 15th, 2028: Approval of Master Building Permit.
- Construction Start: January 17th, 2028.
- Construction End: June 15th, 2030.



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**RESOLUTION NO. 26-**

**A RESOLUTION OF THE BOARD OF THE OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY (OCRA), AMENDING, APPROVING, AND ADOPTING AN AMENDMENT TO THE OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY'S GENERAL OPERATING AND TAX INCREMENT FUND BUDGET FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026, TO REALLOCATE FUNDS FROM BUILDING PURCHASE, STREETSCAPES, AND GREEN PROJECTS TO COMMERCIAL GRANTS, AS SET FORTH IN EXHIBIT "A"; DIRECTING THE INTERIM EXECUTIVE DIRECTOR TO TRANSMIT A COPY OF SAID AMENDED BUDGET TO THE STATE OF FLORIDA OVERSIGHT BOARD; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND REPEALER; PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Opa-locka Community Redevelopment Agency ("OCRA") is responsible for carrying out community redevelopment activities and projects within its Redevelopment Area in accordance with the Opa-locka Redevelopment Plan ("Plan"); and

**WHEREAS**, as a prerequisite to carrying out redevelopment activities for the fiscal year commencing October 1, 2025 and ending September 30, 2026 ("FY 2025-2026"), it is required that the Opa-locka CRA's Board approve and adopt the annual General Operating and Tax Increment Fund Budget ("Budget"), attached and incorporated as Exhibit "A"; and

**WHEREAS**, pursuant to Interlocal Agreements a copy of the Opa-locka CRA's budget is required to be transmitted to Miami-Dade County; and

**WHEREAS**, all the expenses included in the Budget are in accordance with state law, the Interlocal Agreement, and the Agency's Redevelopment Plan;

**WHEREAS**, the Opa-Locka CRA Board wishes to reallocate of certain funds from building purchase, streetscapes, and green projects to commercial grants in the Budget attached in Exhibit "A"; and

**WHEREAS**, the Opa-locka CRA Board wishes to approve and adopt the amended Opa-locka CRA's Budget for FY2025-2026 as set forth in Exhibit "A".

**NOW, THEREFORE, BE IT DULY RESOLVED BY THE BOARD OF THE OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY:**

**SECTION 1.** The recitals to the preamble herein are incorporated by reference.

**SECTION 2. AUTHORIZATION**

The Board of the Opa-locka Community Redevelopment Agency hereby approves, amends, and adopts the amended Opa-locka Community Redevelopment Agency's General Operating and Tax Increment Fund Budget for the Fiscal Year commencing October 1, 2025 and ending September 30, 2026, to allocate of certain funds for the building purchase, streetscapes, and green projects to commercial grants, as set forth in Exhibit "A".

**SECTION 3. INSTRUCTIONS TO EXECUTIVE DIRECTOR.**

The Interim Executive Director is directed to transmit a copy of said budget, as amended, to the City of Opa-locka and State of Florida oversight board.

**SECTION 4. SEVERABILITY.**

If any section, subsection, clause or provision of this Resolution is declared invalid or unconstitutional by a court of competent jurisdiction, the remainder shall not be affected by such invalidity.

**SECTION 5. CONFLICT.**

All sections or parts of sections of the applicable City of Opa-locka resolution currently in place in conflict herewith are intended to be rescinded and repealed to the extent of such conflict.

**SECTION 6. SCRIVENER'S ERRORS**

Sections of this Resolution may be renumbered or re-lettered and corrections of typographical errors which do not affect the intent may be authorized by the Opa-locka Community Redevelopment Agency Interim Executive Director, or designee, without need of public hearing, by filing a corrected copy of same with the Opa-locka Community Redevelopment Agency Secretary.

**SECTION 7. EFFECTIVE DATE**

This Resolution shall take effect upon the adoption and is subject to the approval of the Governor or Governor's Designee.

**PASSED AND ADOPTED**

\_\_\_\_\_  
Jannie Russell  
OCRA Chair

ATTEST:

\_\_\_\_\_  
Jerome Senior  
Clerk

**APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY:**

\_\_\_\_\_  
OCRA Attorney

Moved by: \_\_\_\_\_

Seconded by: \_\_\_\_\_

VOTE:

Board Member Bass	(Yes) _____	(No) _____
Board Member Ervin	(Yes) _____	(No) _____
Board Member Kelley	(Yes) _____	(No) _____
Board Member Taylor	(Yes) _____	(No) _____
Board Member Santiago	(Yes) _____	(No) _____
Vice Chairwoman N. Williams	(Yes) _____	(No) _____
Chairwoman Russell	(Yes) _____	(No) _____

ACCT	Account Title	Adopted Budget	Budget Amend #1	Amended Bgt Thru BA #1	Budget Amend #2	Amended Bgt Thru BA #2	Budget Amend #3	Amended Bgt Thru BA #3	Comments
<b>180</b>	<b>REVENUES</b>								
311110	City Tax Increment Revenue	1,774,382		1,774,382		1,774,382		1,774,382	
371,009	Rent Revenue	70,000		70,000		70,000		70,000	
311120	County Tax Increment Revenue	1,064,152		1,064,152		1,064,152		1,064,152	
	<b>Total Tax Increment Revenue</b>	<b>2,908,534</b>	<b>-</b>	<b>2,908,534</b>	<b>-</b>	<b>2,908,534</b>	<b>-</b>	<b>2,908,534</b>	
383010	Fund Balance Carryover - Prior Year	415,034	1,146,981	1,562,015	(909,265)	652,750		652,750	
361100	Interest Earnings	130,000		130,000		130,000		130,000	
369900	Misc. Revenue	-		-		-		-	
	<b>(A) REVENUE TOTAL</b>	<b>3,453,568</b>	<b>1,146,981</b>	<b>4,600,549</b>	<b>(909,265)</b>	<b>3,691,284</b>	<b>-</b>	<b>3,691,284</b>	
	<b>Administrative Expenditures:</b>								
515320	Accounting & Audits	50,000		50,000		50,000		50,000	
515492	Advertising & Notices	6,000		6,000		6,000		6,000	
515401	Local Travel	2,000		2,000		2,000		2,000	
515341	County Admin Fee 1.5%	15,962		15,962		15,962		15,962	
515391	Administrative Fees (City)	5,000		5,000		5,000		5,000	
515448	Occupancy (City)	1,000		1,000		1,000		1,000	
515442	Insurance (City)	10,000		10,000		10,000		10,000	
515493	General Expense	2,000		2,000	25,000	27,000		27,000	
515510	Office Supplies	3,000		3,000		3,000		3,000	
515420	Postage/FedEx/Courier	2,000		2,000		2,000		2,000	
515342	Minutes Processing	500		500		500		500	
515540	Membership Dues	3,000		3,000		3,000		3,000	
515343	State Admin Fee	225		225		225		225	
515411	Telephone	2,500		2,500		2,500		2,500	
515413	Internet	2,500		2,500		2,500		2,500	
515430	Utilities	10,000		10,000	20,735	30,735		30,735	
	<b>(B) Subtotal Adm. Exp</b>	<b>115,687</b>	<b>-</b>	<b>115,687</b>	<b>45,735</b>	<b>161,422</b>	<b>-</b>	<b>161,422</b>	
	<b>Operating Expenditures:</b>								
513470	Printing & Binding	5,000		5,000		5,000		5,000	
515480	Marketing/Promotional Events/Positioning			-		-		-	
515400	Out of Town Travel	20,000		20,000		20,000		20,000	
515547	Conferences & Meetings	6,000		6,000		6,000		6,000	
515541	Education	5,000		5,000		5,000		5,000	
514370	Legal Services/Court Costs	85,000		85,000	35,000	120,000		120,000	
515312	Professional Services	392,700		392,700		392,700		392,700	
515548	Home Improvement Assist	135,000		135,000		135,000		135,000	
515544	Commercial Grants	150,000		150,000		150,000	125,000	275,000	Additional Commercial Grant Funds
515549	Micro Business Grants	100,000		100,000		100,000		100,000	
515545	Home Ownership / Rental Assistance ( Affordable Housing 10%)	350,000		350,000		350,000		350,000	
515464	Admin Reimbursement General Fund	170,000		170,000	(120,000)	50,000		50,000	
515646	Computer Equipment	11,000		11,000		11,000		11,000	
515340	Other Contracted Services	279,200		279,200		279,200		279,200	
	<b>Total Operating Expenditures</b>	<b>1,708,900</b>	<b>-</b>	<b>1,708,900</b>	<b>(85,000)</b>	<b>1,623,900</b>	<b>125,000</b>	<b>1,748,900</b>	
	<b>CAPITAL PROJECTS - Grants &amp; Other</b>								
515601	Streetscapes	150,000		150,000		150,000	(50,000)	100,000	Moved to Commercial Grants
515605	Green Projects	100,000		100,000		100,000	(50,000)	50,000	Moved to Commercial Grants
5776001	Development Assistance	620,000		620,000	(620,000)	-		-	
5776007	Park Amenities	250,000		250,000	(250,000)	-		-	
519621	Building Purchase	450,000	1,146,981	1,596,981		1,596,981	(25,000)	1,571,981	Moved to Commercial Grants
	<b>Total Cap Projects - Grants &amp; Other</b>	<b>1,570,000</b>	<b>1,146,981</b>	<b>2,716,981</b>	<b>(870,000)</b>	<b>1,846,981</b>	<b>(125,000)</b>	<b>1,721,981</b>	
	<b>CAPITAL PROJECTS - Infrastructure</b>								
541461	Capital Maintenance	2,000		2,000		2,000		2,000	
	<b>Total Cap Projects - Infrastructure</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	
	<b>(C) Total Operating. Expense + Capital</b>	<b>3,396,587</b>	<b>1,146,981</b>	<b>4,543,568</b>	<b>(909,265)</b>	<b>3,634,303</b>	<b>-</b>	<b>3,634,303</b>	
581950	<b>(D) Reserve/Contingency</b>	<b>50,000</b>		<b>50,000</b>	<b>6,981</b>	<b>56,981</b>		<b>56,981</b>	
	<b>EXPENDITURE TOTAL (B+C+D)</b>	<b>3,446,587</b>	<b>1,146,981</b>	<b>4,593,568</b>	<b>(902,284)</b>	<b>3,691,284</b>	<b>-</b>	<b>3,691,284</b>	
	<b>YEAR-END CARRY-OVER</b>	<b>6,981</b>	<b>-</b>	<b>6,981</b>	<b>(6,981)</b>	<b>-</b>	<b>-</b>	<b>-</b>	



## Memorandum

To: Opa-Locka Community Redevelopment Agency Board Members

From: Opa-Locka Community Redevelopment Agency

Date: 04/07/2026

Subject: Resolution: Amendment to FY 2025–2026 Budget – Reallocation to Commercial Grant Programs

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### Background

The Opa-locka Community Redevelopment Agency (OCRA) adopted its General Operating and Tax Increment Fund Budget for Fiscal Year 2025–2026 (October 1, 2025 through September 30, 2026) in accordance with state law, the Interlocal Agreement, and the OCRA Community Redevelopment Plan.

As part of ongoing budget management and program alignment, staff has evaluated current project funding priorities and identified the need to reallocate certain funds to better support economic development initiatives within the redevelopment area.

### Purpose

The purpose of this resolution is to amend the FY 2025–2026 Budget by reallocating funds from Building Purchase, Streetscapes and Green Projects to the Commercial Grant Program

### Financial Implications

This action does not increase the overall budget but reallocates existing funds to prioritize commercial grant activities. All expenditures remain compliant with Florida Statutes, the Interlocal Agreement, and the adopted Redevelopment Plan.

### Recommendation

It is recommended that the Board adopt the resolution amending and approving the FY 2025–2026 Budget as set forth in Exhibit “A,” and authorize the Interim Executive Director to transmit the amended budget to the appropriate party, including Miami-Dade County and the State of Florida Oversight Board.

**RESOLUTION NO. 26-\_\_\_\_\_**

**A RESOLUTION OF THE OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY (OCRA) AUTHORIZING THE EXECUTIVE DIRECTOR TO EXECUTE AN AGREEMENT WITH E. L. WATERS AND COMPANY, LLC FOR CONSULTING SERVICES RELATED TO THE EXTENSION OF THE OCRA'S SUNSET DATE AND ADJUSTMENT OF THE OCRA'S COMMUNITY REDEVELOPMENT AREA BOUNDARIES; WAIVING ANY FORMAL BIDDING REQUIREMENTS DUE TO THE URGENCY OF THE NEED FOR THE SERVICES; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the Opa-Locka CRA ("OCRA") is a public agency formed under Florida Statutes Chapter 163, Part III, and is responsible for carrying out community redevelopment activities and projects within the Opa-Locka CRA Redevelopment Area; and

WHEREAS, the purpose of the OCRA is to eliminate blight, encourage economic development, and enhance the quality of life for residents and businesses in the redevelopment area; and

WHEREAS, the OCRA Board finds that it is necessary to study the potential for extending the OCRA's current sunset date to another date in the future so that the OCRA may accomplish its goals of increasing business activity, improving the built environment, supporting local entrepreneurs, and activating underutilized properties; and

WHEREAS, in addition, the OCRA Board finds that it would be appropriate to study whether an adjustment in the Community Redevelopment Area boundaries for the OCRA would serve the interest of the OCRA, the residents and businesses of the City of Opa-Locka; and

WHEREAS, the OCRA in order to accomplish these goals, and to undertake these studies, desires to enter into an Agreement, which is attached hereto as Exhibit "A," with E. L. Waters and Company, LLC ("CONSULTANT") for consulting services to be provided by CONSULTANT on behalf of the OCRA; and

WHEREAS, the OCRA Board further finds that due to the urgency of the need for the services to be provided by GMSC, it is in the public interest to waive any bidding requirements, and to enter into the attached Agreement with CONSULTANT; and

WHEREAS, the OCRA Board finds that this Resolution and the attached Agreement are consistent with the provisions of Chapter 163, the OCRA Redevelopment Plan, and serve both a municipal and public purpose.

**NOW THEREFORE BE IT RESOLVED BY THE OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY:**

**Section 1. RECITALS**

The recitals to the preamble herein are incorporated by reference.

**Section 2. AUTHORIZATION**

The Board of the Opa-locka Community Redevelopment Agency hereby authorizes the Executive Director to enter into the Agreement with E. L. Waters and Company, LLC, which is attached hereto as Exhibit "A," and incorporated herein by reference, for neighborhood beautification services.

**Section 3. EFFECTIVE DATE**

This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2026.**

\_\_\_\_\_  
Jannie Russell, OCRA Chair

Attest to:

Approved as to form and legal sufficiency:

\_\_\_\_\_  
Tiffany Dallas,  
MPA  
OCRA Clerk

\_\_\_\_\_  
Weiss Serota Helfman Cole & Bierman, P.L.

Moved by: \_\_\_\_\_

Seconded by: \_\_\_\_\_

**VOTE:**

Board Member Bass	(Yes) _____	(No) _____
Board Member Ervin	(Yes) _____	(No) _____
Board Member Kelley	(Yes) _____	(No) _____
Board Member Taylor	(Yes) _____	(No) _____
Board Member V. Williams	(Yes) _____	(No) _____
Vice Chairwoman N. Williams	(Yes) _____	(No) _____
Chairwoman Russell	(Yes) _____	(No) _____

**CONSULTING SERVICES AGREEMENT  
BETWEEN  
THE OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY and  
E. L. WATERS AND COMPANY, LLC**

**THIS AGREEMENT**, made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2026,  
by and between:

**THE OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**, a public agency created pursuant to Section 163.356, Florida Statutes, located in Miami-Dade County, Florida, (hereinafter referred to as "OCRA"), and

**E. L. WATERS AND COMPANY, LLC**, a Florida not-for-profit corporation, with an address of 8264 NW 195<sup>th</sup> Terrace, Hialeah, FL 33015, (hereinafter referred to as "CONTRACTOR"); hereinafter referred to collectively as the "parties".

**WITNESSETH:**

**WHEREAS**, the OCRA finds that it is necessary to review its community redevelopment plan, study a potential adjustment to the community redevelopment area boundaries, and study the potential extension of the OCRA Sunset Date; and

**WHEREAS**, the OCRA desires to enter into this agreement with CONTRACTOR in order for the CONTRACTOR to provide the OCRA with consulting services related to the adjustment of the community redevelopment area boundaries and an extension of the OCRA Sunset Date as more fully described in the Scope of Services which is attached hereto as Exhibit "A," and incorporated herein by reference; and

**WHEREAS**, due to the urgency of the need for the Services to be provided by CONTRACTOR, the OCRA Board found that it was necessary to enter into this Agreement without formal bidding requirements; and

**WHEREAS**, the OCRA finds that entering into this Agreement with CONTRACTOR is consistent with the OCRA Redevelopment Plan, will further the goals to eliminate slum and blight within the OCRA, and be in the best interest of the health, safety, and welfare of the citizens and residents of the OCRA and constitutes a municipal and public purpose.

**NOW, THEREFORE**, in consideration of the mutual covenants and conditions herein expressed and of the faithful performance of all such covenants and conditions, OCRA and CONTRACTOR do mutually agree as follows:

**ARTICLE 1**  
**AGREEMENT PURPOSE & PUBLIC PURPOSE**

1.1 The parties agree that the purpose of this Agreement is for CONTRACTOR to provide certain services on behalf of the OCRA, particularly beautification services within the

OCRA's Community Redevelopment Area (the "Services").

ARTICLE 2  
SERVICES AND RESPONSIBILITIES

- 2.1 CONTRACTOR hereby agrees to perform the Services as more fully described in the Scope of Services, which is attached hereto as **Exhibit "A"**, incorporated herein by reference.
- 2.2 CONTRACTOR shall furnish all labor, equipment, and materials necessary and as may be required in the performance of this Agreement, except as otherwise specifically provided for herein, and all work performed under this Agreement shall be done in a professional manner.
- 2.3 CONTRACTOR hereby represents to OCRA, with full knowledge that OCRA is relying upon these representations when entering into this Agreement with CONTRACTOR, that CONTRACTOR has the professional expertise, experience and manpower to perform the services to be provided by CONTRACTOR, pursuant to the terms of this Agreement.
- 2.4 CONTRACTOR hereby represents to OCRA that CONTRACTOR is properly licensed by the applicable federal, state, and local agencies to provide the services under this Agreement. Furthermore, CONTRACTOR agrees to maintain such licenses during the term of this Agreement. If CONTRACTOR's license is revoked, suspended, or terminated for any reason by any governmental agency, contractor shall notify the OCRA immediately.
- 2.5 CONTRACTOR hereby agrees to conduct all Services under this Agreement in accordance with all the applicable federal, state, and local laws or regulations. A violation of any federal, state, and local laws or regulation may be cause for breach, allowing the OCRA to terminate this Agreement.

ARTICLE 3  
TERM AND TERMINATION

- 3.1 Term: CONTRACTOR agrees that the Services provided pursuant to this Agreement, as more fully described in Exhibit "A," shall commence on \_\_\_\_\_, 2026 and terminate on \_\_\_\_\_, 2026, unless terminated earlier pursuant to the provisions of this Agreement. Any renewal of this Agreement, shall require that the OCRA and CONTRACTOR execute an amendment to this Agreement providing for such renewal.
- 3.2 This Agreement may be terminated by the either party for cause, or by the OCRA for convenience, upon fourteen (14) days written notice by the OCRA to CONTRACTOR in which event the CONTRACTOR shall be paid its compensation for services performed to termination date.
- 3.3 In the event that the CONTRACTOR abandons this Agreement or causes it to be terminated, CONTRACTOR shall indemnify the OCRA against any loss, including

consequential loss, pertaining to this termination, not to exceed the maximum Agreement amount.

ARTICLE 4  
PROTECTION OF OCRA'S PROPERTY

- 4.1 At all times during the performance of this Agreement, CONTRACTOR shall protect the OCRA's property and any City of Opa-Locka property from all damage whatsoever on account of the work performed pursuant to this Agreement. CONTRACTOR shall be liable to and indemnify the OCRA for any and all damages which may result from CONTRACTOR's negligence or otherwise.

ARTICLE 5  
COMPENSATION AND METHOD OF PAYMENT

- 5.1 OCRA agrees to compensate CONTRACTOR for all services specified in Article 2 pursuant to the terms of this Agreement, an amount not to exceed the "Guaranteed Maximum Price" of One Hundred Twenty Five Thousand and 00/100 Dollars (\$125,000.00) the "Guaranteed Maximum Price". The Guaranteed Maximum Price may not be exceeded without a written amendment to this Agreement. The Fee includes all of CONTRACTOR's expenses. The OCRA is a tax exempt governmental entity; therefore, **no sales tax shall be collected**. If the CONTRACTOR requests proof of the exemption, the OCRA will provide proof of the exemption.
- 5.2 The OCRA shall make payments to CONTRACTOR as follows: The OCRA shall pay the CONTRACTOR for the Services as provided in Exhibit "A" which is attached hereto, upon presentation of a proper invoice documenting services provided pursuant to this Agreement.
- 5.3 OCRA shall use its best efforts to pay CONTRACTOR within thirty (30) days of receipt of a proper invoice.

ARTICLE 6  
CHANGES IN SERVICES

- 6.1 OCRA or CONTRACTOR may request changes that would increase, decrease, or otherwise modify the scope of Services. Such changes or additional services must be in accordance with the provisions of applicable governing law, permits, and licenses.
- 6.2 The initiation of any changes or additional services must be contained in a written amendment, executed by the parties hereto, with the same formality and with equal dignity, prior to any deviation from the terms of this Agreement.
- 6.3 In no event will the CONTRACTOR be compensated for any work which has not been approved by the OCRA or its designee.

ARTICLE 7  
CONTRACTOR'S REPRESENTATIONS

- 7.1 CONTRACTOR has viewed the OCRA property and become familiar with the OCRA property, and is satisfied as to the condition of the OCRA Property that may affect cost, progress, and performance of the Services.
- 7.2 CONTRACTOR is familiar with and is satisfied as to all federal, state, and local Laws and Regulations that may affect cost, progress, and performance of the Services.
- 7.3 CONTRACTOR does not consider that any further examinations, investigations, explorations, tests, studies, or data are necessary for the performance of the Services at the Contract Price, within the Contract Times, and in accordance with the other terms and conditions of the Contract Documents.
- 7.4 The Contract Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance and furnishing of the Services.

ARTICLE 8  
INDEMNIFICATION

The CONTRACTOR agrees to indemnify and hold harmless the OCRA, its trustees, elected and appointed officers, agents, servants and employees, from and against any and all liability and responsibility in connection with the performance of this Agreement. The CONTRACTOR further agrees not to sue, seek contribution, or seek any money or damages from OCRA in connection with the performance of this Agreement, notwithstanding any breach or default. The CONTRACTOR further agrees to indemnify and hold harmless the OCRA, its trustees, elected and appointed officers, agents, servants and employees, from and against any and all claims, demands, or causes of action of whatsoever kind or nature, and the resulting losses, costs, expenses, reasonable attorneys' fees, liabilities, damages, orders, judgments, or decrees, sustained by the OCRA or any third party arising out of, or by reason of, or resulting from the CONTRACTOR's negligent acts, errors, or omissions, except to the extent caused by the negligence of the indemnified party.

