

*Eagle Hammock  
Community Development District*

*Meeting Agenda*

*February 9, 2023*

# AGENDA

# *Eagle Hammock*

## *Community Development District*

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219 E. Livingston St., Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

February 2, 2023

**Board of Supervisors  
Eagle Hammock  
Community Development District**

Dear Board Members:

A meeting of the Board of Supervisors of the **Eagle Hammock Community Development District** will be held on **Thursday, February 9, 2023 at 11:35 AM** at the **Offices of Highland Homes, 3020 S. Florida Ave., Suite 101, Lakeland, FL 33803.**

**Zoom Video Join Link:** <https://us06web.zoom.us/j/84120367868>

**Call-In Information:** 1-646-876-9923

**Meeting ID:** 841 2036 7868

Following is the advance agenda for the meeting:

### **Audit Committee Meeting**

1. Roll Call
2. Public Comment Period
3. Review of Proposals and Tally of Audit Committee Members Rankings
  - A. DiBartolomeo, McBee, Hartley & Barnes
  - B. Grau & Associates
4. Adjournment

### **Board of Supervisors Meeting**

1. Roll Call
2. Public Comment Period (<sup>1</sup>Speakers will fill out a card and submit it to the District Manager prior to the beginning of the meeting)
3. Approval of Minutes of the December 8, 2022 Audit Committee and Board of Supervisors Meetings
4. Acceptance of the Rankings of the Audit Committee and Authorizing Staff to Send Notice of Intent to Award
5. Public Hearing
  - A. Public Hearing on the Adoption of Amenity Policies and Rates for the District

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<sup>1</sup> Comments will be limited to three (3) minutes

- i. Consideration of Resolution 2023-02 Adopting Amenity Policies and Rates for the District
- 6. Consideration of Approval of Form of Conveyance Documents
- 7. Ratification of Contract Agreement with Polk County Property Appraiser
- 8. Ratification of 2023 Data Sharing and Usage Agreement with Polk County Property Appraiser
- 9. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. Field Manager's Report
  - D. District Manager's Report
    - i. Approval of Check Register
    - ii. Balance Sheet & Income Statement
- 10. Other Business
- 11. Supervisors Requests and Audience Comments
- 12. Adjournment



# Audit Committee Meeting

## SECTION III

# SECTION A

# **Eagle Hammock Community Development District**

<b>Proposer</b>
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**DiBartolomeo, McBee, Hartley & Barnes, P.A.**  
**Certified Public Accountants**

**2222 Colonial Road, Suite 200  
Fort Pierce, Florida 34950  
(772) 461-8833**

**591 SE Port St. Lucie Boulevard  
Port Saint Lucie, Florida 34984  
(772) 878-1952**

**Contact:**

**Jim Hartley, CPA  
Principal**

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Eagle Hammock  
Community Development District  
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as Eagle Hammock Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

***Proven Track Record***—Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

***Experience***—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit 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 with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

***Timeliness*** – In order to meet the Districts needs, we will perform interim internal control testing by January 31<sup>st</sup> from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1<sup>st</sup>. We will also review all minutes and subsequent needs related to the review of the minutes by January 31<sup>st</sup>. Follow up review will be completed as necessary.

***Communication and Knowledge Sharing***— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

A handwritten signature in black ink that reads "DiBartolomeo, McBee, Hartley & Barnes". The script is cursive and fluid, with the names connected together.

DiBartolomeo, McBee, Hartley & Barnes, P.A.

## PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

### ➤ *Professional Staff Resources*

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

Professional Staff Classification	Number of Professionals
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria
- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews
- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting



## PROFESSIONAL QUALIFICATIONS (CONTINUED)

### ➤ *Professional Staff Resources (Continued)*

- Audits of franchise fees received from outside franchisees
- Preparation of annual reports to the State Department of Banking and Finance
- Audits of Internal Controls – Governmental Special Project
- Assistance with Implementation of current GASB pronouncements

### ➤ *Current and Near Future Workload*

In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

### ➤ *Identification of Audit Team*

The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

**Jim Hartley, CPA** – Engagement Partner (resume attached)  
Will assist in the field as main contact

**Jay McBee, CPA** – Technical Reviewer (resume attached)

**Christine Kenny, CPA** – Senior (resume attached)

## **Jim Hartley**

*Partner – DiBartolomeo, McBee, Hartley & Barnes*

### **Experience and Training**

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

### **Recent Engagements**

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall’s Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

### **Education and Registrations**

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

### **Professional Affiliations**

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

### **Volunteer Service**

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

## **Jay L. McBee**

*Partner – DiBartolomeo, McBee, Hartley & Barnes*

### **Experience and Training**

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

### **Recent Engagements**

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

### **Education and Registrations**

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

### **Professional Affiliations**

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

### **Volunteer Service**

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

## **Christine M. Kenny, CPA**

### ***Senior Staff – DiBartolomeo, McBee, Hartley & Barnes***

#### **Experience and training**

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- 100 hours of relevant government CPE credits over the past 3 years.

#### **Recent Engagements**

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures.

Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall’s Point, and Town of St. Lucie Village.

#### **Education and Registrations**

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

## PROFESSIONAL QUALIFICATIONS (CONTINUED)

### ➤ *Governmental Audit Experience*

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

## ADDITIONAL DATA

### ➤ *Procedures for Ensuring Quality Control & Confidentiality*

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence
- Assignment of professional personnel to engagements
- Consultation on technical matters
- Supervision of engagement personnel
- Hiring and employment of personnel
- Professional development
- Advancement
- Acceptance and continuance of clients
- Inspection and review system

### ➤ *Independence*

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, independent auditors must exercise utmost care in the performance of their duties.

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

## ADDITIONAL DATA (CONTINUED)

### ➤ *Independence (Continued)*

- Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
- ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
- Chapter 21A-21, Florida Administrative Code
- Section 473.315, Florida Statutes
- Government Auditing Standards, issued by the Comptroller General of the United States

### ➤ *Computer Auditing Capabilities*

DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

- Understand the computer control environment's effect on internal controls
- Conclude on whether aspects of the environment require special audit attention
- Make preliminary determination of comments for inclusion in our management letter

*This evaluation includes:*

- System hardware and software
- Organization and administration
- Access

## Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	<b>Jim Hartley</b>			√	<b>250-300</b>
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	<b>Mark Barnes</b>		√	√	<b>800</b>
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	<b>Jim Hartley</b>	√	√	√	<b>600</b>
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	<b>Jim Hartley</b>			√	<b>100</b>
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	<b>Jay McBee</b>				<b>60</b>
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	<b>Jay McBee</b>				<b>60</b>
Tradition Community Development District 1-10 Alan Mishlove, District Finance Manager (407)382-3256	2002 - current	√	<b>Jim Hartley</b>			√	<b>350</b>
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>



## TECHNICAL APPROACH

**a. *An Express Agreement to Meet or Exceed the Performance Specifications.***

1. The audit will be conducted in compliance with the following requirements:
  - a. Rules of the Auditor General for form and content of governmental audits
  - b. Regulations of the State Department of Banking and Finance
  - c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.
2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1<sup>st</sup> of the following year. In order to ensure this we will perform interim internal control testing as required by January 31<sup>st</sup> from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1<sup>st</sup>. We will also review all minutes and subsequent needs related to the review of the minutes by January 30<sup>th</sup>. Follow up review will be completed as necessary.