ARTICLE 9  
CONTRACTOR'S LIABILITY INSURANCE

- 9.1 CONTRACTOR shall not commence performance hereunder until he has obtained all insurance required under this paragraph and such insurance has been approved by the OCRA.
- 9.2 Certificates of Insurance. Certificates of Insurance reflecting evidence of the required insurance shall be filed with the OCRA's General Counsel prior to the commencement of this Agreement. These Certificates shall contain a provision that coverages afforded under these policies will not be cancelled until at least thirty days (30) prior written notice has been given to the OCRA. Policies shall be issued by companies authorized to do business under

the laws of the State of Florida. Financial Ratings must be not less than “A-VI” in the latest edition of “Best Key Rating Guide”, published by A.M. Best Guide.

9.3 Insurance shall be in force until the obligations required to be fulfilled under the terms of the Contract are satisfied. In the event the Insurance Certificate provided indicated that the insurance shall terminate and lapse during the period of this Agreement, then in that event, the CONTRACTOR shall furnish, at least thirty (30) days prior to the expiration of the date of such insurance, a renewed Certificate of Insurance as proof that equal and like coverage for the balance of the period of the Agreement and extension thereunder is in effect. The CONTRACTOR shall not commence performance under this Agreement unless all required insurance remains in full force and effect.

9.4 Commercial General Liability insurance to cover automobile liability, general liability, bodily injury and property damage. Exposures to be covered are: premises, operations, products/completed operations, and certain contracts. Coverage must be written on an occurrence basis, with the following limits of liability:

\$1,000,000	Combined Single Limit – each occurrence
\$1,000,000	Combined Single Limit – general aggregate
\$1,000,000	Personal Injury
\$1,000,000	Products/Completed Operations Aggregate

CONTRACTOR shall have its insurer name the Plantation Acres Improvement OCRA as an additional insured on its General Liability policy.

9.5 Automobile Insurance. Automobile Liability Insurance covering all owned, non-owned, and hired vehicles used in connection with the Services, of at least \$1,000,000.00 combined single limit. Coverage shall stipulate that it is primary over any insurance or self-insurance program available to the OCRA.

9.6 Worker’s Compensation insurance shall be maintained during the life of this contract to comply with statutory limits for all employees, and in the case any work is sublet, CONTRACTOR shall require the Subcontractors similarly to provide Worker's Compensation Insurance for all the latter’s employees unless such employees are covered by the protection afforded by the CONTRACTOR. The CONTRACTOR and his subcontractors shall maintain during the life of this policy Employers Liability Insurance. The following limits must be maintained:

A.	Workers Compensation	Statutory
B.	Employer’s Liability	\$100,000 each accident
		\$500,000 Disease-policy limit
		\$100,000 Disease-each employee

If CONTRACTOR or any subcontractor claims to be exempt from this requirement, CONTRACTOR or subcontractor shall provide OCRA proof of such exemption along with a written request for OCRA to exempt CONTRACTOR or subcontractor, written on CONTRACTOR or subcontractor letterhead.

ARTICLE 10  
INDEPENDENT CONTRACTOR

- 10.1 This Agreement does not create an employee/employer relationship between the parties. It is the intent of the parties that the CONTRACTOR is an independent contractor under this Agreement and not the OCRA's employee for all purposes, including, but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, the State Workers Compensation Act, and the State unemployment insurance law. The CONTRACTOR shall retain sole and absolute discretion in the judgment of the manner and means of carrying out the CONTRACTOR's activities and responsibilities hereunder provided, further that administrative procedures applicable to services rendered under this Agreement shall be those of the CONTRACTOR, which policies of the CONTRACTOR shall not conflict with City, State, Local, or United States policies, rules or regulations relating to the use of the CONTRACTOR's Funds provided for herein. The CONTRACTOR agrees that it is a separate and independent enterprise from the OCRA, that it has full opportunity to find other business, that it has made its own investment in its business, and that it will utilize a high level of skill necessary to perform the Services. This Agreement shall not be construed as creating any joint employment relationship between the CONTRACTOR and the OCRA and the OCRA will not be liable for any obligation incurred by CONTRACTOR, including, but not limited to, unpaid minimum wages and/or overtime premiums.

ARTICLE 11  
DEFAULT OF CONTRACTOR & REMEDIES

- 11.1 Default of Agreement. Should the CONTRACTOR abandon, or delay unnecessarily in the performance of, or in any manner refuse, or fail to comply with any of the terms of this Agreement or neglect or refuse to comply with the instructions of the OCRA or its designee, the OCRA or its designee shall notify the CONTRACTOR, in writing, of such abandonment, delay, refusal, failure, or neglect is not cured within five (5) days of when notice was sent by OCRA, the OCRA may declare a default of the Agreement and notify the CONTRACTOR of such declaration of default. Upon receipt by the CONTRACTOR of such declaration of default, the CONTRACTOR agrees that it will discontinue the Services.
- 11.2 Notwithstanding the other provisions in this Article, the OCRA reserves the right to terminate this Agreement at any time whenever the service provided by the CONTRACTOR fails to meet reasonable standards of the trade, after the OCRA or its designee gives written notice to the CONTRACTOR of the deficiencies as set forth in the written notice and if the deficiencies are not cured so as to meet the reasonable standards of the trade within ten (10) days of the receipt of said notice by the CONTRACTOR.

ARTICLE 12  
CONFLICT OF INTEREST

- 12.1 Conflict of Interest of Commissioners. The OCRA declares that none of the individuals who took part in the development or selection of criteria for evaluation, the evaluation process, and /or the award process has a conflict of interest in the CONTRACTOR.
- 12.2 Conflict of Interest of CONTRACTOR. CONTRACTOR covenants that no person under its employ who is presently exercised any functions, or responsibilities in connection with this Agreement, has any personal financial interests, direct or indirect, with OCRA. CONSULTANT further covenant that, in the provision of the services set out in this Agreement, no person having such conflicting interest shall be employed. Any such interests on the part of CONSULTANT, or its employees, must be disclosed in writing to OCRA.
- 12.3 CONTRACTOR is aware of the conflict of interest laws of the State of Florida, Chapter 112, Florida Statutes, as amended, and agree that it will fully comply in all respects with the terms of said laws.
- 12.4 CONTRACTOR warrants that it has not employed nor retained any person employed by OCRA to solicit or secure this Agreement and that it has not offered to pay, paid or agreed to pay, any public official or person employed by OCRA any fee, commission, percentage, brokerage fee, or gift of any kind contingent upon or resulting from the award of this privilege.

ARTICLE 13  
PUBLIC ENTITIES CRIME ACT

- 13.1 CONTRACTOR acknowledges the existence of Section 287.133(2) (a), Florida Statutes ("Public Entity Crimes Act"), which provides, in part, that a person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to OCRA, may not submit a bid on a contract with OCRA for the construction or repair of a public building or public work, may not submit bids on leases of real property to OCRA, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with OCRA, and may not transact business with OCRA in excess of the threshold amount provided in Section 287.017, Florida Statutes, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list. Violation of section by CONTRACTOR shall result in termination of this Agreement by OCRA without penalty to OCRA.

ARTICLE 14  
MISCELLANEOUS

- 14.1 Legal Representation. It is acknowledged that each party to this Agreement had the opportunity to be represented by counsel in the preparation of this Agreement and,

accordingly, the rule that a contract shall be interpreted strictly against the party preparing same shall not apply due to the joint contribution of both parties.

- 14.2 Assignments. This Agreement, or any interest herein, shall not be assigned, transferred or otherwise encumbered, under any circumstances, by CONTRACTOR without the prior written consent of OCRA. For purposes of this Agreement, any change of ownership of CONTRACTOR shall constitute an assignment which requires OCRA approval. However, this Agreement shall run to the OCRA and its successors and assigns.
- 14.3 Records. CONTRACTOR shall maintain during the term of this Agreement all books of account, reports, and records customarily used in this type of operation and such records as are necessary to document its activities pursuant to this Agreement. All of CONTRACTOR's records relating to the OCRA shall be considered public records. Upon request from the OCRA, the CONTRACTOR shall provide operating expenses information relating to the OCRA under this Agreement, as may be amended. Such books, accounts and records will be available to OCRA or its designated agent at all reasonable times for examination and audit and shall be kept for the required retention period of the Florida Public Records Act (Chapter 119, Fla. Stat.) or as may otherwise be required by law. Incomplete or incorrect entries in such books and records will be grounds for disallowance by the other party of any fees or expenses based upon such entries. All such records and related documents are public records subject to the provisions of Chapter 119, Florida Statutes, during the term hereof or any extensions of this Agreement, and for a period of not less than three (3) years, subsequent to the termination of this Agreement.
- 14.4 Public Records. Each party shall maintain its own respective records and documents associated with this Agreement in accordance with the records retention requirements applicable to public records. Each party shall be responsible for compliance with any public documents request served upon it pursuant to Chapter 119, Florida Statutes, as same may be amended from time to time and any resultant award of attorney's fees for non-compliance with that law.

CONTRACTOR and all contractors or subcontractors (the "**Contractor**") engaging in Services in connection with construction and/or maintenance of the Project shall:

- (a) Keep and maintain public records that ordinarily and necessarily would be required by OCRA in order to perform the services rendered.
- (b) Upon request from OCRA's custodian of public records, provide Agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes (2016), as may be amended or revised, or as otherwise provided by law.
- (c) Ensure that public records that are exempt or confidential and

exempt from public records disclosure requirements are not disclosed except as authorized by law and as to CONTRACTOR for the duration of the contract term and following completion of said contract if CONTRACTOR does not transfer the records to OCRA.

(d) Upon completion of the Services, transfer, at no cost, to OCRA all public records in possession of CONTRACTOR or keep and maintain public records required by OCRA to perform the service. If CONTRACTOR transfers all public records to OCRA upon completion of the Services, CONTRACTOR shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If CONTRACTOR keeps and maintains public records upon completion of the Services, CONTRACTOR shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to OCRA, upon request from OCRA's custodian of public records, in a format that is compatible with the information technology systems of OCRA.

**(e) If CONTRACTOR has questions regarding the application of Chapter 119, Florida Statutes, to CONTRACTOR or CONTRACTOR's duty to provide public records relating to its contract, contact the Agency's custodian of public records by telephone at 305-\_\_\_\_\_ Ext. \_\_\_\_; Attention: \_\_\_\_\_, Custodian of Public Records.**

- 14.5 No Contingent Fees. CONTRACTOR warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the CONTRACTOR, to solicit or secure this Agreement, and that it has not paid or agreed to pay any person, company, corporation, individual or firm, other than a bona fide employee working solely for CONTRACTOR, any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Agreement. For the breach or violation of this provision, the OCRA shall have the right to terminate the Agreement without liability at its discretion, to deduct from the contract price, or otherwise recover the full amount of such fee, commission, percentage, gift, or consideration.
- 14.6 Notice. Whenever any party desires to give notice unto any other party, it must be given by written notice, sent by certified United States mail, with return receipt requested, or hand delivery, addressed to the party for whom it is intended and the remaining party, at the places last specified, and the places for giving of notice shall remain such until they shall have been changed by written notice in compliance with the provisions of this section. For the present, the CONTRACTOR and the OCRA designate the following as the respective places for giving of notice:

OCRA: Opa-locka Community Redevelopment Agency

Attention: Executive Director

\_\_\_\_\_  
\_\_\_\_\_

With a copy to: Marlon Hill, OCRA General Counsel  
Weiss Serota Helfman Cole & Bierman, P.L.  
2800 Ponce de Leon Blvd. Suite 1200  
Coral Gables, FL 33134  
Tel: (305) 854-0800

CONTRACTOR: E.L. Waters and Company, LLC  
Attn: Elbert L. Waters, MCP, LF, JD, President  
8264 N.W. 195<sup>th</sup> Terrace  
Hialeah, FL 33015  
Tel: (305) 785-9757

- 14.7 Binding Authority. Each person signing this Agreement on behalf of either party individually warrants that he or she has full legal power to execute this Agreement on behalf of the party for whom he or she is signing, and to bind and obligate such party with respect to all provisions contained in this Agreement.
- 14.8 Exhibits. Each Exhibit referred to in this Agreement, including such exhibits attached to the Initial Agreement referenced herein, forms an essential part of this Agreement. The exhibits if not physically attached shall be treated as part of this Agreement and are incorporated herein by this reference.
- 14.9 Headings. Headings herein are for convenience of reference only and shall not be considered on any interpretation of this Agreement.
- 14.10 Severability. If any provision of this Agreement or application thereof to any person or situation shall, to any extent, be held invalid or unenforceable, the remainder of this Agreement, and the application of such provisions to persons or situations other than those as to which it shall have been held invalid or unenforceable shall not be affected thereby, and shall continue in full force and effect, and be enforced to the fullest extent permitted by law.
- 14.11 Governing Law. This Agreement shall be governed by the laws of the State of Florida with venue lying in Miami-Dade County, Florida.
- 14.12 Venue. Any claim, objection, or dispute arising out of the terms of this Agreement shall be litigated in the Seventeenth Judicial Circuit Court in and for Miami-Dade County.
- 14.13 Attorney's Fees. In the event of a breach of any of the terms or conditions of this Agreement, it is specifically acknowledged and agreed that either party shall, in addition to all other remedies which may be available herein or in law or equity, have the right to enforce this Agreement by specific performance, injunctive relief, prohibition or

mandamus to compel the other party to abide by the terms of this Agreement. The prevailing party shall be entitled to reasonable attorney fees, paralegal expenses, and court costs at all levels including the trial and appellate level.

- 14.14 Extent of Agreement to Agreement. This Agreement represents the entire and integrated agreement between the OCRA and the CONTRACTOR and supersedes all prior negotiations, representations or agreements, either written or oral. The parties agree and acknowledge that any language, other than the Description of the Services as contained in CONTRACTOR's "Service and Storage Contract" is superseded by this Agreement and of no force or effect.
- 14.15 Waiver. Failure of the OCRA to insist upon strict performance of any provision or condition of this Agreement, or to execute any right therein contained, shall not be construed as a waiver or relinquishment for the future of any such provision, condition, or right, but the same shall remain in full force and effect.
- 14.16 Equal Employment Opportunity. In the performance of this Agreement, the CONTRACTOR shall not discriminate against any firm, employee or applicant for employment or any other firm/individual in providing services because of sex, age, race, color, religion, ancestry or national origin. During the performance of the Agreement, CONTRACTOR shall not discriminate against any employee or applicant for employment because of race, religion, color, sex or national origin. CONTRACTOR will take affirmative action to ensure that employees are treated during employment, without regard to their race, creed, color, or national original. Such action must include, but not be limited to, the following: employment, upgrading; demotion or transfer; recruitment or recruitment advertising, layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. CONTRACTOR shall agree to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the contracting officer setting forth the provisions of this non-discrimination clause.
- 14.17 Audit Rights. OCRA reserves the right, pursuant to Chapter 119, Florida Statutes, to audit the records of CONTRACTOR, as they apply to OCRA pursuant to this Agreement, at any time during the performance and term of the Agreement and for a period of three (3) years after completion and acceptance by OCRA. If required by OCRA, CONTRACTOR agrees to submit to an audit by an independent certified public accountant selected by OCRA. CONTRACTOR shall allow OCRA to inspect, examine and review the records of CONTRACTOR made pursuant to this Agreement and/or the Emergency Project Plan, at any and all times during normal business hours during the term of the Agreement.
- 14.18 No Assignment. CONTRACTOR shall not assign, or transfer its rights, title or interests in this Agreement; nor shall CONTRACTOR delegate any of the duties and obligations undertaken by CONTRACTOR without the OCRA'S prior public and written approval.

**IN WITNESS WHEREOF**, the parties hereto have caused these presents to be executed, the day and year first above written.

**AGENCY:**

WITNESSES:

**OPA-LOCKA COMMUNITY  
REDEVELOPMENT**

**AGENCY**, a body  
corporate and politic of the  
State of Florida created  
pursuant to Part III,  
Chapter 163

\_\_\_\_\_

\_\_\_\_\_  
[Witness print or type name]

By: \_\_\_\_\_  
Jannie Russell, Chairwoman

By: \_\_\_\_\_  
Jason Walker, Executive Director

ATTEST:

By: \_\_\_\_\_  
Secretary

APPROVED AS TO FORM:

By: \_\_\_\_\_  
Marlon Hill, General Counsel

**CONTRACTOR:**

**E.L. WATERS and COMPANY, LLC, a  
Florida limited liability company**

ATTEST:

By: \_\_\_\_\_  
Print Name: \_\_\_\_\_

By: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

(CORPORATE SEAL)

EXHIBIT "A"

**SCOPE OF SERVICES**

**E.L. WATERS AND COMPANY, LLC PROPOSAL**

## **Affidavit Attesting to Noncoercive Conduct for Labor or Services**

Nongovernment Entity name: \_\_\_\_\_

\_\_\_\_\_  
("Vendor")

Vendor FEIN: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone number: \_\_\_\_\_ Email Address: \_\_\_\_\_

As a nongovernmental entity executing, renewing, or extending a contract with a government entity, **Vendor** is required to provide an affidavit under penalty of perjury attesting that **Vendor** does not use coercion for labor or services in accordance with Section 787.06, Florida Statutes. As defined in Section 787.06(2)(a), coercion means:

1. Using or threatening to use physical force against any person;
2. Restraining, isolating, or confining or threatening to restrain, isolate, or confine any person without lawful authority and against her or his will;
3. Using lending or other credit methods to establish a debt by any person when labor or services are pledged as a security for the debt, if the value of the labor or services as reasonably assessed is not applied toward the liquidation of the debt, the length and nature of the labor or service are not respectively limited and defined;
4. Destroying, concealing, removing, confiscating, withholding, or possessing any actual or purported passport, visa, or other immigration document, or any other actual or purported government identification document, of any person;
5. Causing or threatening to cause financial harm to any person;
6. Enticing or luring any person by fraud or deceit; or
7. Providing a controlled substance as outlined in Schedule I or Schedule II of Section 893.03 to any person for the purpose of exploitation of that person.

As a person authorized to sign on behalf of **Vendor**, I certify that **Vendor** does not use coercion for labor or services in accordance with Section 787.06.

Written Declaration

**Under penalties of perjury, I declare that I have read the foregoing Affidavit and that the facts stated in it are true.**

By: \_\_\_\_\_

Authorized Signature

Print Name and Title:

Date: \_\_\_\_\_

**Foreign Countries of Concern Prohibited  
Affidavit Pursuant to Section 287.138, Florida Statutes**

Entity name: \_\_\_\_\_  
Vendor FEIN: \_\_\_\_\_  
Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
Phone number: \_\_\_\_\_ Email Address: \_\_\_\_\_

In compliance with Section 287.138 Florida Statutes, this Affidavit must be completed by an officer or representative of any entity that is submitting a bid, proposal, quote, or other response, or otherwise entering into, renewing, or extending a contract with the Opa-Locka Community Redevelopment Agency (“OCRA”), a governmental entity, that would give the entity access to an individual’s personal identifying information.

Accordingly, the undersigned, on behalf of the entity listed above (“Entity”), hereby attests under penalty of perjury as follows:

1. Entity does not meet any of the criteria set forth in Paragraphs 2 (a)-(c) of Section 287.138, F.S., as such terms are defined therein, as updated.
  - a. The Entity is not owned by the government of a foreign country of concern;
  - b. The government of a foreign country of concern does not have a controlling interest in the Entity;
  - c. The Entity is not organized under the laws of or has its principal place of business in a foreign country of concern.
2. Entity acknowledges that any contracts, bids, proposals, quotes, or other responses will not be accepted from Entity unless and until this completed and executed Affidavit is received by the OCRA.
3. Failure or refusal to submit this Affidavit as required shall be cause for immediate termination of any existing contracts by the OCRA.
4. The Attorney General may bring a civil action in any court of competent jurisdiction against an entity that violates this requirement.
5. Pursuant to Section 92.525, Florida Statutes, under penalties of perjury, I, the undersigned officer or representative of the undersigned Entity, declares that I have read the foregoing statement and that the facts stated in it are true, and are made for the benefit of, and reliance by the OCRA.

\_\_\_\_\_  
Entity Name

By: \_\_\_\_\_  
          Authorized Signature

Print Name and Title: \_\_\_\_\_

Date: \_\_\_\_\_

**E-VERIFY AFFIDAVIT**

In accordance with Section 448.095, Florida Statutes, the OCRA requires all contractors doing business with the OCRA to register with and use the E-Verify system to verify the work authorization status of all newly hired employees. The OCRA will not enter into a contract unless each party to the contract registers with and uses the E-Verify system.

**The contracting entity must provide of its proof of enrollment in E-Verify.** For instructions on how to provide proof of the contracting entity’s participation/enrollment in E-Verify, please visit: <https://www.e-verify.gov/faq/how-do-i-provide-proof-of-my-participationenrollment-in-e-verify>

By signing below, the contracting entity acknowledges that it has read Section 448.095, Florida Statutes and will comply with the E-Verify requirements imposed by it, including but not limited to obtaining E-Verify affidavits from subcontractors.

**Check here to confirm proof of enrollment in E-Verify has been attached to this Affidavit.**

In the presence of:

Signed, sealed and delivered by:

\_\_\_\_\_

\_\_\_\_\_

Witness #1 Print Name: \_\_\_\_\_

Print Name: \_\_\_\_\_

\_\_\_\_\_

Title: \_\_\_\_\_

Witness #2 Print Name: \_\_\_\_\_

Entity Name: \_\_\_\_\_

**ACKNOWLEDGMENT**

State of Florida

County of \_\_\_\_\_

The foregoing instrument was acknowledged before me by means of  physical presence or  online notarization, this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by \_\_\_\_\_ (name of person) as \_\_\_\_\_ (type of authority) for \_\_\_\_\_ (name of party on behalf of whom instrument is executed).

\_\_\_\_\_  
Notary Public (Print, Stamp, or Type as Commissioned)

- \_\_\_\_\_ Personally known to me; or
- \_\_\_\_\_ Produced identification (Type of Identification: \_\_\_\_\_)
- \_\_\_\_\_ Did take an oath; or
- \_\_\_\_\_ Did not take an oath



## Memorandum

To: Opa-Locka Community Redevelopment Agency Board Members

From: Opa-Locka Community Redevelopment Agency

Date: 04/07/2026

Subject: Resolution: Authorization of Consulting Agreement for CRA Sunset Extension and Boundary Adjustment Study

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### Background

The Opa-locka Community Redevelopment Agency (OCRA) was established pursuant to Chapter 163, Part III, Florida Statutes, to eliminate blight, promote economic development, and enhance the quality of life within the redevelopment area.

As the Agency continues to advance its redevelopment goals, it has become necessary to evaluate the potential extension of the OCRA's sunset date. Additionally, the Agency seeks to analyze whether modifications to the existing Community Redevelopment Area boundaries would better position the OCRA to support future growth, redevelopment opportunities, and long-term sustainability.

To support these efforts, OCRA proposes to engage E. L. Waters and Company, LLC to provide consulting services related to these analyses.

### Purpose

The purpose of this resolution is to authorize the Executive Director to execute an agreement with E. L. Waters and Company, LLC to:

- Conduct an analysis regarding the extension of the OCRA's sunset date
- Evaluate potential adjustments to the CRA boundaries
- Provide strategic guidance to support long-term redevelopment planning

### Analysis

This action does not increase the overall budget but reallocates existing funds to prioritize commercial grant activities. All expenditures remain compliant with Florida Statutes, the Interlocal Agreement, and the adopted Redevelopment Plan.

### Recommendation



## Memorandum

The requested consulting services are critical to positioning the OCRA for continued success beyond its current sunset date. A comprehensive review will:

- Identify opportunities to extend the life of the CRA to complete ongoing and future redevelopment initiatives
- Evaluate boundary modifications to include areas that may benefit from redevelopment support
- Strengthen the Agency's ability to attract investment and support economic growth

Due to the time-sensitive nature of these efforts and the importance of aligning with upcoming planning and legislative timelines, staff recommends waiving formal bidding requirements in the best interest of the Agency.

### Financial Implications

Funding for the consulting services will be provided within the existing OCRA budget. The investment supports long-term strategic planning and is consistent with the Agency's redevelopment objectives.

### Recommendation

The OCRA Board may consider the Resolution authorizing the Executive Director to execute the agreement with E. L. Waters and Company, LLC, waive formal bidding requirements due to urgency, and proceed with the necessary studies related to the CRA sunset extension and boundary adjustments. Approval of this item is at the discretion of the Board.

RESOLUTION NO. 26-\_\_\_\_\_

**A RESOLUTION OF THE OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY (“OCRA”), ACCEPTING THE AUDITED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023, AND FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024 COPIES OF WHICH ARE ATTACHED HERETO AS EXHIBITS “A” AND “B” RESPECTIVELY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Opa-Locka Community Redevelopment Agency (“OCRA”) is an independent government agency established pursuant to Chapter 163, Florida Statute, and is responsible for carrying out community redevelopment activities and projects within the OCRA Community Redevelopment Area; and

**WHEREAS**, pursuant to Section 163.387(8), Fla.Stat., the OCRA is required to perform an annual financial audit; and

**WHEREAS**, pursuant to the statutory requirements, the OCRA retained an independent auditor to perform the annual financial audit for the fiscal years ending September 30, 2023 and September 30, 2024, and copies of each financial audit are attached hereto as Exhibits “A” and “B,” respectively:

**WHEREAS**, the OCRA Board of Commissioners, pursuant to his Resolution, hereby accepts the independent annual financial audits for the fiscal years ending September 30, 2023 and September 30, 2024, and directs its Executive Director to take all further action required under Florida law with respect to filing the annual audits, including, but not limited to filing the audits with the State of Florida Auditor General and the State of Florida Department of Financial Services.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY:**

**Section 1.** The recitals and findings contained in the Preamble of the Resolution are adopted by reference and incorporated as fully set forth in this Section.

**Section 2.** The OCRA Board hereby accepts the annual financial audit for the fiscal year ending September 30, 2023, which is attached hereto as Exhibit “A.”

**Section 3.** The OCRA Board hereby accepts the annual financial audit for the fiscal year ending September 30, 2024, which is attached hereto as Exhibit “B.”

**Section 4.** The OCRA Executive Director is hereby directed to take all further action required under Florida law with respect to filing the annual financial audits, including, but not limited to filing the audits with the State of Florida Auditor General and the State of Florida Department of Financial Services.

**Section 5. Effective Date.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED this** \_\_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Jannie Russell, OCRA Chair

Attest to:

Approved as to form and legal sufficiency:

\_\_\_\_\_  
Jason Walker  
Executive Director

\_\_\_\_\_  
Weiss Serota Helfman Cole & Bierman, P.L.

Moved by:

\_\_\_\_\_  
Seconded by:

\_\_\_\_\_

VOTE:

Board Member Bass	(Yes) _____	(No) _____
Board Member Ervin	(Yes) _____	(No) _____
Board Member Kelley	(Yes) _____	(No) _____
Board Member Taylor	(Yes) _____	(No) _____
Board Member Williams	(Yes) _____	(No) _____
Board Member Williams	(Yes) _____	(No) _____
Chairperson Russell	(Yes) _____	(No) _____

**OPA-LOCKA COMMUNITY REDEVELOPMENT  
AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
AUDITED FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
 (A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
 AUDITED FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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**INDEPENDENT AUDITORS' REPORT**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors and CRA Executive Director  
**Opa-locka Community Redevelopment Agency**  
City of Opa-locka, Florida

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the financial statements of the governmental activities, and the major fund of the Opa-locka Community Redevelopment Agency (the "Agency"), a component unit of the City of Opa-locka, Florida as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and the major fund of the Agency, as of September 30, 2023, and the respective changes in financial position, for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control—related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 9, and the budgetary comparison schedule and related note on pages 20 and 21, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2024 on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Agency's internal control over financial reporting and compliance.

*Marcum LLP*

Miami, FL  
December 19, 2024

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**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**(Required Supplementary Information)**

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**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis (MD&A) of the Opa-locka Community Redevelopment Agency (the "Agency" or "CRA") is designed to provide an objective and easy to read analysis of the financial activities based on currently known facts, decisions, and conditions. The MD&A provides a broad overview and short and long-term analyses of the Agency's activities based on information presented in the financial statements. Specifically, this information is designed to assist the reader in focusing on significant financial issues, provide an overview of the Agency's financial activity and identify changes in the Agency's financial position and its ability to address the next year's challenges. Finally, the MD&A will identify any material deviations from the approved budget.

On December 4, 2013, the Agency entered into an Inter-local Cooperation Agreement with the City of Opa-locka (the "City") and Miami-Dade County (the "County") which established the Agency's financing plan and became effective October 1, 2014. Based on the cooperative agreement, the City and County are required to collect tax increment revenues on behalf of the Agency. The tax increment revenues must be used in accordance with the approved budget and the City of Opa-locka Community Redevelopment Agency Redevelopment Plan ("OCRA Redevelopment Plan") and the terms and conditions of the Inter-local Cooperation Agreement.

- 1) Delegation of Power
- 2) Miami-Dade County Taxing Authority of other Taxing Authority
- 3) Implementation of the Plan
- 4) City/County Coordination
- 5) Project Financing
- 6) Citizen Participation
- 7) Opa-locka Community Redevelopment Agency Board
- 8) Project Management, Administration and Coordination
- 9) Assurances of Affirmative Action
- 10) Indemnification of Others
- 11) Miscellaneous

The Agency is an independent entity and a component unit of the City. The Agency has presented its financial statements in accordance with the reporting model required by Governmental Accounting Standards Board Statement ("GASB") No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, as amended.

The information contained in this MD&A is only a component of the entire financial statement report. Readers should take time to read and evaluate all sections of the report, including the footnotes and required supplementary information provided.

## **FINANCIAL HIGHLIGHTS**

- For fiscal year 2023, the Agency's tax increment revenue actual receipts were \$1,707,511. Meanwhile expenditures were disbursed at \$374,700.
- The Agency's total net revenues for the fiscal year were \$1,395,722.
- Fund balance for the fiscal year increased by \$1,395,722 over the prior year fund balance of \$3,388,318, resulting in a current fund balance of \$4,784,040.

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
MANAGEMENT'S DISCUSSION AND ANALYSIS

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

The Agency's basic financial statements are comprised of three components:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements
- Required supplementary information.

In addition, the Agency's report contains the required supplementary information in addition to the basic financial statements themselves.

## **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The government-wide financial statements provide readers with a broad overview of the Agency's finances, in a manner comparable to a private-sector business. In addition, the government-wide statements are prepared using the accrual basis of accounting.

The *Statement of Net Position* presents all the information on the Agency's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Agency is improving or deteriorating.

The *Statement of Activities* presents information showing how the Agency's net position changed during the fiscal year. All changes in revenues are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal years.

The government-wide financial statements present functions of the Agency that are principally supported by tax increment financing (governmental activities). The governmental activities of the Agency include general government activities and redevelopment projects. The Agency has no business-type activities.

The government-wide financial statements are found on pages 10-11 of this report.

## **Fund Financial Statements**

Governmental fund financial statements provide readers with an overview of each fund and its related function in a traditional format. A fund is a grouping of related accounts that maintain control over resources segregated for specific activities or objectives. The Agency, like other state and local governments, uses fund accounting to ensure and demonstrate legal compliance with finance-related legal requirements. The Agency utilized one fund for the fiscal year ended September 30, 2023: the *General Fund*, which accounts for the operating activities of the Agency.

**Governmental funds** - are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Since the focus of governmental funds is narrower than government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By comparing, readers may better understand the long-term impact of the Agency's near-term financing decisions. The "Balance Sheet – General Fund" and "Statement of Revenues, Expenditures, and Changes in Fund Balance – General Fund" provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

Budgetary comparison schedule, which constitutes Required Supplementary Information pursuant to the Governmental Accounting Standards Board ("GASB"), is provided to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 12 and 14 of this report. The reconciliations between the governmental fund and governmental activities are found on pages 13 and 15.

**Notes to the Basic Financial Statements**

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. These notes to the financial statements can be found beginning on page 16 of this report.

In addition to the basic financial statements and accompanying notes, this report also presents the required supplementary information concerning the Agency's budget to actual results for the General Fund for fiscal year 2023. The required supplementary information can be found on page 20 and 21 of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As previously noted, net position may serve, over time, as a useful indicator of a government's financial position. In the case of the Agency, assets exceeded liabilities by \$4,784,040 at the close of fiscal year 2023. Approximately 84% of the Agency's total assets is composed of cash.

**SUMMARY OF NET POSITION**

	<b>As of September 30,</b>		<b>Change</b>	
	<b>2023</b>	<b>2022</b>	<b>\$</b>	<b>Percent</b>
<b>Assets:</b>				
Current assets:				
Cash	\$ 3,995,454	\$ 3,368,247	\$ 627,207	19%
Restricted cash held in escrow	650,000	-	650,000	100%
Non-current assets:				
Due from other governments	583,469	583,469	-	0%
Total assets	<u>5,228,923</u>	<u>3,951,716</u>	<u>1,277,207</u>	32%
<b>Liabilities:</b>				
Current liabilities:				
Accounts payable	47,354	35,263	12,091	34%
Due to other governments	77,206	197,812	(120,606)	-164%
Total current liabilities	124,560	233,075	(108,515)	
Non-current liabilities:				
Due to other governments	320,323	330,323	(10,000)	
Total liabilities	<u>444,883</u>	<u>563,398</u>	<u>(227,030)</u>	
Net position	<u>\$ 4,784,040</u>	<u>\$ 3,388,318</u>	<u>\$ 1,504,237</u>	44%

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
MANAGEMENT'S DISCUSSION AND ANALYSIS

**SUMMARY OF CHANGES IN NET POSITION**

	For the year ended September 30,		Change	
	2023	2022	\$	Percent
Revenues				
Property taxes	\$ 1,707,511	\$ 1,303,462	\$ 404,049	31%
Interest	62,911	-	62,911	
Total revenues	<u>1,770,422</u>	<u>1,303,462</u>	<u>466,960</u>	36%
Expenses				
General government	374,700	191,445	183,255	96%
Total expenses	<u>374,700</u>	<u>191,445</u>	<u>183,255</u>	96%
Increase in net position	<u>1,395,722</u>	<u>1,112,017</u>	<u>283,705</u>	26%
Net position, beginning	<u>3,388,318</u>	<u>2,276,301</u>	<u>1,112,017</u>	49%
Net position, ending	<u>\$ 4,784,040</u>	<u>\$ 3,388,318</u>	<u>\$ 1,395,722</u>	41%

In fiscal year 2023, the \$1,707,511 tax increment revenues received from taxing authorities comprised both County (\$562,525) and City (\$1,144,986). The Agency's net position increased by 41%. Key elements of the increase in 2023 were as follows:

- Total revenues increased by \$466,960 or 36% in FY2023 when compared to FY2022 due to increases in property tax increment revenues and interest collected.
- Total expenses in FY2023 were \$374,700, representing an increase of \$183,255 or 96% in comparison to FY2022. The increase is mostly attributed to an increase in homeowner and rental assistance during the fiscal year.

**FINANCIAL ANALYSIS - GOVERNMENTAL FUND**

The focus of the Agency's governmental fund is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the Agency's financing requirements. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. At the end of fiscal year 2023, the Agency's governmental fund reported an ending fund balance of \$4,784,040. The increase is attributable to the combination of an increase in tax increment revenues and underspent appropriations for fiscal year 2023.

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
MANAGEMENT'S DISCUSSION AND ANALYSIS

**GENERAL BUDGETARY HIGHLIGHTS**

The following information is presented to assist the reader in comparing the original/final budget (adopted) and the actual results. There were no amendments from the original to final budget of fiscal years 2022 and 2023, as shown in the Budgetary Comparison Schedule below. The Agency underspent in the two (2) consecutive years mentioned yielding a fund balance over \$4.8 million in fiscal year 2023.

	<u>Budgeted Amounts for 2023</u>			<b>Variance with Final Budget - Favorable (Unfavorable)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property taxes	\$ 1,716,989	\$ 1,716,989	\$ 1,707,511	\$ (9,478)
Interest	-	-	62,911	62,911
Miscellaneous revenue	24,000	24,000	-	(24,000)
Total revenues	<u>1,740,989</u>	<u>1,740,989</u>	<u>1,770,422</u>	<u>29,433</u>
<u>Expenditures</u>				
General government	1,243,462	1,243,462	374,700	868,762
Total expenditures	<u>1,243,462</u>	<u>1,243,462</u>	<u>374,700</u>	<u>868,762</u>
Net change in fund balance	<u>\$ 497,527</u>	<u>\$ 497,527</u>	<u>1,395,722</u>	<u>\$ 898,195</u>
Fund balance, beginning			<u>3,388,318</u>	
Fund balance, ending			<u>\$ 4,784,040</u>	

**Revenue**

Budgeted tax increment revenue in the amount of \$1,716,989 is comprised of the City of Opa-locka's contribution of \$1,144,986 and Miami Dade County's allocation of \$562,525.

**Expenditures**

Actual expenditures were below appropriations primarily due to changes in Management and understaffing of the agency for the various projects.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

The Agency had no capital assets for the fiscal year ended September 30, 2023.

**LONG-TERM DEBT**

The Agency had no debt for the fiscal year ended September 30, 2023.

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
MANAGEMENT'S DISCUSSION AND ANALYSIS

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

The Agency Board approved the 2023-2024 budget in the amount of \$2,082,394. Tax increment revenue projections were based upon actual values from the County's Property Appraiser's Office and the City of Opa-locka. The Tax Increment Financing (TIF) increase was attributable to an increase in property valuations within the Agency's district. The Agency anticipates further TIF revenue growth in the coming years as perennial increases in property values continue and future redevelopment projects break ground.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Agency's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Mr. Jason Walker, Interim Executive Director of the Opa-locka CRA, 780 Fisherman Street Fourth Floor, City of Opa-locka Florida, 33054.

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**BASIC FINANCIAL STATEMENTS**

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**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2023**

	Governmental Activities
<u>ASSETS</u>	
Current assets:	
Cash	\$ 3,995,454
Restricted cash held for escrow	650,000
Total current assets	4,645,454
Non-current assets:	
Due from other governments (Note 5)	583,469
Total assets	5,228,923
<u>LIABILITIES</u>	
Current liabilities:	
Accounts payable	47,354
Due to other governments (Note 5)	77,206
Total current liabilities	124,560
Non-current liabilities:	
Due to other governments (Note 5)	320,323
Total liabilities	444,883
<u>NET POSITION</u>	
Restricted for:	
Community redevelopment	4,784,040
Total net position	\$ 4,784,040

See notes to basic financial statements

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
**STATEMENT OF ACTIVITIES**  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Functions/Programs	Expenses	Program Revenue Charges for Services	Net (Expense) Revenue and Changes in Net Position
Governmental activities:			
General government	\$ 374,700	\$ -	\$ (374,700)
Total governmental activities	374,700	-	(374,700)
General revenue:			
Tax increment revenue			1,707,511
Interest			62,911
Total general revenue			1,770,422
Change in net position			1,395,722
Net position beginning			3,388,318
Net position, ending			\$ 4,784,040

See notes to basic financial statements

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
 (A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
 BALANCE SHEET - GENERAL FUND  
 SEPTEMBER 30, 2023

	<u>General Fund</u>
<u>ASSETS</u>	
Cash	\$ 3,995,454
Due from other governments (Note 5)	583,469
Restricted cash held in escrow	650,000
Total assets	\$ 5,228,923
<u>LIABILITIES</u>	
Accounts payable	\$ 47,354
Due to other governments (Note 5)	397,529
Total liabilities	444,883
<u>FUND BALANCE</u>	
Nonspendable	
Due from other governments	583,469
Restricted for:	
Community redevelopment	4,200,571
Total fund balance	4,784,040
Total liabilities and fund balance	\$ 5,228,923

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
RECONCILIATION OF THE GENERAL FUND BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2023

Total General Fund balance	\$ 4,784,040
Amounts reported for governmental activities in the Government-wide Statement of Net Position are different because:	
No items exist	<u>-</u>
Net position of governmental activities	<u>\$ 4,784,040</u>

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
 (A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - GENERAL FUND  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	General Fund
Revenues:	
Property taxes	\$ 1,707,511
Interest	62,911
Total revenues	1,770,422
Expenditures:	
Operating expenditures:	
General government	374,700
Total expenditures	374,700
Net change in fund balance	1,395,722
Fund balance, beginning	3,388,318
Fund balance, ending	\$ 4,784,040

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE OF THE GENERAL FUND TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Net change in fund balance - total General Fund	\$ 1,395,722
Amounts reported for governmental activities in the Government-wide Statement of Activities are different because:	
No items exist	<u>-</u>
Change in net position of governmental activities	<u>\$ 1,395,722</u>

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**NOTES TO BASIC FINANCIAL STATEMENTS**

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**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The summary of significant accounting policies of the Opa-locka Community Redevelopment Agency (the “Agency” or “CRA”) is presented to assist the reader in interpreting the basic financial statements. The policies are considered essential and should therefore be read in conjunction with the basic financial statements.

The financial statements of the Agency have been prepared in conformity with accounting principles generally accepted in the United States of America (“GAAP”) as applied to governmental units. The Governmental Accounting Standards Board (“GASB”) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Agency’s accounting policies are described below.

**a. Financial Reporting Entity**

The Agency is an independent government agency that was fully established in 2013 by the City of Opa-locka (the “City”) and Miami-Dade County, under Chapter 163 of the Florida Statutes. The purpose of the Agency is to formulate a workable program for utilizing appropriate private and public resources to eliminate and prevent the development or spread of slum and blighted areas within the City. To achieve this mission, the Agency is charged with the responsibility of eliminating conditions of blight that exist within the City and helping to improve the quality of life by revitalizing the City’s physical, economic, educational, and social resources. The designated CRA area comprises some 514 acres, approximately 18% of the City.

Community Redevelopment Agencies (“CRA”) are a common governmental tool for redevelopment in the State of Florida and operate on a budget generated by an increase in property taxes within the area. Once a CRA is established, a percentage of the increase in real property taxes goes to the CRA. This tax increment is used to finance the redevelopment projects outlined in the Community Redevelopment Plan. Thus, the principal mission of the Agency is the preservation or enlargement of the community redevelopment area’s tax base from which taxing authorities receive tax revenues to carry out public initiatives that stimulate the rehabilitation or redevelopment of the community redevelopment area.

On December 4, 2013, the Agency entered an Inter-local Cooperation Agreement with the City and Miami-Dade County (the “County”) effective October 1, 2014. Based on the cooperative agreement, the City and County collect tax increment revenues on behalf of the Agency. The tax increment revenues must be used in accordance with the approved budget, the Opa-locka Community Redevelopment Agency Redevelopment Plan, and the terms and conditions of the Inter-local Cooperation Agreement.

**b. Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all the Agency’s activities. The Statement of Net Position reports all financial and capital resources of the Agency, as well as any corresponding current long-term liabilities. The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and, 2) grants and contributions that are restricted to meeting the operational or capital requirements of a specific function. Taxes and other items not properly included among program revenues are reported as general revenues. The Agency does not have any business-type activities.

**c. Measurement Focus and Basis of Accounting**

*Government-wide Financial Statements*

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements are met. Expenses are recorded when liabilities are incurred.

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**c. Measurement Focus and Basis of Accounting (Continued)**

*Governmental Fund Financial Statements*

Governmental fund financial statements (i.e., balance sheet and statement of revenues, expenditures, and changes in fund balance) are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are available when they are collectable within the current period or soon enough thereafter to pay liabilities of the current period. Revenues susceptible to accrual are property taxes, interest on investments, and intergovernmental revenues. Interest on invested funds is recognized when earned. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Agency reports the following major governmental fund:

- The General Fund is the Agency's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**d. Use of Restricted Funds**

When both restricted and unrestricted resources are available for use, it is the Agency's policy to use restricted resources first, then unrestricted resources as they are needed.

**e. Cash**

The Agency's cash includes cash on hand in a deposit account with a financial institution. The Agency utilizes City National Bank for its banking activities.

**f. Capital Assets**

Capital assets, such as lands, furniture, and equipment, are reported in the governmental-type activities column in the government-wide financial statements. Capital assets are defined by the Agency as assets with an initial, individual cost of more than \$1,000 and an estimated useful life of more than one year. Property and equipment purchased or acquired is carried at historical cost or estimated historical cost. Donated or contributed capital assets are recorded at their acquisition value on the date received. As of September 30, 2023, the Agency has not acquired any capital assets.

**g. Nature and Purpose of Classifications of Fund Balance**

In the fund financial statements, a governmental fund reports fund classifications that comprise a hierarchy based primarily on the extent to which the Agency is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Amounts that are restricted to specific purposes either by, a) constraints placed on the use of resources by creditors, grantors, contributors, or laws or regulations of other governments or, b) imposed by law through constitutional provisions or enabling legislation are classified as restricted fund balances. Amounts that can only be used for specific purposes pursuant to constraints imposed by the Agency's Board of Directors (the "Board") through an ordinance or resolution are classified as committed fund balances. Amounts that are constrained by the Agency's intent to be used for specific purposes but are neither restricted nor committed are classified as assigned fund balances. Assignments are made by Agency management based on the Board's direction. Non-spendable fund balances include amounts that cannot be spent because they are either, (a) not in spendable form or, (b) legally or contractually required to be maintained intact. Unassigned fund balance represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**h. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts of assets, liabilities, disclosures of contingent liabilities, revenues, and expenditures/expenses reported in the financial statements and accompanying notes. These estimates include assessing the collectability of receivables and the useful lives of capital assets. Although these estimates as well as all estimates are based on management's knowledge of current events and actions it may undertake in the future, they may ultimately differ with actual results.