***b. A Tentative Schedule for Performing the Key phases of the Audit***

<b>Audit Phase and Tasks</b>	<b>Oct.</b>	<b>Nov.</b>	<b>Dec.</b>	<b>Jan.</b>	<b>Feb.</b>	<b>Mar.</b>	<b>Apr.</b>
<b><i>I. Planning Phase:</i></b>							
Meetings and discussions with Eagle Hammock Community Development District personnel regarding operating, accounting and reporting matters							
Discuss management expectations, strategies and objectives							
Review operations							
Develop engagement plan							
Study and evaluate internal controls							
Conduct preliminary analytical review							
<b><i>II. Detailed Audit Phase:</i></b>							
Conduct final risk assessment							
Finalize audit approach plan							
Perform substantive tests of account balances							
Perform single audit procedures (if applicable)							
Perform statutory compliance testing							
<b><i>III. Closing Phase:</i></b>							
Review subsequent events, contingencies and commitments							
Complete audit work and obtain management representations							
Review proposed audit adjustments with client							
<b><i>IV. Reporting Phase:</i></b>							
Review or assist in preparation of financial statement for Eagle Hammock Community Development District							
Prepare management letter and other special reports							
Exit conference with Eagle Hammock Community Development District officials and management							
Delivery of final reports							

**b. SPECIFIC AUDIT APPROACH**

**Our partners are not strangers who show up for an entrance conference and an exit conference.** We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

**Planning Phase**

**Meetings and Expectations:**

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Eagle Hammock Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

## **Review Operations and Develop Engagement Plan**

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

## **Study and Evaluate Internal Control**

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

## **Conduct Preliminary Analytical Review**

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

## Detailed Audit Phase

### **Conduct Final Risk Assessment and Prepare Audit Programs**

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

### **Perform Substantive Tests of Account Balances**

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

### **Perform Single Audit Procedures (if applicable)**

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

## **Perform Statutory Compliance Testing**

We have developed audit programs for Eagle Hammock Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

### **Closing Phase**

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

### **Reporting Phase**

#### **Financial Statement Preparation**

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

#### **Management Letters**

***We want to help you solve problems before they become major.***

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

#### **Exit Conferences and Delivery of Reports**

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

## **PROPOSED AUDIT FEE FOR EACH YEAR OF THE FIVE YEARS**

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Eagle Hammock Community Development District for the five years as follows:

September 30, 2022	\$ 3,450
September 30, 2023	\$ 3,500
September 30, 2024	\$ 3,600
September 30, 2025	\$ 3,750
September 30, 2026	\$ 3,900

In years of new debt issuance fees may be adjusted based on review with management.

## SECTION B





**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

**EAGLE HAMMOCK**  
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: February 01, 2023  
5:00PM

**Submitted to:**

Eagle Hammock  
Community Development District  
c/o District Manager  
219 East Livingston Street  
Orlando, FL 32801

---

**Submitted by:**

Antonio J. Grau, Partner  
Grau & Associates  
951 Yamato Road, Suite 280  
Boca Raton, Florida 33431

**Tel** (561) 994-9299  
(800) 229-4728

**Fax** (561) 994-5823

[tgrau@graucpa.com](mailto:tgrau@graucpa.com)

[www.graucpa.com](http://www.graucpa.com)



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

February 01, 2023

Eagle Hammock Community Development District  
c/o District Manager  
219 East Livingston Street  
Orlando, FL 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2022, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Eagle Hammock Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

## Why Grau & Associates:

### Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

### Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

### Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

### Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

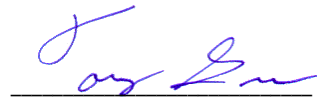
### **Complying With Standards**

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts, and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA ([tgrau@graucpa.com](mailto:tgrau@graucpa.com)) or Racquel McIntosh, CPA ([rmcintosh@graucpa.com](mailto:rmcintosh@graucpa.com)) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,  
Grau & Associates



Antonio J. Grau

# **Firm Qualifications**



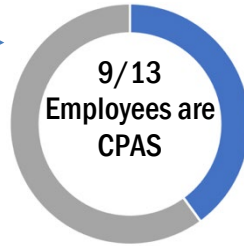
**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## Grau's Focus and Experience