**i. Implementation of GASB Statements:**

The GASB Statements applicable for the fiscal year ended September 30, 2023 and implemented by the Agency did not have a significant impact on the financial statements.

**NOTE 2 – CASH DEPOSITS**

All deposits of the Agency are placed in a bank that qualifies as a public depository pursuant to the provisions of the Florida Security or Public Deposits Act. Every qualified public depository is required by this law to deposit with the State Treasurer eligible collateral equal to, or more than, an amount to be determined by the State Treasurer. The State Treasurer is required to ensure that all funds are entirely collateralized throughout the fiscal year. Accordingly, the CRA's deposits are considered fully insured or collateralized in accordance with the provisions of GASB Statements.

**NOTE 3 – RESTRICTED ASSETS**

Restricted assets include \$650,000 in escrow for property purchases that will close in the future period.

**NOTE 4 – CAPITAL ASSETS**

The Agency has no capital assets.

**NOTE 5 – RELATED PARTY TRANSACTIONS**

The Agency received tax increment revenues from the County and the City in the amounts of \$562,525 and \$1,144,986, respectively, totaling \$1,707,511 for the fiscal year ended September 30, 2023, which are reflective as tax increment revenues in the accompanying financial statements.

Due from other governments of \$583,469 represents receipts due from the City, while due to other governments in the amounts of \$77,206 and \$330,320 totaling \$397,529 represents funds due to the City's General Fund and Water and Sewer Fund.

**NOTE 6 – TAX INCREMENT REVENUE**

The primary source of revenues is tax increment funds received through the City and the County. This revenue is computed by multiplying the operating tax rate for the City and the County by the increased value of property located within the boundaries of the redevelopment area of the Agency, over the base property value, less five percent (administrative fee). Both the City and the County are required to annually fund this amount without regard to tax collections or other obligations.

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

**NOTE 7 – RISK MANAGEMENT**

The Agency is exposed to various risks of loss for worker's compensation, general liability and other various risks of loss related to theft, errors, and omissions. The Agency is covered for such risks under the Florida Municipal Insurance Trust through the City of Opa-locka. The Agency is not aware of any open litigation.

In addition, the Agency does not have any employees and therefore, does not have any benefit related costs. The CRA uses City personnel and contractors to perform all operational activities.

**NOTE 8 – SUBSEQUENT EVENT**

In December 2023, the Agency completed the purchase of new property in the amount of \$650,000.

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**REQUIRED SUPPLEMENTARY INFORMATION**

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**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE (UNAUDITED)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Property taxes	\$ 1,716,989	\$ 1,716,989	\$ 1,707,511	\$ (9,478)
Interest	-	-	62,911	62,911
Miscellaneous revenue	<u>24,000</u>	<u>24,000</u>	-	<u>(24,000)</u>
Total revenues	<u>1,740,989</u>	<u>1,740,989</u>	<u>1,770,422</u>	<u>29,433</u>
Expenditures:				
Current:				
General government	<u>1,243,462</u>	<u>1,243,462</u>	<u>374,700</u>	<u>868,762</u>
Total expenditures	<u>1,243,462</u>	<u>1,243,462</u>	<u>374,700</u>	<u>868,762</u>
Net changes in fund balance	<u>\$ 497,527</u>	<u>\$ 497,527</u>	1,395,722	<u>\$ 898,195</u>
Fund balance, beginning			<u>3,388,318</u>	
Fund balance, ending			<u>\$ 4,784,040</u>	

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
**(A COMPONENT UNITY OF THE CITY OF OPA-LOCKA, FLORIDA**  
**NOTE TO THE BUDGETARY COMPARISON SCHEDULE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**NOTE 1 – BUDGETS AND BUDGETARY ACCOUNTING**

The budget for the general fund is adopted on a basis consistent with generally accepted accounting principles (“GAAP”). Pursuant to the By-Laws of the Opa-locka Community Redevelopment Agency (“Agency” or “CRA”), as adopted on July 22, 2015, the Executive Director must prepare an annual budget and work program for approval by the Board of Directors for each fiscal year, and such other budgets as the Board may determine. The Agency is not authorized to expend any monies other than those authorized in the budget except that the Board shall amend the budget from time to time as may be necessary. As agreed to in the Interlocal Cooperation Agreement with the County and the City, the County must approve the Agency’s annual budget prior to expenditures of any funds contributed by the City or the County, except for the payment of debt service and related payments for which tax increment financing (“TIF”) revenues have been pledged. Further, without such approval, all required agency costs must be funded through City advances or other eligible sources and not from the TIF fund revenues.

A draft of the annual budget is prepared, approved by the Board of Directors, and submitted to the County no later than 10 days prior to the beginning of the fiscal year. Should changes in the millage rates require modification of the budget, the budget must be revised and made final, and submitted to the County on or before the 15th day of the beginning of the fiscal year. The budget is then legally enacted through the passage of a resolution. The legal level of control, the level at which expenditures may not exceed the budget, is at the fund level.

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**COMPLIANCE SECTION**

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors and CRA Executive Director  
**Opa-locka Community Redevelopment Agency**  
City of Opa-locka, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities and the major fund of the Opa-locka Community Redevelopment Agency (the "Agency"), a component unit of the City of Opa-locka, Florida, as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Agency's financial statements, and have issued our report thereon dated December 19, 2024.

***Report on Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Agency's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Agency's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and responses as items MW2023-001 and MW2023-002 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and responses as item SD2023-001 to be a significant deficiency.

### ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Agency's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of finding and responses as item SD2023-001.

### ***Agency's Responses to Findings***

*Government Auditing Standards* requires the auditor to perform limited procedures on the Agency's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The Agency's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### ***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Marcum LLP*

Miami, FL  
December 19, 2024

**MANAGEMENT LETTER IN ACCORDANCE WITH THE RULES OF THE  
AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Directors and CRA Executive Director  
**Opa-locka Community Redevelopment Agency**  
City of Opa-locka, Florida

***Report on the Financial Statements***

We have audited the financial statements of the Opa-locka Community Redevelopment Agency (the “Agency”), a component unit of the City of Opa-locka, Florida, as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated December 19 2024.

***Auditors’ Responsibility***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

***Other Reporting Requirements***

We have issued our Independent Auditors’ Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Schedule of Findings and Responses and Independent Accountants’ Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated December 19, 2024, should be considered in conjunction with this management letter.

***Prior Audit Findings***

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. The status of audit findings and recommendations made in the preceding annual financial audit report have not been addressed and are repeated in the schedule of findings and responses.

### ***Official Title and Legal Authority***

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information is disclosed in Note 1 to the financial statements.

### ***Financial Condition and Management***

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the Agency has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the Agency did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the Agency. It is management's responsibility to monitor the Agency's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same. Our assessment was performed as of the fiscal year end.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we have reported related items in the schedule of findings and responses.

### ***Specific Information***

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Agency reported:

- a. The total number of Agency employees compensated in the last pay period of the Agency's fiscal year as 0.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the Agency's fiscal year as 7.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$0.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$99,164
- e. Each construction project with a total cost of at least \$65,000 approved by the Agency that is scheduled to begin on or after October 1 of the fiscal year being reported, together with that total expenditures for such project as \$0.
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before beginning of the fiscal year being reported if the Agency amends a final adopted budget under Section 189.016(6), Florida Statutes, if any, would be noted on page 20.

***Additional Matters***

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

***Purpose of this Letter***

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Directors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*Marcum LLP*

Miami, FL  
December 19, 2024

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH  
FLORIDA STATUTES**

To the Board of Directors and CRA Executive Director  
**Opa-locka Community Redevelopment Agency**  
City of Opa-locka, Florida

We have examined the Opa-locka Community Redevelopment Agency (the “Agency”), a component unit of the City of Opa-locka, Florida, compliance with Sections 163.387(6) and 163.387(7), Florida Statutes for the fiscal year ended September 30, 2023. Management of the Agency is responsible for the Agency’s compliance with the specified requirements. Our responsibility is to express an opinion on the Agency’s compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Agency complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Agency complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on the Agency’s compliance with the specified requirements.

In our opinion, the Agency complied, in all material respects, with Sections 163.387(6) and 163.387(7), Florida Statutes for the fiscal year ended September 30, 2023.

This report is intended solely to describe our testing of compliance with aforementioned sections of the Florida Statutes, and it is not suitable for any other purpose.

*Marcum LLP*

Miami, FL  
December 19, 2024

# OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY

## SCHEDULE OF FINDINGS AND RESPONSES

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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### FINANCIAL STATEMENT FINDINGS

#### *MATERIAL WEAKNESS*

#### **MW2023-001 – LACK OF INTERNAL CONTROLS OVER FINANCIAL CLOSE AND REPORTING (REPEAT FINDING)**

##### *Criteria*

The Agency should implement Accounting Policies and Procedures to ensure the financial statement closing process is completed in a timely manner. Such policies and procedures should consider establishing proper controls which are designed and implemented to address the Financial Close and Reporting process of the Agency.

##### *Condition*

The Agency is currently not performing its monthly and annual financial reporting closing process in a timely manner.

##### *Cause*

The Agency has not properly established monthly and year-end financial closing procedures to ensure all transactions are properly captured and reported in the general ledger in a timely manner.

##### *Effect*

A lack of completing required closing procedures led to preliminary misstatements to the financial statements and a significant number of adjusting journal entries and reversal entries to be posted after the commencement of the audit. The lack of internal controls may lead to current and future accounting errors. Errors discovered after the Agency's prior-period financial statements are issued are reported as prior-period adjustments (see Note 7 of the 2021 financial statements).

# OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY

## SCHEDULE OF FINDINGS AND RESPONSES

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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### FINANCIAL STATEMENT FINDINGS (CONTINUED)

#### *MATERIAL WEAKNESS (CONTINUED)*

#### **MW2023-001 – LACK OF INTERNAL CONTROLS OVER FINANCIAL CLOSE AND REPORTING (REPEAT FINDING) (CONTINUED)**

##### *Recommendation*

The Agency should ensure that adequate procedures and internal controls are in place to ensure that the financial reports are complete and accurate and completed in a timely manner. We believe that the year-end closing could proceed more quickly and smoothly by developing a logical order for closing procedures and assigning responsibility for completing the procedures to specific Agency personnel. In order to make the financial reports generated by the accounting system as meaningful as possible, the Agency should reconcile the general ledger accounts on a monthly basis. A benefit of monthly reconciliations is that errors do not accumulate but can be identified and attributed to a particular period. This makes it easier to perform future reconciliations. Also, it provides for accurate and timely financial reports which are relied upon Agency management for operational decisions.

##### *Current Year Status*

This condition still exists in fiscal year ended September 30, 2023. The working trial balance for the fiscal year ended September 30, 2023 was provided on August 14, 2024. The Agency is currently not performing its monthly and annual financial reporting closing process in a timely manner.

##### *Views Responsible Officials and Planned Corrective Action*

See accompanying corrective action plan.

#### **MW2023-002 – FLORIDA AUDITOR GENERAL FINDINGS (REPEAT FINDING)**

##### *Criteria*

Prudent accounting practices include policies, procedures and controls over the safeguarding, recording, processing and reporting of the Agency's financial operations and transactions.

# OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY

## SCHEDULE OF FINDINGS AND RESPONSES

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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### FINANCIAL STATEMENT FINDINGS (CONTINUED)

#### *MATERIAL WEAKNESS (CONTINUED)*

#### **MW2023-002 – FLORIDA AUDITOR GENERAL FINDINGS (REPEAT FINDING) (CONTINUED)**

##### *Condition*

On May 23, 2019, the Auditor General of the State of Florida (the “AG”) prepared a report on the City of Opa-locka, Florida, pursuant to an operational audit conducted by the AG. As a result of the audit, multiple findings and recommendations were submitted specifically related to the Agency seeking actual or proposed corrective action plans.

##### *Cause*

The Agency is not prioritizing the importance to establish and adhere to prudent polices, procedures and controls over the safeguarding, recording, processing and reporting of the Agency’s financial operations and transactions.

##### *Effect*

A lack of proper policies, procedures and controls over financial operations and transactions may lead to a misappropriation of assets, financial statement misstatements, and/or non-compliant transactions.

##### *Recommendation*

The Agency should designate a member of management to take timely action to resolve issues identified or proposed action plans to formally address issues cited in the AG report in a timely manner.

##### *Current Year Status*

The Auditor General report dated May 23, 2019, contained 99 findings and related recommendations. During fiscal year 2023, the Auditor General performed an audit follow up and it was noted certain findings prescribed in the 2019 report were addressed; however, as of December 19, 2024, several items remain open.

# OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY

## SCHEDULE OF FINDINGS AND RESPONSES

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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### FINANCIAL STATEMENT FINDINGS (CONTINUED)

#### *MATERIAL WEAKNESS (CONTINUED)*

#### **MW2023-002 – FLORIDA AUDITOR GENERAL FINDINGS (REPEAT FINDING) (CONTINUED)**

#### *Views Responsible Officials and Planned Corrective Action*

See accompanying corrective action plan.

#### *SIGNIFICANT DEFICIENCY*

#### **SD2023-001 – NON-COMPLIANCE WITH FLORIDA STATUTES (REPEAT FINDING)**

#### *Criteria*

Chapter 2019-163, Laws of Florida, amended Section 163.387(8), Florida Statutes, to require that each community redevelopment agency (CRA) meeting the specified \$100,000 threshold provide for a separate audit and that the resultant audit report accompany the county or municipality annual financial report filed with the Department of Financial Services (see Sections 163.387(8)(c) and 218.32(3)(b), Florida Statutes). In addition, Chapter 2021-116, Laws of Florida, amended Section 218.39(1)(h), Florida Statutes, to require the separate audit to be filed with the Auditor General. In accordance with Auditor General Rule 10.557(3), the CRA audit report must include basic financial statements, notes to the financial statements, and management's discussion and analysis and other required supplementary information. As such, a CRA must have an annual financial audit of its accounts and financial statements completed within 9 months after the end of its fiscal year.

#### *Condition*

The Agency did not issue and file the September 30, 2020 Financial Statements with the Auditor General by June 30, 2021 as required by Florida Statutes.

# OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY

## SCHEDULE OF FINDINGS AND RESPONSES

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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### FINANCIAL STATEMENT FINDINGS (CONTINUED)

#### *SIGNIFICANT DEFICIENCY (CONTINUED)*

#### **SD 2023-001 – NON-COMPLIANCE WITH FLORIDA STATUTES (REPEAT FINDING) (CONTINUED)**

##### *Cause*

The Agency does not have an established Financial Statements review policy and procedure to ensure all year-end amounts and disclosures as required by the Governmental Accounting Standards Board (“GASB”), are properly and accurately captured and reported in the Financial Statements in a timely manner. The City of Opa-locka, Florida (the “City”) 2019 annual financial report was issued on June 28, 2021. Subsequent to that, the City’s 2019 annual financial report was recalled, restated and then re-issued by the predecessor auditor on June 23, 2022. These delays ultimately led the Agency to engage Marcum to perform the September 30, 2020 audit on March 4, 2022, which was after the required submission date of June 30, 2021.

##### *Effect*

The Agency did not comply with Florida Statute 218.39(1)(h) for the fiscal year ended September 30, 2020.

##### *Recommendation*

The Agency should ensure that adequate procedures and internal controls are in place to ensure that the Financial Statements are completed and submitted in a timely manner. These controls should include controls requiring the reconciliation of account balances to the appropriate supporting documentation (e.g., general ledger, internal reports, note disclosures, etc.), the use of a disclosure checklist, and adequate training of staff with required governmental accounting and financial reporting standards.

##### *Current Status*

The Agency provided Marcum with the fiscal year end September 30, 2023 working trial balance on August 14, 2024 to begin the audit. This was after the required submission date of June 30, 2024. The Agency did not comply with Florida Statute 218.39(1)(h) for the fiscal year ended September 30, 2023.

##### *Views of Responsible Officials and Planned Corrective Actions*

See accompanying corrective action plan.



## Corrective Action Plan FY2023 Audit Findings

### MW2023-001 LACK OF INTERNAL CONTROLS OVER FINANCIAL CLOSE AND REPORTING

The City of Opa-locka has reviewed and identified areas of weakness in the accounting system and financial structure of the Finance Department. The City is continually recruiting staff with experience in accounting.

Additionally, the City has implemented an approach to hire temporary accountants to assist with efforts in meeting the goal of timely transaction recording.

The City is taking full corrective action on this item with revolving interviews being held for permanent and temporary project-based accounting professionals.

Responsible Party: Mr. Jason Walker, Executive Director and Ms. Niema Gantt, Finance Director

### MW2023-002 FLORIDA AUDITOR GENERAL FINDINGS

In April of 2023 the City OF Opa-locka provided State of Florida, Auditor General's Office a required Operational Audit Preliminary and Tentative Findings response. To date, their office is satisfied with the Corrective Actions taken by the City of Opa-locka and Opa-locka CRA. This should be an eliminated finding with issuance of FY24 financials.

Responsible Party: Mr. Jason Walker, Executive Director, Ms. Sha'mecca Lawson, Interim City Manager, Ms. Niema Gantt, Finance Director and Mr. Robert Anathan, Budget Administrator

### SD2023-001 NON-COMPLIANCE WITH FLORIDA STATUES

The City of Opa-locka has taken full corrective action, although its declared financial emergency, turnover in staffing and management, accounting software deficiencies, and gaps in operations resulted in untimely audits reports as required by Florida Statues. Measures taken have allowed the City of Opa-locka to issue financials of FY2020, FY2021 and FY 2022 between October of 2022 and February of 2024 for the City of Opa-locka and Opa-locka CRA. FY 2023 audit report for Opa-locka CRA is scheduled for issuance before 12/31/2024.

Responsible Party: Mr. Jason Walker, Executive Director, Ms. Sha'mecca Lawson, Interim City Manager, and Ms. Niema Gantt, Finance Director

  
\_\_\_\_\_  
Jason Walker, Interim Executive Director

**OPA-LOCKA COMMUNITY REDEVELOPMENT  
AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
AUDITED FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
 (A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
 AUDITED FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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**INDEPENDENT AUDITORS' REPORT**

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## **Independent Auditors' Report**

To the Board of Directors and CRA Executive Director  
**Opa-Locka Community Redevelopment Agency**

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities and the major fund of the Opa-Locka Community Redevelopment Agency (the "CRA" or "Agency"), a component unit of the City of Opa-Locka, Florida, as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the CRA's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the CRA, as of September 30, 2024, and the respective changes in financial position, for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the CRA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the CRA's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the CRA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the CRA's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control—related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and the budgetary comparison information on pages 4 - 9 and 20 and 21 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about 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 do 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.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 31, 2025, on our consideration of the CRA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the CRA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the CRA's internal control over financial reporting and compliance.

*CBIZ CPAs P.C.*

Miami, FL  
July 31, 2025

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**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**(Required Supplementary Information)**

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**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis (MD&A) of the Opa-locka Community Redevelopment Agency (the "Agency" or "CRA") is designed to provide an objective and easy to read analysis of the financial activities based on currently known facts, decisions, and conditions. The MD&A provides a broad overview and short and long-term analyses of the Agency's activities based on information presented in the financial statements. Specifically, this information is designed to assist the reader in focusing on significant financial issues, provide an overview of the Agency's financial activity and identify changes in the Agency's financial position and its ability to address the next year's challenges. Finally, the MD&A will identify any material deviations from the approved budget.

On December 4, 2013, the Agency entered into an Inter-local Cooperation Agreement with the City of Opa-locka (the "City") and Miami-Dade County (the "County") which established the Agency's financing plan and became effective October 1, 2014. Based on the cooperative agreement, the City and County are required to collect tax increment revenues on behalf of the Agency. The tax increment revenues must be used in accordance with the approved budget and the City of Opa-locka Community Redevelopment Agency Redevelopment Plan ("OCRA Redevelopment Plan") and the terms and conditions of the Inter-local Cooperation Agreement.

- 1) Delegation of Power
- 2) Miami-Dade County Taxing Authority of other Taxing Authority
- 3) Implementation of the Plan
- 4) City/County Coordination
- 5) Project Financing
- 6) Citizen Participation
- 7) Opa-locka Community Redevelopment Agency Board
- 8) Project Management, Administration and Coordination
- 9) Assurances of Affirmative Action
- 10) Indemnification of Others
- 11) Miscellaneous

The Agency is an independent entity and a component unit of the City. The Agency has presented its financial statements in accordance with the reporting model required by Governmental Accounting Standards Board Statement ("GASB") No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, as amended.

The information contained in this MD&A is only a component of the entire financial statement report. Readers should take time to read and evaluate all sections of the report, including the footnotes and required supplementary information provided.

## **FINANCIAL HIGHLIGHTS**

- For fiscal year 2024, the Agency's tax increment revenue actual receipts were \$2,256,685. Meanwhile expenditures were disbursed at \$2,150,393.
- The Agency's total net revenues for the fiscal year were \$1,302,425.
- Fund balance for the fiscal year increased by \$325,020 over the prior year fund balance of \$4,784,040, resulting in a current fund balance of \$5,109,060.

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
MANAGEMENT'S DISCUSSION AND ANALYSIS

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

The Agency's basic financial statements are comprised of three components:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

In addition, the Agency's report contains the required supplementary information in addition to the basic financial statements themselves.

## **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The government-wide financial statements provide readers with a broad overview of the Agency's finances, in a manner comparable to a private-sector business. In addition, the government-wide statements are prepared using the accrual basis of accounting.

The *Statement of Net Position* presents all the information on the Agency's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Agency is improving or deteriorating.

The *Statement of Activities* presents information showing how the Agency's net position changed during the fiscal year. All changes in revenues are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal years.

The government-wide financial statements present functions of the Agency that are principally supported by tax increment financing (governmental activities). The governmental activities of the Agency include general government activities and redevelopment projects. The Agency has no business-type activities.

The government-wide financial statements are found on pages 10-11 of this report.

## **Fund Financial Statements**

Governmental fund financial statements provide readers with an overview of each fund and its related function in a traditional format. A fund is a grouping of related accounts that maintain control over resources segregated for specific activities or objectives. The Agency, like other state and local governments, uses fund accounting to ensure and demonstrate legal compliance with finance-related legal requirements. The Agency utilized one fund for the fiscal year ended September 30, 2024: the *General Fund*, which accounts for the operating activities of the Agency.

**Governmental funds** - are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Since the focus of governmental funds is narrower than government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By comparing, readers may better understand the long-term impact of the Agency's near-term financing decisions. The "Balance Sheet – General Fund" and "Statement of Revenues, Expenditures, and Changes in Fund Balance – General Fund" provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

Budgetary comparison schedule, which constitutes Required Supplementary Information pursuant to the Governmental Accounting Standards Board ("GASB"), is provided to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 12 and 14 of this report. The reconciliations between the governmental fund and governmental activities are found on pages 13 and 15.