### Our Team



3 Partners  
10 Professional Staff  
2 Administrative Professionals



# 2005

Year founded

### Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

Quality Controls

- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



**FICPA Peer Review Program**  
Administered in Florida  
by The Florida Institute of CPAs



Peer Review  
Program

**AICPA Peer Review Program**  
Administered in Florida  
by the Florida Institute of CPAs

February 20, 2020

Antonio Grau  
Grau & Associates  
951 Yamato Rd Ste 280  
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee  
paul@ficpa.org  
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | [www.ficpa.org](http://www.ficpa.org)

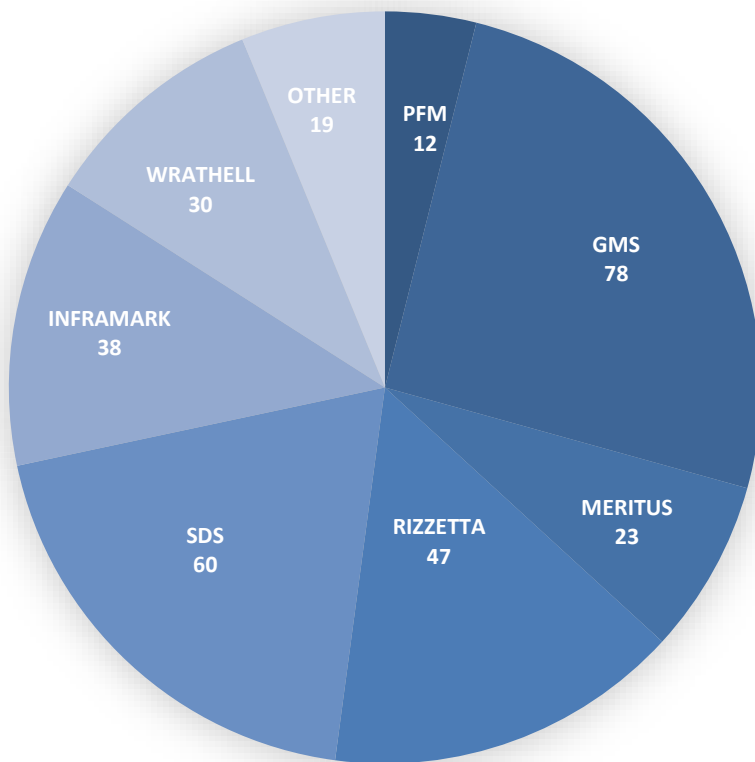
## **Firm & Staff Experience**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



## GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



### Profile Briefs:

#### **Antonio J GRAU, CPA (Partner)**

*Years Performing Audits: 30+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*24 hours; Accounting,*

*Auditing and Other:*

*56 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, GFOA*

#### **Racquel McIntosh, CPA (Partner)**

*Years Performing Audits: 14+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*47 hours; Accounting,*

*Auditing and Other:*

*58 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, FASD*

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

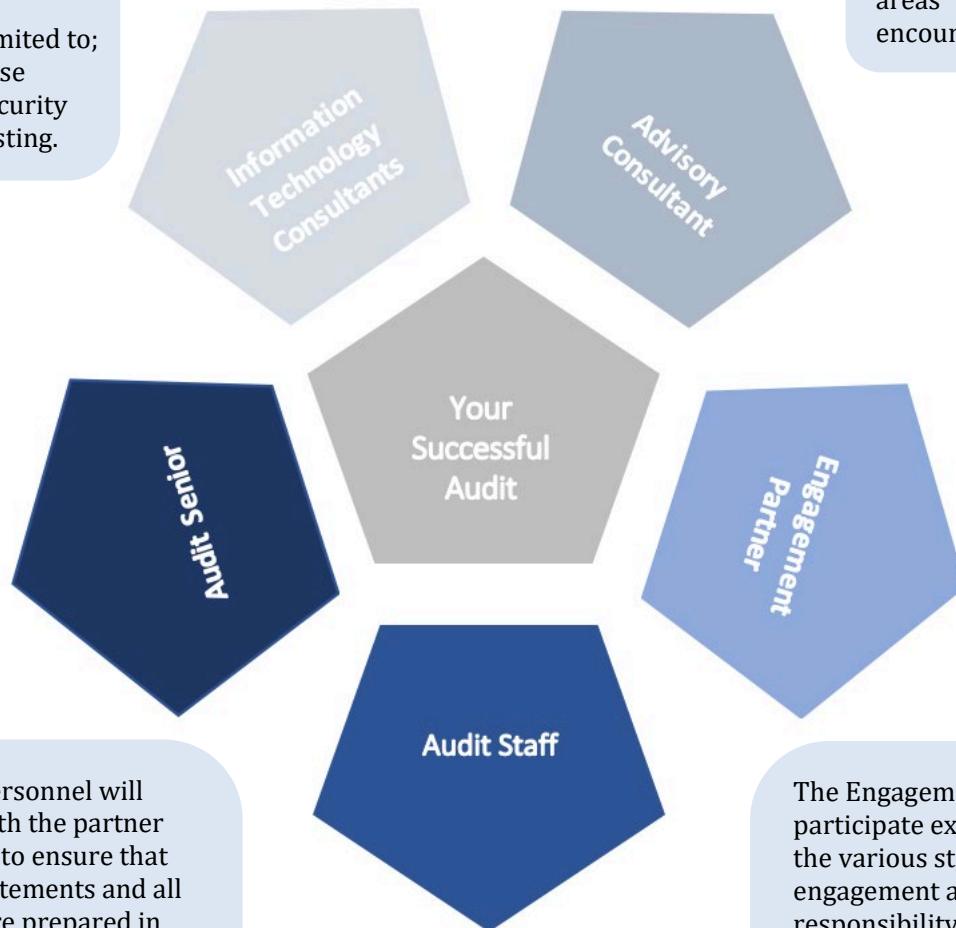
-Racquel McIntosh

## **YOUR ENGAGEMENT TEAM**

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



# Antonio 'Tony' J. Grau, CPA

## Partner

Contact: [tgrau@graucpa.com](mailto:tgrau@graucpa.com) | (561) 939-6672

### Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

### Education

University of South Florida (1983)  
Bachelor of Arts  
Business Administration

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### Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District  
Dunes Community Development District  
Fishhawk Community Development District (I,II,IV)  
Grand Bay at Doral Community Development District  
Heritage Harbor North Community Development District

St. Lucie West Services District  
Ave Maria Stewardship Community District  
Rivers Edge II Community Development District  
Bartram Park Community Development District  
Bay Laurel Center Community Development District

Boca Raton Airport Authority  
Greater Naples Fire Rescue District  
Key Largo Wastewater Treatment District  
Lake Worth Drainage District  
South Indian River Water Control

### Professional Associations/Memberships

American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants  
City of Boca Raton Financial Advisory Board Member

Florida Government Finance Officers Association  
Government Finance Officers Association Member

### Professional Education (over the last two years)

#### Course

Government Accounting and Auditing  
Accounting, Auditing and Other  
Total Hours

#### Hours

24  
56  
80 (includes of 4 hours of Ethics CPE)



# Racquel C. McIntosh, CPA

## Partner

Contact : [rmcintosh@graucpa.com](mailto:rmcintosh@graucpa.com) | (561) 939-6669

### Experience

Racquel has been providing government audit, accounting and advisory services to our clients for over 14 years. She serves as the firm's quality control partner; in this capacity she closely monitors engagement quality ensuring standards are followed and maintained throughout the audit.

Racquel develops in-house training seminars on current government auditing, accounting, and legislative topics and also provides seminars for various government organizations. In addition, she assists clients with implementing new accounting software, legislation, and standards.