**Notes to the Basic Financial Statements**

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. These notes to the financial statements can be found beginning on page 16 of this report.

In addition to the basic financial statements and accompanying notes, this report also presents the required supplementary information concerning the Agency's budget to actual results for the General Fund for fiscal year 2024. The required supplementary information can be found on pages 20 and 21 of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As previously noted, net position may serve, over time, as a useful indicator of a government's financial position. In the case of the Agency, assets exceeded liabilities by \$6,086,465 at the close of fiscal year 2024. Approximately 83% of the Agency's total assets is composed of cash.

**SUMMARY OF NET POSITION**

	<u>As of September 30,</u>		<u>Change</u>	
	<u>2024</u>	<u>2023</u>	<u>\$</u>	<u>Percent</u>
<b>Assets:</b>				
Current assets:				
Cash	\$ 5,024,759	\$ 3,995,454	\$ 1,029,305	26%
Restricted cash held in escrow	-	650,000	(650,000)	-100%
Non-current assets:				
Due from other governments	593,469	583,469	10,000	2%
Capital assets, net of accumulated depreciation	977,405	-	977,405	
Total assets	<u>6,595,633</u>	<u>5,228,923</u>	<u>1,366,710</u>	26%
<b>Liabilities:</b>				
Current liabilities:				
Accounts payable	111,285	47,354	63,931	135%
Due to other governments	<u>72,359</u>	<u>77,206</u>	<u>(4,847)</u>	-6%
Total current liabilities	183,644	124,560	59,084	
Non-current liabilities:				
Due to other governments	<u>325,524</u>	<u>320,323</u>	<u>5,201</u>	2%
Total liabilities	<u>509,168</u>	<u>444,883</u>	<u>64,285</u>	
<b>Net position</b>	<u>\$ 6,086,465</u>	<u>\$ 4,784,040</u>	<u>\$ 1,302,425</u>	27%

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
MANAGEMENT'S DISCUSSION AND ANALYSIS

**SUMMARY OF CHANGES IN NET POSITION**

	For the fiscal year ended		Change	
	September 30,			
	2024	2023	\$	Percent
Revenues				
Property taxes	\$ 2,256,685	\$ 1,707,511	\$ 549,174	32%
Interest	218,728	62,911	155,817	
Total revenues	<u>2,475,413</u>	<u>1,770,422</u>	<u>704,991</u>	40%
Expenses				
General government	1,172,988	374,700	798,288	213%
Capital outlay	1,130,755	-	1,130,755	
Total expenses	<u>1,172,988</u>	<u>374,700</u>	<u>798,288</u>	213%
Increase in net position	<u>1,302,425</u>	<u>1,395,722</u>	<u>(93,297)</u>	-7%
Net position, beginning	<u>4,784,040</u>	<u>3,388,318</u>	<u>1,395,722</u>	41%
Net position, ending	<u>\$ 6,086,465</u>	<u>\$ 4,784,040</u>	<u>\$ 1,302,425</u>	27%

In fiscal year 2024, the \$2,256,685 tax increment revenues received from taxing authorities comprised both County (\$736,756) and City (\$1,519,929). The Agency's net position increased by 27%. Key elements of the increase in 2024 were as follows:

- Total revenues increased by \$704,991 or 40% in FY2024 when compared to FY2023 due to increases in property tax increment revenues and interest collected.
- Total expenses in FY2044 were \$1,172,988, representing an increase of \$798,288 or 213% in comparison to FY2023. The increase is mostly attributed to an increase in homeowner and rental assistance and the purchase of buildings during the fiscal year.

**FINANCIAL ANALYSIS - GOVERNMENTAL FUND**

The focus of the Agency's governmental fund is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the Agency's financing requirements. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. At the end of fiscal year 2024, the Agency's governmental fund reported an ending fund balance of \$5,109,060. The increase is attributable to the combination of an increase in tax increment revenues and underspent appropriations for fiscal year 2024.

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
MANAGEMENT'S DISCUSSION AND ANALYSIS

**GENERAL BUDGETARY HIGHLIGHTS**

The following information is presented to assist the reader in comparing the original/final budget (adopted) and the actual results. There were no amendments from the original to final budget of fiscal years 2023 and 2024, as shown in the Budgetary Comparison Schedule below. The Agency underspent in the two (2) consecutive years mentioned yielding a fund balance over \$4.8 million in fiscal year 2024.

	<u>Budgeted Amounts for 2024</u>			<b>Variance with Final Budget - Favorable (Unfavorable)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property taxes	\$ 2,256,685	\$ 2,256,685	\$ 2,256,685	\$ -
Interest	-	-	218,728	218,728
Miscellaneous revenue	50,000	50,000	-	(50,000)
Total revenues	<u>2,306,685</u>	<u>2,306,685</u>	<u>2,475,413</u>	<u>168,728</u>
<b>Expenditures</b>				
General government	2,710,659	2,710,659	1,019,638	1,691,021
Capital outlay	1,750,000	1,750,000	1,130,755	619,245
Total expenditures	<u>4,460,659</u>	<u>4,460,659</u>	<u>2,150,393</u>	<u>2,310,266</u>
<b>Other financing sources:</b>				
Transfers in	2,656,954	2,656,954	-	(2,656,954)
Total other financing sources	<u>2,656,954</u>	<u>2,656,954</u>	-	<u>(2,656,954)</u>
Net change in fund balance	<u>\$ 502,980</u>	<u>\$ 502,980</u>	<u>325,020</u>	<u>\$ (177,960)</u>
Fund balance, beginning			<u>4,784,040</u>	
Fund balance, ending			<u>\$ 5,109,060</u>	

**Revenue**

Budgeted tax increment revenue in the amount of \$2,256,685 is comprised of the City of Opa-locka's contribution of \$1,519,929 and Miami Dade County's allocation of \$736,756.

**Expenditures**

Actual expenditures were below appropriations primarily due to changes in Management and understaffing of the agency for the various projects.

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
 (A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
 MANAGEMENT'S DISCUSSION AND ANALYSIS

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

During fiscal year 2024, capital assets increased due to the purchase of buildings. As a result, the CRA's investment in capital assets, reported in the statement of net position is \$977,405. Capital assets for the fiscal years ended September 30, 2024 and 2023 consisted of the following:

**Capital Assets**  
**(Net of accumulated depreciation)**

	<u>Governmental Activities</u>	
	<u>2024</u>	<u>2023</u>
Buildings	\$ 977,405	\$ -
Total	<u>\$ 977,405</u>	<u>\$ -</u>

Further data on the CRA's capital assets can be found in Note 4 on page 18.

**LONG-TERM DEBT**

The Agency had no debt for the fiscal year ended September 30, 2024.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

The Agency Board approved the 2024-2025 budget in the amount of \$7,124,480. Tax increment revenue projections were based upon actual values from the County's Property Appraiser's Office and the City of Opa-locka. The Tax Increment Financing (TIF) increase was attributable to an increase in property valuations within the Agency's district. The Agency anticipates further TIF revenue growth in the coming years as perennial increases in property values continue and future redevelopment projects break ground.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Agency's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Mr. Jason Walker, Interim Executive Director of the Opa-locka CRA, 780 Fisherman Street Fourth Floor, City of Opa-locka Florida, 33054.

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**BASIC FINANCIAL STATEMENTS**

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**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2024**

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Current assets:	
Cash	\$ 5,024,759
Total current assets	<u>5,024,759</u>
Non-current assets:	
Due from other governments (Note 4)	593,469
Capital assets, net of accumulated depreciation	<u>977,405</u>
Total non-current assets	<u>1,570,874</u>
Total assets	<u>6,595,633</u>
<u>LIABILITIES</u>	
Current liabilities:	
Accounts payable	111,285
Due to other governments (Note 4)	<u>72,359</u>
Total current liabilities	<u>183,644</u>
Non-current liabilities:	
Due to other governments (Note 4)	<u>325,524</u>
Total liabilities	<u>509,168</u>
<u>NET POSITION</u>	
Investment in capital assets	977,405
Unrestricted	<u>5,109,060</u>
Total net position	<u>\$ 6,086,465</u>

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
**STATEMENT OF ACTIVITIES**  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Functions/Programs	Expenses	Net (Expense) Revenue and Changes in Net Position
Governmental activities:		
General government	\$ 1,172,988	\$ (1,172,988)
Total governmental activities	1,172,988	(1,172,988)
General revenue:		
Tax increment revenue		2,256,685
Interest		218,728
Total general revenue		2,475,413
Change in net position		1,302,425
Net position beginning		4,784,040
Net position, ending		\$ 6,086,465

See notes to basic financial statements

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
**BALANCE SHEET - GENERAL FUND**  
**SEPTEMBER 30, 2024**

	<u>General Fund</u>
<u>ASSETS</u>	
Cash	\$ 5,024,759
Due from other governments (Note 4)	593,469
Total assets	\$ 5,618,228
<u>LIABILITIES</u>	
Accounts payable	\$ 111,285
Due to other governments (Note 4)	397,883
Total liabilities	509,168
<u>FUND BALANCE</u>	
Nonspendable	
Due from other governments	593,469
Unassigned	4,515,591
Total fund balance	5,109,060
Total liabilities and fund balance	\$ 5,618,228

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
 (A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
 RECONCILIATION OF THE GENERAL FUND BALANCE SHEET  
 TO THE STATEMENT OF NET POSITION  
 SEPTEMBER 30, 2024

Total General Fund balance	\$	5,109,060
<p>Amounts reported for governmental activities in the Government-wide Statement          of Net Position are different because:</p>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the general fund.		977,405
Net position of governmental activities	\$	6,086,465

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
 (A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - GENERAL FUND  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	General Fund
Revenues:	
Property taxes	\$ 2,256,685
Interest	218,728
Total revenues	2,475,413
Expenditures:	
Operating expenditures:	
General government	1,019,638
Capital outlay	1,130,755
Total expenditures	2,150,393
Excess of revenues over expenditures	325,020
Net change in fund balance	325,020
Fund balance, beginning	4,784,040
Fund balance, ending	\$ 5,109,060

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
 (A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE OF THE GENERAL FUND TO THE STATEMENT OF ACTIVITIES  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Net change in fund balance - total General Fund	\$	325,020
Amounts reported for governmental activities in the Government-wide Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures while the Statement of Activities reports depreciation expense on capital assets. This is the amount by which capital outlays exceeded depreciation in the current period. The details of the difference are as follows:		
Capital outlay		985,548
Depreciation expense		<u>(8,143)</u>
Net adjustment		<u>977,405</u>
Change in net position of governmental activities	\$	<u>1,302,425</u>

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**NOTES TO BASIC FINANCIAL STATEMENTS**

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**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The summary of significant accounting policies of the Opa-locka Community Redevelopment Agency (the “Agency” or “CRA”) is presented to assist the reader in interpreting the basic financial statements. The policies are considered essential and should therefore be read in conjunction with the basic financial statements.

The financial statements of the Agency have been prepared in conformity with accounting principles generally accepted in the United States of America (“GAAP”) as applied to governmental units. The Governmental Accounting Standards Board (“GASB”) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Agency’s accounting policies are described below.

**a. Financial Reporting Entity**

The Agency is an independent government agency that was fully established in 2013 by the City of Opa-locka (the “City”) and Miami-Dade County, under Chapter 163 of the Florida Statutes. The purpose of the Agency is to formulate a workable program for utilizing appropriate private and public resources to eliminate and prevent the development or spread of slum and blighted areas within the City. To achieve this mission, the Agency is charged with the responsibility of eliminating conditions of blight that exist within the City and helping to improve the quality of life by revitalizing the City’s physical, economic, educational, and social resources. The designated CRA area comprises some 514 acres, approximately 18% of the City.

Community Redevelopment Agencies (“CRA”) are a common governmental tool for redevelopment in the State of Florida and operate on a budget generated by an increase in property taxes within the area. Once a CRA is established, a percentage of the increase in real property taxes goes to the CRA. This tax increment is used to finance the redevelopment projects outlined in the Community Redevelopment Plan. Thus, the principal mission of the Agency is the preservation or enlargement of the community redevelopment area’s tax base from which taxing authorities receive tax revenues to carry out public initiatives that stimulate the rehabilitation or redevelopment of the community redevelopment area.

On December 4, 2013, the Agency entered an Inter-local Cooperation Agreement with the City and Miami-Dade County (the “County”) effective October 1, 2014. Based on the cooperative agreement, the City and County collect tax increment revenues on behalf of the Agency. The tax increment revenues must be used in accordance with the approved budget, the Opa-locka Community Redevelopment Agency Redevelopment Plan, and the terms and conditions of the Inter-local Cooperation Agreement.

**b. Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all the Agency’s activities. The Statement of Net Position reports all financial and capital resources of the Agency, as well as any corresponding current long-term liabilities. The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and, 2) grants and contributions that are restricted to meeting the operational or capital requirements of a specific function. Taxes and other items not properly included among program revenues are reported as general revenues. The Agency does not have any business-type activities.

**c. Measurement Focus and Basis of Accounting**

*Government-wide Financial Statements*

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements are met. Expenses are recorded when liabilities are incurred.

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**c. Measurement Focus and Basis of Accounting (Continued)**

*Governmental Fund Financial Statements (Continued)*

Governmental fund financial statements (i.e., balance sheet and statement of revenues, expenditures, and changes in fund balance) are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are available when they are collectable within the current period or soon enough thereafter to pay liabilities of the current period. Revenues susceptible to accrual are property taxes, interest on investments, and intergovernmental revenues. Interest on invested funds is recognized when earned. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Agency reports the following major governmental fund:

- The General Fund is the Agency's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**d. Use of Restricted Funds**

When both restricted and unrestricted resources are available for use, it is the Agency's policy to use restricted resources first, then unrestricted resources as they are needed.

**e. Cash**

The Agency's cash includes cash on hand in a deposit account with a financial institution. The Agency utilizes City National Bank for its banking activities.

**f. Capital Assets**

Capital assets, such as lands, furniture, and equipment, are reported in the governmental-type activities column in the government-wide financial statements. Capital assets are defined by the Agency as assets with an initial, individual cost of more than \$1,000 and an estimated useful life of more than one year. Property and equipment purchased or acquired is carried at historical cost or estimated historical cost. Donated or contributed capital assets are recorded at their acquisition value on the date received.

**g. Nature and Purpose of Classifications of Fund Balance**

In the fund financial statements, a governmental fund reports fund classifications that comprise a hierarchy based primarily on the extent to which the Agency is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Amounts that are restricted to specific purposes either by, a) constraints placed on the use of resources by creditors, grantors, contributors, or laws or regulations of other governments or, b) imposed by law through constitutional provisions or enabling legislation are classified as restricted fund balances. Amounts that can only be used for specific purposes pursuant to constraints imposed by the Agency's Board of Directors (the "Board") through an ordinance or resolution are classified as committed fund balances. Amounts that are constrained by the Agency's intent to be used for specific purposes but are neither restricted nor committed are classified as assigned fund balances. Assignments are made by Agency management based on the Board's direction. Non-spendable fund balances include amounts that cannot be spent because they are either, (a) not in spendable form or, (b) legally or contractually required to be maintained intact. Unassigned fund balance represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**h. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts of assets, liabilities, disclosures of contingent liabilities, revenues, and expenditures/expenses reported in the financial statements and accompanying notes. These estimates include assessing the collectability of receivables and the useful lives of capital assets. Although these estimates as well as all estimates are based on management’s knowledge of current events and actions it may undertake in the future, they may ultimately differ with actual results.

**NOTE 2 – CASH DEPOSITS**

All deposits of the Agency are placed in a bank that qualifies as a public depository pursuant to the provisions of the Florida Security or Public Deposits Act. Every qualified public depository is required by this law to deposit with the State Treasurer eligible collateral equal to, or more than, an amount to be determined by the State Treasurer. The State Treasurer is required to ensure that all funds are entirely collateralized throughout the fiscal year. Accordingly, the CRA’s deposits are considered fully insured or collateralized in accordance with the provisions of GASB Statements.

**NOTE 3 – CAPITAL ASSETS**

The following is a summary of changes in capital assets for the fiscal year ended September 30, 2024:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
<b><u>Governmental Activities</u></b>				
Capital assets being depreciated/amortized				
Buildings and improvements	\$ -	\$ 985,548	\$ -	\$ 985,548
Total capital assets being depreciated	<u>-</u>	<u>985,548</u>	<u>-</u>	<u>985,548</u>
Less accumulated depreciation				
Buildings and improvements	-	(8,143)	-	(8,143)
Total accumulated depreciation	<u>-</u>	<u>(8,143)</u>	<u>-</u>	<u>(8,143)</u>
Total capital assets being depreciated, net	<u>-</u>	<u>977,405</u>	<u>-</u>	<u>977,405</u>
<b>Governmental activities capital assets, net</b>	<b><u>\$ -</u></b>	<b><u>\$ 977,405</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 977,405</u></b>

Depreciation expense in the amount of \$8,143 was allocated to the general government function for the fiscal year 2024.

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

**NOTE 4 – RELATED PARTY TRANSACTIONS**

The Agency received tax increment revenues from the County and the City in the amounts of \$736,756 and \$1,519,929, respectively, totaling \$2,256,685 for the fiscal year ended September 30, 2024, which are reflective as tax increment revenues in the accompanying financial statements.

Due from other governments of \$593,469 represents receipts due from the City, while due to other governments in the amounts of \$72,359 and \$325,524 totaling \$397,883 represents funds due to the City's General Fund and Water and Sewer Fund.

**NOTE 5 – TAX INCREMENT REVENUE**

The primary source of revenues is tax increment funds received through the City and the County. This revenue is computed by multiplying the operating tax rate for the City and the County by the increased value of property located within the boundaries of the redevelopment area of the Agency, over the base property value, less five percent (administrative fee). Both the City and the County are required to annually fund this amount without regard to tax collections or other obligations.

**NOTE 6 – RISK MANAGEMENT**

The Agency is exposed to various risks of loss for worker's compensation, general liability and other various risks of loss related to theft, errors, and omissions. The Agency is covered for such risks under the Florida Municipal Insurance Trust through the City of Opa-locka. The Agency is not aware of any open litigation.

In addition, the Agency does not have any employees and therefore, does not have any benefit related costs. The CRA uses City personnel and contractors to perform all operational activities.

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**REQUIRED SUPPLEMENTARY INFORMATION**

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**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
(A COMPONENT UNIT OF THE CITY OF OPA-LOCKA, FLORIDA)  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE (UNAUDITED)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Property taxes	\$ 2,256,685	\$ 2,256,685	\$ 2,256,685	\$ -
Interest	-	-	218,728	218,728
Miscellaneous revenue	50,000	50,000	-	(50,000)
Total revenues	2,306,685	2,306,685	2,475,413	168,728
<b>Expenditures:</b>				
Current:				
General government	2,710,659	2,710,659	1,019,638	1,691,021
Capital outlay	1,750,000	1,750,000	1,130,755	619,245
Total expenditures	4,460,659	4,460,659	2,150,393	2,310,266
Excess (deficiency) of revenues over expenditures	(2,153,974)	(2,153,974)	325,020	2,478,994
<b>Other financing sources (uses):</b>				
Transfers in	2,656,954	2,656,954	-	(2,656,954)
Total other financing sources (uses)	2,656,954	2,656,954	-	(2,656,954)
Net changes in fund balance	\$ 502,980	\$ 502,980	325,020	\$ (177,960)
Fund balance, beginning			4,784,040	
Fund balance, ending			\$ 5,109,060	

**OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**  
(A COMPONENT UNITY OF THE CITY OF OPA-LOCKA, FLORIDA)  
**NOTE TO THE BUDGETARY COMPARISON SCHEDULE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

**NOTE 1 – BUDGETS AND BUDGETARY ACCOUNTING**

The budget for the general fund is adopted on a basis consistent with generally accepted accounting principles (“GAAP”). Pursuant to the By-Laws of the Opa-locka Community Redevelopment Agency (“Agency” or “CRA”), as adopted on July 22, 2015, the Executive Director must prepare an annual budget and work program for approval by the Board of Directors for each fiscal year, and such other budgets as the Board may determine. The Agency is not authorized to expend any monies other than those authorized in the budget except that the Board shall amend the budget from time to time as may be necessary. As agreed to in the Interlocal Cooperation Agreement with the County and the City, the County must approve the Agency’s annual budget prior to expenditures of any funds contributed by the City or the County, except for the payment of debt service and related payments for which tax increment financing (“TIF”) revenues have been pledged. Further, without such approval, all required agency costs must be funded through City advances or other eligible sources and not from the TIF fund revenues.

A draft of the annual budget is prepared, approved by the Board of Directors, and submitted to the County no later than 10 days prior to the beginning of the fiscal year. Should changes in the millage rates require modification of the budget, the budget must be revised and made final, and submitted to the County on or before the 15th day of the beginning of the fiscal year. The budget is then legally enacted through the passage of a resolution. The legal level of control, the level at which expenditures may not exceed the budget, is at the fund level.

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**COMPLIANCE SECTION**

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**Independent Auditors' Report on Internal Control over Financial Reporting and  
on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

To the Board of Directors and CRA Executive Director  
**Opa-Locka Community Redevelopment Agency**

We have audited, in accordance with the auditing standards generally accepted in the United States of America (“GAAS”) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (“*Government Auditing Standards*”), the financial statements of the governmental activities and the major fund of the Opa-Locka Community Redevelopment Agency (the “CRA” or “Agency”), a component unit of the City of Opa-Locka, Florida, as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the CRA’s basic financial statements, and have issued our report thereon dated July 31, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the CRA’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the CRA’s internal control. Accordingly, we do not express an opinion on the effectiveness of the CRA’s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the CRA’s financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and responses as items MW2024-001 and MW2024-002 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and responses as item SD2024-001 to be a significant deficiency.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the CRA's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item SD2024-001.

### **CRA's Responses to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the CRA's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The CRA's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the CRA's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the CRA's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*CBIZ CPAs P.C.*

Miami, FL  
July 31, 2025

**Management Letter in Accordance with the Rules of the  
Auditor General of the State of Florida**

To the Board of Directors and CRA Executive Director  
**Opa-Locka Community Redevelopment Agency**

***Report on the Financial Statements***

We have audited the financial statements of the Opa-Locka Community Redevelopment Agency (the “CRA”), a component unit of the City of Opa-Locka, Florida, as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated July 31, 2025.

***Auditors’ Responsibility***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

***Other Reporting Requirements***

We have issued our Independent Auditors’ Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; Schedule of Findings and Responses and Independent Accountants’ Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated July 31, 2025, should be considered in conjunction with this management letter.

***Prior Audit Findings***

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. The findings and recommendations made in the preceding annual financial audit report (MW2023-001, MW2023-002, and SD2023-001) have not been addressed and are repeated in the schedule of findings and responses.

***Official Title and Legal Authority***

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information is disclosed in Note 1 of the financial statements.

### ***Financial Condition and Management***

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the CRA met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the CRA did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the CRA. It is management's responsibility to monitor the CRA's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same. The financial condition assessment was performed as of the fiscal year end.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, other than the findings reported in the accompanying schedule of findings and responses, we did not have any such recommendations.

### ***Property Assessed Clean Energy (PACE) Program***

Section 10.554(1)(i)6.a., Rules of the Auditor General, requires a statement as to whether a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, did/did not operate within the CRA's geographical boundaries during the fiscal year under audit. During the fiscal year ended September 30, 2024, the PACE program did not operate within the CRA's geographical boundaries.

### ***Special District Component Units***

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

### ***Specific Information***

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the CRA reported:

- a. The total number of Agency employees compensated in the last pay period of the Agency's fiscal year as 0.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the Agency's fiscal year as 7.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$0.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$328,282.5.
- e. Each construction project with a total cost of at least \$65,000 approved by the Agency that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as \$0
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the Agency amends a final adopted budget under Section 189.016(6), Florida Statutes, as noted on page 20.

***Additional Matters***

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred, or is likely to have occurred, that has an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

***Purpose of this Letter***

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the CRA Board, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*CBIZ CPAs P.C.*

Miami, FL  
July 31, 2025

**Independent Accountant’s Report on Compliance Pursuant to  
Section 218.415, 163.387(6) and 163.387(7), Florida Statutes**

To the Board of Directors and CRA Executive Director  
**Opa-Locka Community Redevelopment Agency**

We have examined the Opa-Locka Community Redevelopment Agency’s (the “CRA or Agency”), a component unit of the City of Opa-Locka, Florida, compliance with Section 218.415, Florida Statutes, Local Government Investment Policies for the fiscal year ended September 30, 2024. We also examined the CRA’s compliance with Sections 163.387(6) and 163.387(7), Florida Statutes for the fiscal year ended September 30, 2024. Management of the CRA is responsible for the CRA’s compliance with the specified requirements. Our responsibility is to express an opinion on the CRA’s compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the CRA complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the CRA complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent of the CRA and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on the CRA’s compliance with the specified requirements.

In our opinion, the CRA complied, in all material respects, with Sections 218.415, 163.387(6) and 163.387(7), Florida Statutes, for the fiscal year ended September 30, 2024.

This report is intended solely to describe our testing of compliance with aforementioned sections of the Florida Statutes, and it is not suitable for any other purpose.

*CBIZ CPAs P.C.*

Miami, FL  
July 31, 2025

# OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY

## SCHEDULE OF FINDINGS AND RESPONSES

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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### FINANCIAL STATEMENT FINDINGS

#### *MATERIAL WEAKNESS*

#### **MW2024-001 – LACK OF INTERNAL CONTROLS OVER FINANCIAL CLOSE AND REPORTING (REPEAT FINDING - MW2023-001)**

##### *Criteria*

The Agency should implement Accounting Policies and Procedures to ensure the financial statement closing process is completed in a timely manner. Such policies and procedures should consider establishing proper controls which are designed and implemented to address the Financial Close and Reporting process of the Agency.

##### *Condition*

The Agency is currently not performing its monthly and annual financial reporting closing process in a timely manner. The working trial balance for the fiscal year ended September 30, 2024 was provided on May 12, 2025. Lack of timely and complete financial reporting procedures increases the risk of inaccurate financial information and financial reporting errors that may not be identified in a timely manner, which ultimately delayed the completion of the audit.

##### *Cause*

The Agency has not properly established monthly and year-end financial closing procedures to ensure all transactions are properly captured and reported in the general ledger in a timely manner.

##### *Effect*

A lack of completing required closing procedures led to preliminary misstatements to the financial statements and a significant number of adjusting journal entries and reversal entries to be posted after the commencement of the audit. The lack of internal controls may lead to current and future accounting errors.

##### *Recommendation*

The Agency should ensure that adequate procedures and internal controls are in place to ensure that the financial reports are complete and accurate and completed in a timely manner. We believe that the year-end closing could proceed more quickly and smoothly by developing a logical order for closing procedures and assigning responsibility for completing the procedures to specific Agency personnel. In order to make the financial reports generated by the accounting system as meaningful as possible, the Agency should reconcile the general ledger accounts on a monthly basis. A benefit of monthly reconciliations is that errors do not accumulate but can be identified and attributed to a particular period. This makes it easier to perform future reconciliations. Also, it provides for accurate and timely financial reports which are relied upon Agency management for operational decisions.

##### *Views Responsible Officials and Planned Corrective Action*

See accompanying corrective action plan.

# OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY

## SCHEDULE OF FINDINGS AND RESPONSES

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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### FINANCIAL STATEMENT FINDINGS (CONTINUED)

#### *MATERIAL WEAKNESS (CONTINUED)*

#### **MW2024-002 – FLORIDA AUDITOR GENERAL FINDINGS (REPEAT FINDING - MW2023-002)**

##### *Criteria*

Prudent accounting practices include policies, procedures and controls over the safeguarding, recording, processing and reporting of the Agency’s financial operations and transactions.

##### *Condition*

On May 23, 2019, the Auditor General of the State of Florida (the “AG”) prepared a report on the City of Opa-locka, Florida, pursuant to an operational audit conducted by the AG. As a result of the audit, multiple findings and recommendations were submitted specifically related to the Agency seeking actual or proposed corrective action plans. The Auditor General report dated May 23, 2019, contained 99 findings and related recommendations. During fiscal year 2024, it was noted certain findings prescribed in the 2019 report were addressed; however, as of July 31, 2025, several items remain open.

##### *Cause*

The Agency is not prioritizing the importance to establish and adhere to prudent policies, procedures and controls over the safeguarding, recording, processing and reporting of the Agency’s financial operations and transactions.

##### *Effect*

A lack of proper policies, procedures and controls over financial operations and transactions may lead to a misappropriation of assets, financial statement misstatements, and/or non-compliant transactions.

##### *Recommendation*

The Agency should designate a member of management to take timely action to resolve issues identified or proposed action plans to formally address issues cited in the AG report in a timely manner.

##### *Views Responsible Officials and Planned Corrective Action*

See accompanying corrective action plan.

# OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY

## SCHEDULE OF FINDINGS AND RESPONSES

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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### FINANCIAL STATEMENT FINDINGS (CONTINUED)

#### *SIGNIFICANT DEFICIENCY*

#### **SD2024-001 – NON-COMPLIANCE WITH FLORIDA STATUTES (REPEAT FINDING – SD2023-001)**

##### *Criteria*

Chapter 2019-163, Laws of Florida, amended Section 163.387(8), Florida Statutes, to require that each community redevelopment agency (CRA) meeting the specified \$100,000 threshold provide for a separate audit and that the resultant audit report accompany the county or municipality annual financial report filed with the Department of Financial Services (see Sections 163.387(8)(c) and 218.32(3)(b), Florida Statutes). In addition, Chapter 2021-116, Laws of Florida, amended Section 218.39(1)(h), Florida Statutes, to require the separate audit to be filed with the Auditor General. In accordance with Auditor General Rule 10.557(3), the CRA audit report must include basic financial statements, notes to the financial statements, and management’s discussion and analysis and other required supplementary information. As such, a CRA must have an annual financial audit of its accounts and financial statements completed within 9 months after the end of its fiscal year.

##### *Condition*

The Agency did not issue and file the September 30, 2024 Financial Statements with the Auditor General by June 30, 2025 as required by Florida Statutes.

##### *Cause*

The Agency does not have an established Financial Statements review policy and procedure to ensure all year-end amounts and disclosures as required by the Governmental Accounting Standards Board (“GASB”), are properly and accurately captured and reported in the Financial Statements in a timely manner. The working trial balance for the fiscal year ended September 30, 2024 was provided on May 12, 2025. Lack of timely and complete financial reporting procedures increases the risk of inaccurate financial information and financial reporting errors that may not be identified in a timely manner, which ultimately delayed the completion of the audit.

##### *Effect*

The Agency did not comply with Florida Statute 218.39(1)(h) for the fiscal year ended September 30, 2024.

##### *Recommendation*

The Agency should ensure that adequate procedures and internal controls are in place to ensure that the Financial Statements are completed and submitted in a timely manner. These controls should include controls requiring the reconciliation of account balances to the appropriate supporting documentation (e.g., general ledger, internal reports, note disclosures, etc.), the use of a disclosure checklist, and adequate training of staff with required governmental accounting and financial reporting standards.

##### *Views of Responsible Officials and Planned Corrective Actions*

See accompanying corrective action plan.



Date: July 28, 2025  
To: CBIZ CPAs PC  
From: Jason Walker, Executive Director  
Re: Corrective Action Plan FY24

MW2024-001 LACK OF INTERNAL CONTROLS OVER FINANCIAL CLOSE AND REPORTING (REPEAT)

The City Of Opa-locka is taking full corrective action with the implementation of processes to ensure timeliness of monthly and annual financial closing procedures.

Responsible Party: Mr. Jason Walker, Executive Director and Ms. Niema Gantt, Finance Director

MW2024-002 FLORIDA AUDITOR GENERAL FINDINGS (REPEAT)

The City Commission for the City of Opa-locka adopted a Finance Policy and Procedures manual on June 14, 2025. This document establishes the guidance required to safeguard city resources.

Responsible Party: Mr. Jason Walker, Executive Director, Ms. Sha'mecca Lawson, City Manager, Ms. Niema Gantt, Finance Director and Mr. Robert Anathan, Budget Administrator

SD2024-001 NON-COMPLIANCE WITH FLORIDA STATUTES (REPEAT)

The City has taken full corrective action, although its declared financial emergency, turnover in staffing and management, accounting software deficiencies, and gaps in operations resulted in untimely audits reports as required by Florida Statutes. The Opa-locka CRA's FY2024 financial statements will be issued to the Auditor General and Florida Department of Financial Services within a couple months of the deadline required by Florida Statutes.

Responsible Party: Mr. Jason Walker, Executive Director, Ms. Sha'mecca Lawson, City Manager, and Ms. Niema Gantt, Finance Director

The above corrective action plan is expected to be implemented in the next 12 months.



## Memorandum

To: Opa-Locka Community Redevelopment Agency Board Members

From: Opa-Locka Community Redevelopment Agency

Date: 04/07/2026

Subject: Resolution: Acceptance of Audited Financial Statements for Fiscal Years Ending September 30, 2023 and September 30, 2024

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### Background

Pursuant to Section 163.387(8), Florida Statutes, the Opa-locka Community Redevelopment Agency (OCRA) is required to complete an annual independent financial audit. In accordance with this requirement, OCRA retained an independent auditor to conduct financial audits for the fiscal years ending September 30, 2023, and September 30, 2024.

The completed audited financial statements for both fiscal years have been finalized and are attached to the accompanying resolution as Exhibit "A" (FY 2023) and Exhibit "B" (FY 2024).

### Purpose

The purpose of this resolution is to formally accept the audited financial statements for Fiscal Year 2023 and Fiscal Year 2024 and to authorize the Executive Director to complete all required statutory filings.

### Financial Implications

There is no direct financial impact associated with the acceptance of these audits. The audits confirm the financial position and reporting compliance of the Agency for the respective fiscal years.

### Recommendation

It is recommended that the Board of Directors adopt the resolution accepting the audited financial statements for the fiscal years ending September 30, 2023, and September 30, 2024, and authorize the Executive Director to submit the audits to the appropriate State agencies, including the Florida Auditor General and the Florida Department of Financial Services.

**RESOLUTION NO. 26-\_\_\_\_\_**

**A RESOLUTION OF THE OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY (OCRA) AUTHORIZING THE EXECUTIVE DIRECTOR TO EXECUTE AN AGREEMENT WITH P.A.T.H. HOUSING SOLUTIONS, INC. FOR EDUCATIONAL AND COACHING SERVICES TO BENEFIT RESIDENTS OF THE OCRA'S COMMUNITY REDEVELOPMENT AREA; PROVIDING FOR INCORPORATION OF RECITALS; AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the Opa-Locka CRA ("OCRA") is a public agency formed under Florida Statutes Chapter 163, Part III, and is responsible for carrying out community redevelopment activities and projects within the Opa-Locka CRA Redevelopment Area; and

WHEREAS, the purpose of the OCRA is to eliminate blight, encourage economic development, and enhance the quality of life for residents and businesses in the redevelopment area; and

WHEREAS, the OCRA Board finds that it is beneficial to implement a Homeownership and Housing Stability Program ("H.H.S.P") for the residents within the Opa-Locka Community Redevelopment Area so that the OCRA may accomplish its goals of enhancing the quality of life for residents and businesses in the redevelopment area; and

WHEREAS, the OCRA Board finds that it is in the best interest of the individuals residing within the OCRA to be afforded the opportunity for housing stability, workforce readiness, financial literacy, health and wellness, and homeownership preparation; and

WHEREAS, the OCRA in order to accomplish these goals, desires to enter into an Agreement, which is attached hereto as Exhibit "A," with P.A.T.H. Housing Solutions, Inc. ("P.A.T.H.") for services to be provided by P.A.T.H. on behalf of the OCRA; and

WHEREAS, the OCRA Board understands that entering into an Agreement with P.A.T.H. shall provide its residents with access and opportunity to obtain homeownership, and benefit the health, safety, and welfare of its residents which are in alignment with the OCRA's purpose; and

WHEREAS, the OCRA Board finds that this Resolution and the attached Agreement are consistent with the provisions of Chapter 163, the OCRA Redevelopment Plan, and serve both a municipal and public purpose.

**NOW THEREFORE BE IT RESOLVED BY THE OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY:**

**Section 1. RECITALS**

The recitals to the preamble herein are incorporated by reference.

**Section 2. AUTHORIZATION**

The Board of the Opa-locka Community Redevelopment Agency hereby authorizes the Executive Director to enter into the Agreement with P.A.T.H. Housing Solutions, Inc., which is attached hereto as Exhibit "A," and incorporated herein by reference, for educational and coaching services.

**Section 3. EFFECTIVE DATE**

This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2026.**

\_\_\_\_\_  
Jannie Russell, OCRA Chair

Attest to:

Approved as to form and legal sufficiency:

\_\_\_\_\_  
Tiffany Dallas,  
MPA  
OCRA Clerk

\_\_\_\_\_  
Weiss Serota Helfman Cole & Bierman, P.L.

Moved by: \_\_\_\_\_

Seconded by: \_\_\_\_\_

**VOTE:**

Board Member Bass	(Yes) _____	(No) _____
Board Member Ervin	(Yes) _____	(No) _____
Board Member Kelley	(Yes) _____	(No) _____
Board Member Taylor	(Yes) _____	(No) _____
Board Member V. Williams	(Yes) _____	(No) _____
Vice Chairwoman N. Williams	(Yes) _____	(No) _____
Chairwoman Russell	(Yes) _____	(No) _____

**AGREEMENT  
BETWEEN  
THE OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY and  
P.A.T.H. HOUSING SOLUTIONS, INC.**

**THIS AGREEMENT**, made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2026,  
by and between:

**THE OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY**, a public agency created pursuant to Section 163.356, Florida Statutes, located in Miami-Dade County, Florida, (hereinafter referred to as "OCRA"), and

**P.A.T.H. HOUSING SOLUTIONS, Inc.**, a Florida not-for-profit corporation, with an address of 767 NE 114<sup>th</sup> Street, Biscayne Park, FL 33161, (hereinafter referred to as "PATH"); hereinafter referred to collectively as the "parties".

**WITNESSETH:**

**WHEREAS**, the OCRA finds that it is beneficial to implement a Homeownership and Housing Stability Program ("H.H.S.P") for the residents of the City of Opa-Locka; and

**WHEREAS**, the OCRA desires to enter into this agreement with P.A.T.H. Housing Solutions, Inc. ("PATH") in order to provide education and coaching with respect to housing stability program for Opa-Locka residents within the Opa-Locka Community Redevelopment Area; and

**WHEREAS**, the OCRA Board found that it was necessary to enter into this Agreement to provide Opa-Locka residents with housing stability, workforce readiness, financial literacy, health and wellness, and homeownership preparation; and

**WHEREAS**, the OCRA finds that entering into this Agreement with PATH will provide access and opportunity for its residents to obtain homeownership, and benefit the health, safety, and welfare of the citizens and residents of the OCRA, is consistent with the OCRA Redevelopment Plan, and constitutes a municipal and public purpose.

**NOW, THEREFORE**, in consideration of the mutual covenants and conditions herein expressed and of the faithful performance of all such covenants and conditions, OCRA and PATH do mutually agree as follows:

ARTICLE 1  
AGREEMENT PURPOSE & PUBLIC PURPOSE

- 1.1 The parties agree that the purpose of this Agreement is for PATH to provide certain services on behalf of the OCRA, particularly educational and coaching services related to housing to the residents who reside within the OCRA (the "Services").

ARTICLE 2  
SERVICES AND RESPONSIBILITIES

- 2.1 PATH hereby agrees to perform the Services as more fully described in the Scope of Services, which is attached hereto as **Exhibit "A"**, incorporated herein by reference.
- 2.2 PATH shall furnish all labor, equipment, and materials necessary and as may be required in the performance of this Agreement, except as otherwise specifically provided for herein, and all work performed under this Agreement shall be done in a professional manner.
- 2.3 PATH hereby represents to OCRA, with full knowledge that OCRA is relying upon these representations when entering into this Agreement with PATH, that PATH has the professional expertise, experience and manpower to perform the services to be provided by PATH, pursuant to the terms of this Agreement.
- 2.4 PATH hereby represents to OCRA that PATH is properly licensed by the applicable federal, state, and local agencies to provide the services under this Agreement. Furthermore, PATH agrees to maintain such licenses during the term of this Agreement. If PATH's license is revoked, suspended, or terminated for any reason by any governmental agency, PATH shall notify the OCRA immediately.
- 2.5 PATH hereby agrees to conduct all Services under this Agreement in accordance with all the applicable federal, state, and local laws or regulations. A violation of any federal, state, and local laws or regulation may be cause for breach, allowing the OCRA to terminate this Agreement.

ARTICLE 3  
TERM AND TERMINATION

- 3.1 Term: PATH agrees that the Services provided pursuant to this Agreement, as more fully described in Exhibit "A," shall commence on \_\_\_\_\_, 2026 and terminate on \_\_\_\_\_, 2027, unless terminated earlier pursuant to the provisions of this Agreement. Any renewal of this Agreement, shall require that the OCRA and PATH execute an amendment to this Agreement providing for such renewal.
- 3.2 This Agreement may be terminated by the either party for cause, or by the OCRA for convenience, upon fourteen (14) days written notice by the OCRA to PATH in which event the PATH shall be paid its compensation for services performed to termination date.
- 3.3 In the event that the PATH abandons this Agreement or causes it to be terminated, PATH shall indemnify the OCRA against any loss, including consequential loss, pertaining to this termination, not to exceed the maximum Agreement amount.

**Commented [RH1]:** Is it for one year? It states the program is 9 months then post program support, but will they continue with another cohort afterwards etc.?

**Commented [DT2R1]:** Yes...I say one year

ARTICLE 4  
PROTECTION OF OCRA'S PROPERTY

- 4.1 At all times during the performance of this Agreement, PATH shall protect the OCRA's property from all damage whatsoever on account of the work performed pursuant to this Agreement. PATH shall be liable to and indemnify the OCRA for any and all damages which may result from PATH's negligence or otherwise.

ARTICLE 5  
COMPENSATION AND METHOD OF PAYMENT

- 5.1 OCRA agrees to compensate PATH for all services specified in Article 2 pursuant to the terms of this Agreement, an amount not to exceed the "Guaranteed Maximum Price" of One Hundred Thirty Three Thousand One Hundred Twenty and 00/100 Dollars ~~(\$133,120.00)~~ the "Guaranteed Maximum Price". The Guaranteed Maximum Price may not be exceeded without a written amendment to this Agreement. The Fee includes all of PATH's expenses. The OCRA is a tax exempt governmental entity; therefore, **no sales tax shall be collected**. If the PATH requests proof of the exemption, the OCRA will provide proof of the exemption.
- 5.2 The OCRA shall make payments to PATH as follows: The OCRA shall pay the PATH for the Services as provided in Exhibit "B" which is attached hereto.
- 5.3 OCRA shall use its best efforts to pay PATH within thirty (30) days of receipt of a proper invoice.

**Commented [RH3]:** Based on Exhibit B included in their packet

**Commented [DT4R3]:** yes

ARTICLE 6  
CHANGES IN SERVICES

- 6.1 OCRA or PATH may request changes that would increase, decrease, or otherwise modify the scope of Services. Such changes or additional services must be in accordance with the provisions of applicable governing law, permits, and licenses.
- 6.2 The initiation of any changes or additional services must be contained in a written amendment, executed by the parties hereto, with the same formality and with equal dignity, prior to any deviation from the terms of this Agreement.
- 6.3 In no event will PATH be compensated for any work which has not been approved by the OCRA or its designee.

ARTICLE 7  
PATH'S REPRESENTATIONS

- 7.1 PATH has viewed the OCRA property and become familiar with the OCRA property, and is satisfied as to the condition of the OCRA Property that may affect cost, progress,

and performance of the Services.

- 7.2 PATH is familiar with and is satisfied as to all federal, state, and local Laws and Regulations that may affect cost, progress, and performance of the Services.
- 7.3 PATH does not consider that any further examinations, investigations, explorations, tests, studies, or data are necessary for the performance of the Services at the Contract Price, within the Contract Times, and in accordance with the other terms and conditions of the Contract Documents.
- 7.4 The Contract Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance and furnishing of the Services.

ARTICLE 8  
INDEMNIFICATION

- 8.1 PATH agrees to indemnify and hold harmless the OCRA, its trustees, elected and appointed officers, agents, servants and employees, from and against any and all liability and responsibility in connection with the performance of this Agreement. PATH further agrees not to sue, seek contribution, or seek any money or damages from OCRA in connection with the performance of this Agreement, notwithstanding any breach or default. PATH further agrees to indemnify and hold harmless the OCRA, its trustees, elected and appointed officers, agents, servants and employees, from and against any and all claims, demands, or causes of action of whatsoever kind or nature, and the resulting losses, costs, expenses, reasonable attorneys' fees, liabilities, damages, orders, judgments, or decrees, sustained by the OCRA or any third party arising out of, or by reason of, or resulting from PATH's negligent acts, errors, or omissions, except to the extent caused by the negligence of the indemnified party.

ARTICLE 9  
PATH'S LIABILITY INSURANCE

- 9.1 PATH shall not commence performance hereunder until he has obtained all insurance required under this paragraph and such insurance has been approved by the OCRA.
- 9.2 Certificates of Insurance. Certificates of Insurance reflecting evidence of the required insurance shall be filed with the OCRA's General Counsel prior to the commencement of this Agreement. These Certificates shall contain a provision that coverages afforded under these policies will not be cancelled until at least thirty days (30) prior written notice has been given to the OCRA. Policies shall be issued by companies authorized to do business under the laws of the State of Florida. Financial Ratings must be not less than "A-VI" in the latest edition of "Best Key Rating Guide", published by A.M. Best Guide.
- 9.3 Insurance shall be in force until the obligations required to be fulfilled under the terms of the Contract are satisfied. In the event the Insurance Certificate provided indicated that the insurance shall terminate and lapse during the period of this Agreement, then in that event, the PATH shall furnish, at least thirty (30) days prior to the expiration of the date of such

insurance, a renewed Certificate of Insurance as proof that equal and like coverage for the balance of the period of the Agreement and extension thereunder is in effect. The PATH shall not commence performance under this Agreement unless all required insurance remains in full force and effect.

- 9.4 Commercial General Liability insurance to cover automobile liability, general liability, bodily injury and property damage. Exposures to be covered are: premises, operations, products/completed operations, and certain contracts. Coverage must be written on an occurrence basis, with the following limits of liability:

\$1,000,000	Combined Single Limit – each occurrence
\$1,000,000	Combined Single Limit – general aggregate
\$1,000,000	Personal Injury
\$1,000,000	Products/Completed Operations Aggregate

PATH shall have its insurer name the OCRA as an additional insured on its General Liability policy.

- 9.5 Automobile Insurance. Automobile Liability Insurance covering all owned, non-owned, and hired vehicles used in connection with the Services, of at least \$1,000,000.00 combined single limit. Coverage shall stipulate that it is primary over any insurance or self-insurance program available to the OCRA.

- 9.6 Worker's Compensation insurance shall be maintained during the life of this contract to comply with statutory limits for all employees, and in the case any work is sublet, PATH shall require the Subcontractors similarly to provide Worker's Compensation Insurance for all the latter's employees unless such employees are covered by the protection afforded by PATH. PATH and its Subcontractors shall maintain during the life of this policy Employers Liability Insurance. The following limits must be maintained:

A.	Workers Compensation	Statutory
B.	Employer's Liability	\$100,000 each accident \$500,000 Disease-policy limit \$100,000 Disease-each employee

If PATH or any Subcontractor claims to be exempt from this requirement, PATH or Subcontractor shall provide OCRA proof of such exemption along with a written request for OCRA to exempt PATH or Subcontractor, written on PATH or Subcontractor letterhead.

#### ARTICLE 10 INDEPENDENT CONTRACTOR

- 10.1 This Agreement does not create an employee/employer relationship between the parties. It is the intent of the parties that PATH is an independent contractor under this Agreement and not the OCRA's employee for all purposes, including, but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the

provisions of the Internal Revenue Code, the State Workers Compensation Act, and the State unemployment insurance law. PATH shall retain sole and absolute discretion in the judgment of the manner and means of carrying out PATH's activities and responsibilities hereunder provided, further that administrative procedures applicable to services rendered under this Agreement shall be those of PATH, which policies of PATH shall not conflict with City, State, Local, or United States policies, rules or regulations relating to the use of PATH's Funds provided for herein. PATH agrees that it is a separate and independent enterprise from the OCRA, that it has full opportunity to find other business, that it has made its own investment in its business, and that it will utilize a high level of skill necessary to perform the Services. This Agreement shall not be construed as creating any joint employment relationship between PATH and the OCRA and the OCRA will not be liable for any obligation incurred by PATH, including, but not limited to, unpaid minimum wages and/or overtime premiums.

ARTICLE 11  
DEFAULT OF AGREEMENT & REMEDIES

- 11.1 Default of Agreement. Should PATH abandon, or delay unnecessarily in the performance of, or in any manner refuse, or fail to comply with any of the terms of this Agreement or neglect or refuse to comply with the instructions of the OCRA or its designee, the OCRA or its designee shall notify PATH, in writing, of such abandonment, delay, refusal, failure, or neglect is not cured within five (5) days of when notice was sent by OCRA, the OCRA may declare a default of the Agreement and notify PATH of such declaration of default. Upon receipt by PATH of such declaration of default, PATH agrees that it will discontinue the Services.
- 11.2 Notwithstanding the other provisions in this Article, the OCRA reserves the right to terminate this Agreement at any time whenever the service provided by PATH fails to meet reasonable standards of the trade, after the OCRA or its designee gives written notice to PATH of the deficiencies as set forth in the written notice and if the deficiencies are not cured so as to meet the reasonable standards of the trade within ten (10) days of the receipt of said notice by PATH.

ARTICLE 12  
CONFLICT OF INTEREST

- 12.1 Conflict of Interest of Commissioners. The OCRA declares that none of the individuals who took part in the development or selection of criteria for evaluation, the evaluation process, and /or the award process has a conflict of interest in PATH.
- 12.2 Conflict of Interest of PATH. PATH covenants that no person under its employ who is presently exercised any functions, or responsibilities in connection with this Agreement, has any personal financial interests, direct or indirect, with OCRA. CONSULTANT further covenant that, in the provision of the services set out in this Agreement, no person

having such conflicting interest shall be employed. Any such interests on the part of CONSULTANT, or its employees, must be disclosed in writing to OCRA.

- 12.3 PATH is aware of the conflict of interest laws of the State of Florida, Chapter 112, Florida Statutes, as amended, and agree that it will fully comply in all respects with the terms of said laws.
- 12.4 PATH warrants that it has not employed nor retained any person employed by OCRA to solicit or secure this Agreement and that it has not offered to pay, paid or agreed to pay, any public official or person employed by OCRA any fee, commission, percentage, brokerage fee, or gift of any kind contingent upon or resulting from the award of this privilege.

ARTICLE 13  
PUBLIC ENTITIES CRIME ACT

- 13.1 PATH acknowledges the existence of Section 287.133(2) (a), Florida Statutes ("Public Entity Crimes Act"), which provides, in part, that a person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to OCRA, may not submit a bid on a contract with OCRA for the construction or repair of a public building or public work, may not submit bids on leases of real property to OCRA, may not be awarded or perform work as a PATH, supplier, Subcontractor, or consultant under a contract with OCRA, and may not transact business with OCRA in excess of the threshold amount provided in Section 287.017, Florida Statutes, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list. Violation of section by PATH shall result in termination of this Agreement by OCRA without penalty to OCRA.

ARTICLE 14  
MISCELLANEOUS

- 14.1 Legal Representation. It is acknowledged that each party to this Agreement had the opportunity to be represented by counsel in the preparation of this Agreement and, accordingly, the rule that a contract shall be interpreted strictly against the party preparing same shall not apply due to the joint contribution of both parties.
- 14.2 Assignments. This Agreement, or any interest herein, shall not be assigned, transferred or otherwise encumbered, under any circumstances, by PATH without the prior written consent of OCRA. For purposes of this Agreement, any change of ownership of PATH shall constitute an assignment which requires OCRA approval. However, this Agreement shall run to the OCRA and its successors and assigns.
- 14.3 Records. PATH shall maintain during the term of this Agreement all books of account, reports, and records customarily used in this type of operation and such records as are necessary to document its activities pursuant to this Agreement. All of PATH's records relating to the OCRA shall be considered public records. Upon request from the OCRA,

PATH shall provide operating expenses information relating to the OCRA under this Agreement, as may be amended. Such books, accounts and records will be available to OCRA or its designated agent at all reasonable times for examination and audit and shall be kept for the required retention period of the Florida Public Records Act (Chapter 119, Fla. Stat.) or as may otherwise be required by law. Incomplete or incorrect entries in such books and records will be grounds for disallowance by the other party of any fees or expenses based upon such entries. All such records and related documents are public records subject to the provisions of Chapter 119, Florida Statutes, during the term hereof or any extensions of this Agreement, and for a period of not less than three (3) years, subsequent to the termination of this Agreement.

- 14.4 Public Records. Each party shall maintain its own respective records and documents associated with this Agreement in accordance with the records retention requirements applicable to public records. Each party shall be responsible for compliance with any public documents request served upon it pursuant to Chapter 119, Florida Statutes, as same may be amended from time to time and any resultant award of attorney's fees for non-compliance with that law.

PATH and all PATHs or Subcontractor (the "**PATH**") engaging in Services in connection with construction and/or maintenance of the Project shall:

- (a) Keep and maintain public records that ordinarily and necessarily would be required by OCRA in order to perform the services rendered.
- (b) Upon request from OCRA's custodian of public records, provide Agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes (2016), as may be amended or revised, or as otherwise provided by law.
- (c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law and as to PATH for the duration of the contract term and following completion of said contract if PATH does not transfer the records to OCRA.
- (d) Upon completion of the Services, transfer, at no cost, to OCRA all public records in possession of PATH or keep and maintain public records required by OCRA to perform the service. If PATH transfers all public records to OCRA upon completion of the Services, PATH shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If PATH keeps and maintains public records upon completion of the Services, PATH shall meet all applicable requirements for retaining public records. All records stored

electronically must be provided to OCRA, upon request from OCRA's custodian of public records, in a format that is compatible with the information technology systems of OCRA.

**(e) If PATH has questions regarding the application of Chapter 119, Florida Statutes, to PATH or PATH's duty to provide public records relating to its contract, contact the Agency's custodian of public records by telephone at 305-\_\_\_\_\_ Ext. \_\_\_\_; Attention: \_\_\_\_\_, Custodian of Public Records.**

14.5 No Contingent Fees. PATH warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for PATH, to solicit or secure this Agreement, and that it has not paid or agreed to pay any person, company, corporation, individual or firm, other than a bona fide employee working solely for PATH, any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Agreement. For the breach or violation of this provision, the OCRA shall have the right to terminate the Agreement without liability at its discretion, to deduct from the contract price, or otherwise recover the full amount of such fee, commission, percentage, gift, or consideration.

14.6 Notice. Whenever any party desires to give notice unto any other party, it must be given by written notice, sent by certified United States mail, with return receipt requested, or hand delivery, addressed to the party for whom it is intended and the remaining party, at the places last specified, and the places for giving of notice shall remain such until they shall have been changed by written notice in compliance with the provisions of this section. For the present, the PATH and the OCRA designate the following as the respective places for giving of notice:

OCRA: Opa-locka Community Redevelopment Agency  
Attention: Jason Walker, Executive Director  
780 Fisherman Street, 4<sup>th</sup> Floor  
Opa-Locka, FL 33054

With a copy to: Marlon Hill, OCRA General Counsel  
Weiss Serota Helfman Cole & Bierman, P.L.  
2800 Ponce de Leon Blvd. Suite 1200  
Coral Gables, FL 33134  
Tel: (305) 854-0800

PATH: PATH  
Attn: \_\_\_\_\_  
810 NW 28<sup>th</sup> Street  
Miami, FL 33127  
Tel: ( ) \_\_\_\_\_

- 14.7 Binding Authority. Each person signing this Agreement on behalf of either party individually warrants that he or she has full legal power to execute this Agreement on behalf of the party for whom he or she is signing, and to bind and obligate such party with respect to all provisions contained in this Agreement.
- 14.8 Exhibits. Each Exhibit referred to in this Agreement, including such exhibits attached to the Initial Agreement referenced herein, forms an essential part of this Agreement. The exhibits if not physically attached shall be treated as part of this Agreement and are incorporated herein by this reference.
- 14.9 Headings. Headings herein are for convenience of reference only and shall not be considered on any interpretation of this Agreement.
- 14.10 Severability. If any provision of this Agreement or application thereof to any person or situation shall, to any extent, be held invalid or unenforceable, the remainder of this Agreement, and the application of such provisions to persons or situations other than those as to which it shall have been held invalid or unenforceable shall not be affected thereby, and shall continue in full force and effect, and be enforced to the fullest extent permitted by law.
- 14.11 Governing Law. This Agreement shall be governed by the laws of the State of Florida with venue lying in Miami-Dade County, Florida.
- 14.12 Venue. Any claim, objection, or dispute arising out of the terms of this Agreement shall be litigated in the Seventeenth Judicial Circuit Court in and for Miami-Dade County.
- 14.13 Attorney's Fees. In the event of a breach of any of the terms or conditions of this Agreement, it is specifically acknowledged and agreed that either party shall, in addition to all other remedies which may be available herein or in law or equity, have the right to enforce this Agreement by specific performance, injunctive relief, prohibition or mandamus to compel the other party to abide by the terms of this Agreement. The prevailing party shall be entitled to reasonable attorney fees, paralegal expenses, and court costs at all levels including the trial and appellate level.
- 14.14 Extent of Agreement to Agreement. This Agreement represents the entire and integrated agreement between the OCRA and PATH and supersedes all prior negotiations, representations or agreements, either written or oral. The parties agree and acknowledge that any language, other than the Description of the Services as contained in PATH's Memorandum of Understanding "MOU" is superseded by this Agreement and of no force or effect.
- 14.15 Waiver. Failure of the OCRA to insist upon strict performance of any provision or condition of this Agreement, or to execute any right therein contained, shall not be construed as a waiver or relinquishment for the future of any such provision, condition, or right, but the same shall remain in full force and effect.

- 14.16 Equal Employment Opportunity. In the performance of this Agreement, PATH shall not discriminate against any firm, employee or applicant for employment or any other firm/individual in providing services because of sex, age, race, color, religion, ancestry or national origin. During the performance of the Agreement, PATH shall not discriminate against any employee or applicant for employment because of race, religion, color, sex or national origin. PATH will take affirmative action to ensure that employees are treated during employment, without regard to their race, creed, color, or national original. Such action must include, but not be limited to, the following: employment, upgrading; demotion or transfer; recruitment or recruitment advertising, layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. PATH shall agree to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the contracting officer setting forth the provisions of this non-discrimination clause.
  
- 14.17 Audit Rights. OCRA reserves the right, pursuant to Chapter 119, Florida Statutes, to audit the records of PATH, as they apply to OCRA pursuant to this Agreement, at any time during the performance and term of the Agreement and for a period of three (3) years after completion and acceptance by OCRA. If required by OCRA, PATH agrees to submit to an audit by an independent certified public accountant selected by OCRA. PATH shall allow OCRA to inspect, examine and review the records of PATH made pursuant to this Agreement and/or the Emergency Project Plan, at any and all times during normal business hours during the term of the Agreement.
  
- 14.18 No Assignment. PATH shall not assign, or transfer its rights, title or interests in this Agreement; nor shall PATH delegate any of the duties and obligations undertaken by PATH without the OCRA'S prior public and written approval.

**IN WITNESS WHEREOF**, the parties hereto have caused these presents to be executed, the day and year first above written.

**AGENCY:**

WITNESSES:

**OPA-LOCKA COMMUNITY  
REDEVELOPMENT  
AGENCY**, a body  
corporate and politic of the  
State of Florida created  
pursuant to Part III,  
Chapter 163

\_\_\_\_\_

[Witness print or type name]

By: \_\_\_\_\_  
Jannie Russell, Chairwoman

By: \_\_\_\_\_  
Jason Walker, Executive Director

ATTEST:

By: \_\_\_\_\_  
Secretary

APPROVED AS TO FORM:

By: \_\_\_\_\_  
Marlon Hill, General Counsel

**PATH:**

**PATH, a Florida not-for-profit corporation**

ATTEST:

By: \_\_\_\_\_  
Print Name: \_\_\_\_\_

By: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

(CORPORATE SEAL)

**EXHIBIT "A"**  
**SCOPE OF SERVICES**  
**PATH PROPOSAL**

**EXHIBIT "B"**  
**COST FOR SERVICES AND BREAKDOWN OF PAYMENTS**  
**TO BE PROVIDED**

## Affidavit Attesting to Noncoercive Conduct for Labor or Services

Nongovernment Entity name: \_\_\_\_\_ (“Vendor”)  
Vendor FEIN: \_\_\_\_\_  
Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
Phone number: \_\_\_\_\_ Email Address: \_\_\_\_\_

As a nongovernmental entity executing, renewing, or extending a contract with a government entity, **Vendor** is required to provide an affidavit under penalty of perjury attesting that **Vendor** does not use coercion for labor or services in accordance with Section 787.06, Florida Statutes. As defined in Section 787.06(2)(a), coercion means:

1. Using or threatening to use physical force against any person;
2. Restraining, isolating, or confining or threatening to restrain, isolate, or confine any person without lawful authority and against her or his will;
3. Using lending or other credit methods to establish a debt by any person when labor or services are pledged as a security for the debt, if the value of the labor or services as reasonably assessed is not applied toward the liquidation of the debt, the length and nature of the labor or service are not respectively limited and defined;
4. Destroying, concealing, removing, confiscating, withholding, or possessing any actual or purported passport, visa, or other immigration document, or any other actual or purported government identification document, of any person;
5. Causing or threatening to cause financial harm to any person;
6. Enticing or luring any person by fraud or deceit; or
7. Providing a controlled substance as outlined in Schedule I or Schedule II of Section 893.03 to any person for the purpose of exploitation of that person.

As a person authorized to sign on behalf of **Vendor**, I certify that **Vendor** does not use coercion for labor or services in accordance with Section 787.06.

Written Declaration

**Under penalties of perjury, I declare that I have read the foregoing Affidavit and that the facts stated in it are true.**

By: \_\_\_\_\_  
\_\_\_\_\_  
Authorized Signature  
Print Name and Title: \_\_\_\_\_  
Date: \_\_\_\_\_

**Foreign Countries of Concern Prohibited  
Affidavit Pursuant to Section 287.138, Florida Statutes**

Entity name: \_\_\_\_\_

Vendor FEIN: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone number: \_\_\_\_\_ Email Address: \_\_\_\_\_

In compliance with Section 287.138 Florida Statutes, this Affidavit must be completed by an officer or representative of any entity that is submitting a bid, proposal, quote, or other response, or otherwise entering into, renewing, or extending a contract with the Opa-Locka Community Redevelopment Agency ("OCRA"), a governmental entity, that would give the entity access to an individual's personal identifying information.

Accordingly, the undersigned, on behalf of the entity listed above ("Entity"), hereby attests under penalty of perjury as follows:

1. Entity does not meet any of the criteria set forth in Paragraphs 2 (a)-(c) of Section 287.138, F.S., as such terms are defined therein, as updated.
  - a. The Entity is not owned by the government of a foreign country of concern;
  - b. The government of a foreign country of concern does not have a controlling interest in the Entity;
  - c. The Entity is not organized under the laws of or has its principal place of business in a foreign country of concern.
2. Entity acknowledges that any contracts, bids, proposals, quotes, or other responses will not be accepted from Entity unless and until this completed and executed Affidavit is received by the OCRA.
3. Failure or refusal to submit this Affidavit as required shall be cause for immediate termination of any existing contracts by the OCRA.
4. The Attorney General may bring a civil action in any court of competent jurisdiction against an entity that violates this requirement.
5. Pursuant to Section 92.525, Florida Statutes, under penalties of perjury, I, the undersigned officer or representative of the undersigned Entity, declares that I have read the foregoing statement and that the facts stated in it are true, and are made for the benefit of, and reliance by the OCRA.

\_\_\_\_\_  
Entity Name

By: \_\_\_\_\_  
Authorized Signature

Print Name and Title: \_\_\_\_\_

Date: \_\_\_\_\_

**E-VERIFY AFFIDAVIT**

In accordance with Section 448.095, Florida Statutes, the OCRA requires all PATHs doing business with the OCRA to register with and use the E-Verify system to verify the work authorization status of all newly hired employees. The OCRA will not enter into a contract unless each party to the contract registers with and uses the E-Verify system.

**The contracting entity must provide of its proof of enrollment in E-Verify.** For instructions on how to provide proof of the contracting entity’s participation/enrollment in E-Verify, please visit: <https://www.e-verify.gov/faq/how-do-i-provide-proof-of-my-participationenrollment-in-e-verify>

By signing below, the contracting entity acknowledges that it has read Section 448.095, Florida Statutes and will comply with the E-Verify requirements imposed by it, including but not limited to obtaining E-Verify affidavits from subcontractors.

**Check here to confirm proof of enrollment in E-Verify has been attached to this Affidavit.**

In the presence of: \_\_\_\_\_ Signed, sealed and delivered by: \_\_\_\_\_  
Witness #1 Print Name: \_\_\_\_\_ Print Name: \_\_\_\_\_  
\_\_\_\_\_ Title: \_\_\_\_\_  
Witness #2 Print Name: \_\_\_\_\_ Entity Name: \_\_\_\_\_

**ACKNOWLEDGMENT**

State of Florida  
County of \_\_\_\_\_

The foregoing instrument was acknowledged before me by means of  physical presence or  online notarization, this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by \_\_\_\_\_ (name of person) as \_\_\_\_\_ (type of authority) for \_\_\_\_\_ (name of party on behalf of whom instrument is executed).

\_\_\_\_\_  
Notary Public (Print, Stamp, or Type as Commissioned)

\_\_\_\_\_  
Personally known to me; or  
\_\_\_\_\_  
Produced identification (Type of Identification: \_\_\_\_\_)  
\_\_\_\_\_  
Did take an oath; or  
\_\_\_\_\_  
Did not take an oath



## Memorandum

To: Opa-Locka Community Redevelopment Agency Board Members

From: Opa-Locka Community Redevelopment Agency

Date: 04/08/2026

Subject: Resolution: Authorization of Agreement with P.A.T.H. Housing Solutions, Inc. for Educational and Coaching Services

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### Background

The Opa-locka Community Redevelopment Agency (OCRA) was established pursuant to Chapter 163, Part III, Florida Statutes, to eliminate blight, promote economic development, and enhance the quality of life for residents within the redevelopment area.

As part of its ongoing commitment to community development, OCRA seeks to implement a **Homeownership and Housing Stability Program (H.H.S.P.)** to support residents in achieving long-term housing stability and economic mobility.

### Analysis

The proposed program will provide residents with access to:

- Homeownership education and preparation
- Financial literacy and coaching
- Workforce readiness support
- Health and wellness resources

These services are designed to improve housing stability, increase access to homeownership opportunities, and enhance the overall well-being of residents within the CRA.

The program aligns with the goals of the OCRA Redevelopment Plan by strengthening the community, supporting residents, and promoting sustainable economic growth.

### Financial Implications

Funding for these services will be provided within the existing OCRA budget and is consistent with the Agency's approved programs and redevelopment objectives.

### Recommendation



## Memorandum

The OCRA Board may consider the Resolution authorizing the Executive Director to execute the agreement with P.A.T.H. Housing Solutions, Inc. and implement the Homeownership and Housing Stability Program. Approval of this item is at the discretion of the Board.

**RESOLUTION NO. 26-\_\_\_\_**

**A RESOLUTION OF THE BOARD OF THE OPA-LOCKA REDEVELOPMENT AGENCY (“CRA”), AUTHORIZING THE FUNDING IN AN AMOUNT NOT TO EXCEED \$100,000.00 FOR IMPROVEMENTS TO BE CONSTRUCTED AT THE PROPERTY LOCATED AT 2495 ALI-BABA AVENUE, OPA-LOCKA, FLORIDA; AUTHORIZING THE EXECUTIVE DIRECTOR TO EXECUTE ANY AND ALL DOCUMENTS NECESSARY TO EFFECTUATE THE FUNDING, SUBJECT TO THE OCRA BOARD’S BUDGET AND APPROPRIATION FOR FISCAL YEAR 2026-27; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR AN EFFECTIVE DATE**

WHEREAS, the Opa-Locka Community Redevelopment Agency (“CRA”) is committed to the revitalization and sustainable development of the Opa-Locka community;

WHEREAS, certain property owners own and control real property located at 2495 Ali Baba Avenue, in the City of Opa-Locka, Florida, within the OCRA’s Community Redevelopment Area (collectively, the “Subject Property”); and

WHEREAS, the OCRA Board desires to provide funding to the Owner of the Subject Property as payment for costs incurred by the Owner for the renovation and improvement of the Subject Property (the “Commercial Property Improvements”); and

WHEREAS, the funding, subject to budget and appropriation for Fiscal Year 2026-27, will serve both a municipal and public purpose consistent with and furthers the CRA's Redevelopment Plan, and consistent with the requirements of Chapter 163, Florida Statutes.

BE IT FURTHER RESOLVED, that the Executive Director of the Opa-Locka CRA is authorized to take all necessary steps to implement this program, including the allocation of resources, staffing, and the development of detailed program guidelines.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE OPA LOCKA COMMUNITY REDEVELOPMENT AGENCY:**

Section 1. The recitals to the preamble herein are incorporated by reference.

Section 2. Subject Property Improvements: The OCRA Board agrees to fund an amount not to exceed One Hundred Thousand and 00/100 Dollars (\$100,000.00) for the purpose of payment the costs for renovation and improvements at the commercial property located at 2495 Ali Baba Avenue, in the City of Opa-Locka, Florida. The funding to be provided by the OCRA is subject to all budget and appropriation requirements as provided in applicable Florida laws as well as the City of Opa-Locka Code of Ordinances..

Section 3. The OCRA Board hereby authorizes the Executive Director to execute any

necessary agreements, subject to review by legal counsel, in order to effectuate the intent of this Resolution and the OCRA's Community Redevelopment Plan.

Section 4. Implementation Oversight: The OCRA is tasked with the program's implementation, including the coordination of activities, oversight of budget expenditures, and regular reporting on program progress to the Board.

Section 5. This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED** this \_\_\_\_\_, day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Jannie Russell, OCRA Chair

Attest to:

Approved as to form and legal sufficiency:

\_\_\_\_\_  
Peggy Joseph  
OCRA Clerk

\_\_\_\_\_  
Weiss Serota Helfman Cole & Bierman, P.L.

Moved by: Board Member

Seconded by: Board Member

VOTE: \_\_\_\_\_

Board Member Bass	_____
Board Member Ervin	_____
Board Member Kelley	_____
Board Member Taylor	_____
Board Member Williams	_____
Board Member Williams	_____
Chairperson Russell	_____



## PROPOSAL TO THE OPA-LOCKA COMMUNITY REDEVELOPMENT AGENCY

**Submitted by:** Urban Gateways, LLC

**Project:** Site Activation & Open-Space Venue Improvements

**Location:** 2495 Ali Baba Avenue, Opa-locka, FL 33054

**Funding Request:** \$125,000

### I. Executive Summary

Urban Gateways, LLC respectfully submits this proposal requesting **\$125,000 in CRA funding assistance** to support critical site improvements at **2495 Ali Baba Avenue**, enabling the activation of the property as a **community-serving open-space venue**.

This project directly aligns with the Opa-locka CRA's redevelopment goals, including:

- Eliminating slum and blight
- Supporting small business development
- Activating major corridors such as Ali Baba Avenue
- Advancing arts, culture, and community engagement
- Strengthening the Opa-locka Innovation District and Downtown revitalization efforts

The proposed improvements will transform an underutilized parcel into a safe, vibrant, and economically productive community asset.

### II. Project Purpose & Alignment with CRA Priorities

The CRA's Annual Report and Redevelopment Plan emphasize:

- Activation of key corridors (Ali Baba Avenue, NW 27th Ave)
- Support for cultural programming, small business incubation, and placemaking
- Public-private partnerships that catalyze redevelopment
- Investments that increase taxable value and community benefit

The activation of 2495 Ali Baba Avenue directly advances these objectives by:

- Creating a flexible outdoor venue for markets, performances, and community events
- Supporting local entrepreneurs through vendor spaces and pop-ups
- Enhancing corridor aesthetics and safety
- Establishing a catalytic anchor within the Innovation District

This project mirrors the CRA's intention to build upon the Innovation District Overlay, creating an Arts and Entertainment District and builds on the CRA's stated commitment to "Activate Opa-locka" into a cultural destination.

### III. Project Description

Urban Gateways, LLC will develop the site into a **multi-use open-space venue** capable of hosting:

- Food trucks and culinary pop-ups
- Live music, cultural performances, and arts programming
- Community workshops, classes, and youth engagement
- Vendor markets and small business showcases
- City and CRA-hosted events

The activation model is consistent with the MOU structure used for the site, including:

- Compliance with all zoning, permitting, and safety requirements
- Collaboration with local artists, businesses, and community organizations
- Designated dates for City/OCRA use
- Enhanced security and site management

### IV. Scope of Work & Funding Request

Urban Gateways seeks CRA assistance to complete the following improvements (based on the attached cost sheet):

<b>Improvement Item</b>	<b>Estimated Cost</b>
Pergola Installation	\$21,000
Deck Construction	\$17,500
Astro Turf Ground Installation	\$22,000
Furniture & Furnishings	\$35,000
Tent Construction & Permitting	\$15,000
Fence Installation	\$14,000
DERM/Grease/Permit Fees	\$500 (estimated)
<b>Total Request</b>	<b>\$125,000</b>

These improvements are essential to:

- Ensure safety and code compliance
- Provide shade, seating, and ADA-accessible gathering areas
- Create a professional, market-ready venue
- Support long-term programming and revenue generation

## **V. Community Benefits**

The project will deliver measurable benefits consistent with CRA goals:

### **Economic Development**

- Supports local vendors, food operators, and micro-businesses
- Creates recurring event-based economic activity
- Increases foot traffic and visibility along Ali Baba Avenue

### **Cultural & Social Impact**

- Provides a dedicated space for arts, culture, and heritage programming
- Offers youth engagement opportunities
- Strengthens community identity and pride

### **Corridor Revitalization**

- Enhances aesthetics and safety
- Activates a key site within the Innovation District
- Contributes to the CRA's long-term redevelopment strategy

## **VI. Urban Gateways, LLC Responsibilities**

Urban Gateways will:

- Manage all construction, permitting, and installation
- Operate and maintain the venue
- Coordinate programming and community events
- Provide regular reporting to the CRA
- Ensure compliance with all applicable regulations
- Reserve dates for CRA/City use

## **VII. Request for CRA Partnership**

Urban Gateways respectfully requests that the Opa-locka CRA:

- Approve the allocation of **\$125,000** for site improvements
- Authorize execution of a funding agreement
- Support coordination with City departments for permitting and activation
- Recognize the project as a catalytic activation within the CRA boundary

## **VIII. Conclusion**

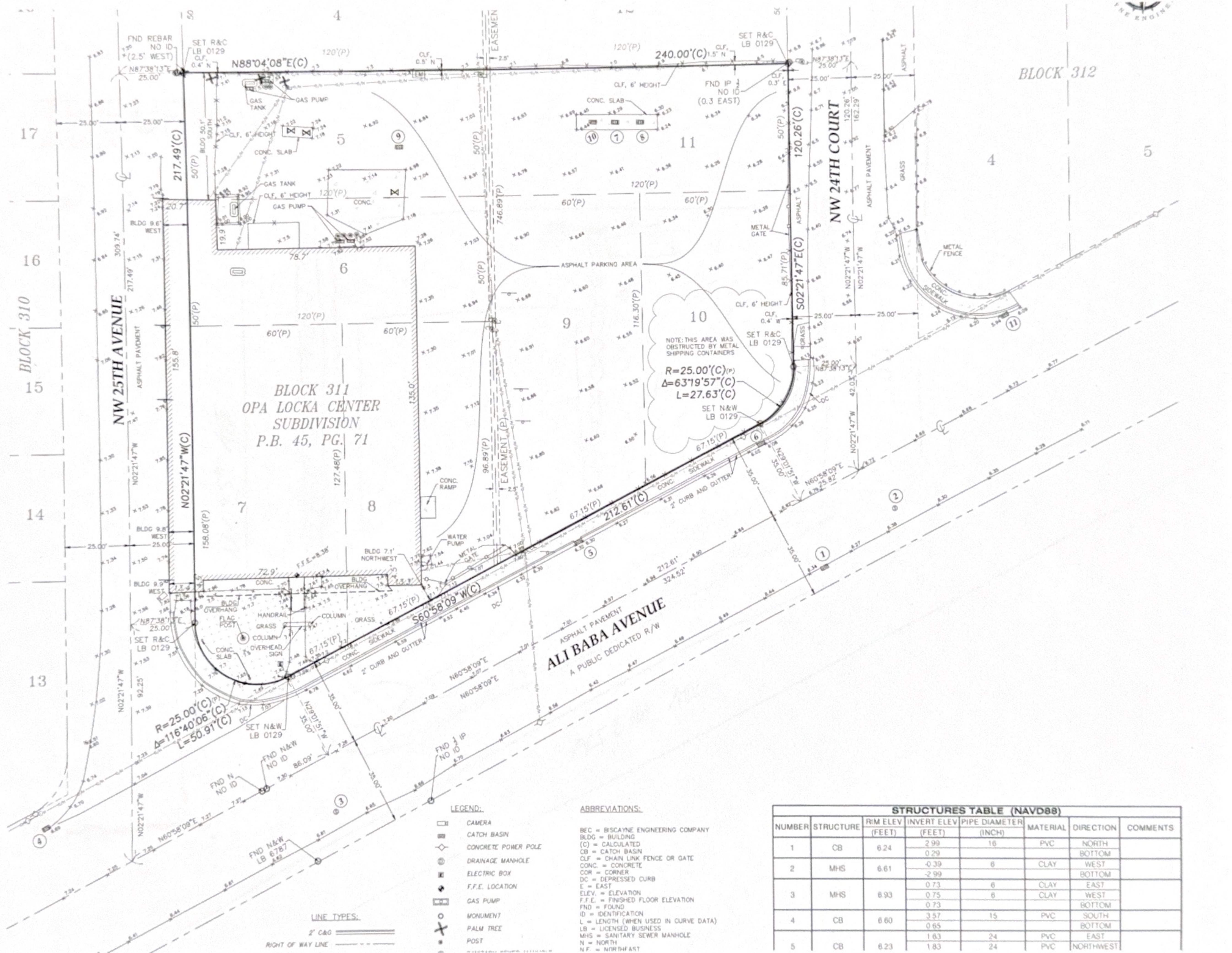
The activation of 2495 Ali Baba Avenue represents a high-impact, low-risk investment that will:

- Advance CRA redevelopment priorities
- Support local businesses and cultural programming
- Improve the Ali Baba Avenue corridor
- Deliver immediate and visible community benefit

Urban Gateways, LLC looks forward to partnering with the Opa-locka CRA to bring this transformative project to life.



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**BLOCK 311**  
**OPA LOCKA CENTER**  
**SUBDIVISION**  
**P.B. 45, PG. 71**

**ALI BABA AVENUE**  
 A PUBLIC DEDICATED R/W

BLOCK 312

- LEGEND:**
- CAMERA
  - CATCH BASIN
  - CONCRETE POWER POLE
  - DRAINAGE MANHOLE
  - ELECTRIC BOX
  - F.F.E. LOCATION
  - GAS PUMP
  - MONUMENT
  - PALM TREE
  - POST

- ABBREVIATIONS:**
- REC = BISCAYNE ENGINEERING COMPANY
  - BLDG = BUILDING
  - (C) = CALCULATED
  - CB = CATCH BASIN
  - CLF = CHAIN LINK FENCE OR GATE
  - CONC. = CONCRETE
  - COR = CORNER
  - DC = DEPRESSED CURB
  - E = EAST
  - ELEV. = ELEVATION
  - F.F.E. = FINISHED FLOOR ELEVATION
  - FND = FOUND
  - ID = IDENTIFICATION
  - L = LENGTH (WHEN USED IN CURVE DATA)
  - LB = LICENSED BUSINESS
  - MHS = SANITARY SEWER MANHOLE
  - N = NORTH
  - N.F. = NORTHWEST

**LINE TYPES:**

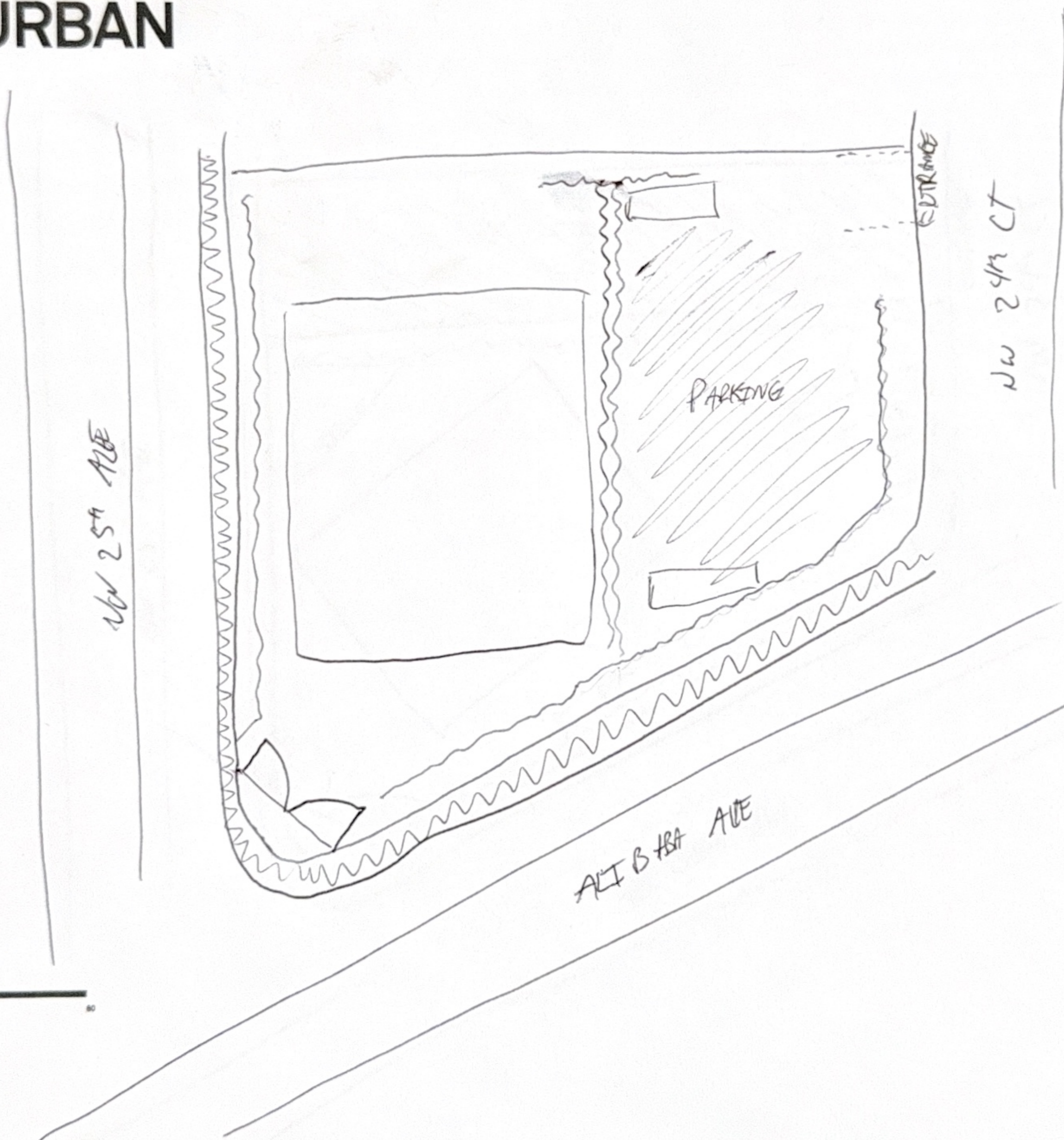
- 2' C&G
- RIGHT OF WAY LINE

STRUCTURES TABLE (NAVD88)							
NUMBER	STRUCTURE	RIM ELEV (FEET)	INVERT ELEV (FEET)	PIPE DIAMETER (INCH)	MATERIAL	DIRECTION	COMMENTS
1	CB	6.24	2.99	16	PVC	NORTH	
			0.29				
2	MHS	6.61	-0.39	6	CLAY	WEST	
			-2.99				
3	MHS	6.93	0.73	6	CLAY	EAST	
			0.75				
			0.73				
4	CB	6.60	3.57	15	PVC	SOUTH	
			0.65				
5	CB	6.23	1.63	24	PVC	EAST	
			1.83				

# THE URBAN

SCHEME A

PHASE 1



# THE URBAN

SCHEME B

PHASE 1



# THE URBAN

MATERIALS + ELEMENTS

HARDSCAPES



SCREENING



USE RECYCLED CONCRETE

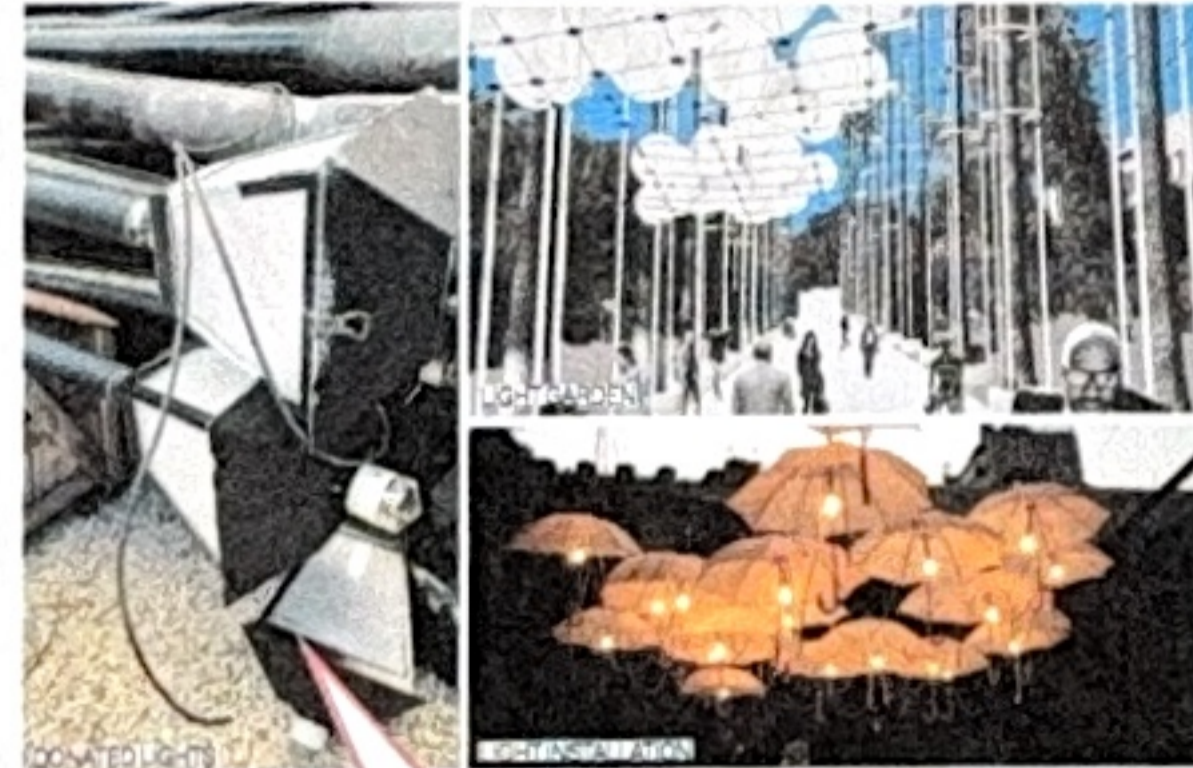
SATELLITE BARS



FURNITURE



LIGHTING



UP-CYCLE DONATED LIGHT FIXTURES INTO LIGHT GARDEN

SHADE STRUCTURES



OBJECTS/ART





## Memorandum

To: Opa-Locka Community Redevelopment Agency Board Members

From: Opa-Locka Community Redevelopment Agency

Date: 04/08/2026

Subject: Resolution: Funding Authorization – Commercial Property Improvements at 2495 Ali Baba Avenue

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### Background

The Opa-Locka Community Redevelopment Agency (“OCRA”) continues to advance its mission of eliminating blight, promoting economic development, and enhancing the overall quality of life within the redevelopment area. As part of these ongoing efforts, the OCRA has identified the commercial property located at **2495 Ali Baba Avenue, Opa-Locka, Florida** (the “Subject Property”) as a candidate for improvement and reinvestment.

### Purpose

The purpose of this Resolution is to authorize funding in an amount **not to exceed \$100,000.00** to support the renovation and improvement of the Subject Property (the “Commercial Property Improvements”). These improvements are intended to enhance the aesthetic, structural, and economic value of the property, contributing to corridor revitalization and increased private investment within the CRA district.

### Funding & Fiscal Impact

The proposed funding:

- Shall **not exceed \$100,000.00**
- Is **contingent upon budget availability and appropriation for Fiscal Year 2026–2027**
- Will be administered in accordance with applicable provisions of **Chapter 163, Florida Statutes** and the City of Opa-Locka Code of Ordinances

This investment is consistent with prior OCRA initiatives supporting commercial revitalization and is expected to generate long-term economic benefits, including increased property values and business activity.

### Recommendation



## Memorandum

It is recommended that the OCRA Board adopt the Resolution authorizing funding in an amount not to exceed \$100,000.00 for improvements at 2495 Ali Baba Avenue and authorize the Executive Director to execute all necessary documents to implement the project.



**City of Opa-locka  
Agenda Cover Memo**

<b>Department Director:</b> _____ <b>Date:</b> _____	
Sha'mecca Lawson, Assistant City Manager	
<b>City Manager:</b>	
<b>Department:</b> Community Redevelopment Agency	<b>Sponsor Name:</b>
<b>Meeting Date:</b> April 21, 2026	<b>Item Type:</b> Discussion Item
<b>Strategic Plan Related:</b> No	<b>Strategic Plan Priority Area:</b> Enhanced Organizational Business and economic development Public Safety Quality of Education Quality of Life and City Image Communication
<b>Strategic Plan Objective/Strategy:</b>	

**Short Title:**

**Staff Summary:**

**Fiscal Impact:** No

<b>Funding Source:</b> (Account Number)	<b>Advertising Requirement:</b> No
<b>Contract/P.O. Required:</b> No	<b>RFP/RFQ/Bid#:</b>

**Proposed Action:**

**Attachment(s):**

None