### Education

Florida Atlantic University (2004)

Master of Accounting

Florida Atlantic University (2003)

Bachelor of Arts:

Finance, Accounting

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### Clients Served (partial list)

(>300) Various Special Districts, including:  
Carlton Lakes Community Development District  
Golden Lakes Community Development District  
Rivercrest Community Development District  
South Fork III Community Development District  
TPOST Community Development District

Westchase Community Development District  
Monterra Community Development District  
Palm Coast Park Community Development District  
Long Leaf Community Development District  
Watergrass Community Development District

East Central Regional Wastewater Treatment Facilities  
Indian Trail Improvement District  
Pinellas Park Water Management District  
Ranger Drainage District  
South Trail Fire Protection and Rescue Service District

### Professional Associations/ Memberships

American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants

FICPA State & Local Government Committee  
FGFOA Palm Beach Chapter

### Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	47
Accounting, Auditing and Other	58
Total Hours	<u>105</u> (includes of 4 hours of Ethics CPE)

# References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

### Dunes Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 1998
<b>Client Contact</b>	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

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### Two Creeks Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2007
<b>Client Contact</b>	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

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### Journey's End Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2004
<b>Client Contact</b>	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

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# **Specific Audit Approach**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# **AUDIT APPROACH**

## **Grau's Understanding of Work Product / Scope of Services:**

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

## **Proposed segmentation of the engagement**

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



## **Phase I - Preliminary Planning**

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

### **During this phase we will perform the following activities:**

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.



## **Phase II – Execution of Audit Plan**

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

## **Phase III - Completion and Delivery**

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

### **Communications**

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

# **Cost of Services**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2022-2026 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2022	\$3,800
2023	\$3,900
2024	\$4,000
2025	\$4,100
2026	<u>\$4,200</u>
<b>TOTAL (2022-2026)</b>	<b><u>\$20,000</u></b>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or additional Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

# **Supplemental Information**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **PARTIAL LIST OF CLIENTS**

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
<b>TOTAL</b>	<b>333</b>	<b>5</b>	<b>3</b>	<b>328</b>	

## **ADDITIONAL SERVICES**

### **CONSULTING / MANAGEMENT ADVISORY SERVICES**

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

### **ARBITRAGE**

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

**73**

Current  
Arbitrage  
Calculations

**We look forward to providing Eagle Hammock Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates  
please visit us on [www.graucpa.com](http://www.graucpa.com).**

Eagle Hammock CDD Auditor Selection							
	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understading of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
DiBartolomeo, McBee, Hartley & Barnes					2022- \$3,450 2023- \$3,500 2024- \$3,600 2025- \$3,750 2026- \$3,900		
Grau & Associates					2022- \$3,800 2023- \$3,900 2024- \$4,000 2025- \$4,100 2026- \$4,200		



# Board of Supervisors Meeting

# MINUTES

**MINUTES OF MEETING  
EAGLE HAMMOCK  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Eagle Hammock Community Development District was held on Wednesday, **December 8, 2022** at 10:00 a.m. at 4900 Dundee Road, Winter Haven, Florida and by Zoom.

Present and constituting a quorum were:

Brian Walsh	Chairman
Brent Elliott	Vice Chairman <i>(Resigned during meeting)</i>
Halsey Carson	Assistant Secretary <i>(Resigned during meeting)</i>

Also, present were:

Jill Burns	District Manager, GMS
Lauren Gentry	District Counsel, KE Law
Rodney Gadd	District Engineer, Hunter Engineering
Clayton Smith	Field Manager, GMS
Jeff Shenefield	Appointed as Assistant Secretary
Garret Parkinson	Appointed as Assistant Secretary
Joel Adams	Appointed as Assistant Secretary
Milton Andrade	Appointed as Chairman

*The following is a summary of the discussions and actions taken at the December 8, 2022 Eagle Hammock Community Development District's Regular Board of Supervisor's Meeting.*

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Burns called the meeting to order. Three Supervisors were in attendance at the meeting constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

There were no members of the public present.

**THIRD ORDER OF BUSINESS**

**Organizational Matters**

- A. Swearing in of Appointed Supervisor Brian Walsh (Appointed at the August 24, 2022 Board Meeting)**

Ms. Burns stated that the swearing in of Brian Walsh was already completed prior to the start of the meeting.

**B. Acceptance of Letters of Resignation from Supervisors Dottie Mobley and Wendy Kerr**

Ms. Burns stated that they had received letters of resignation from Dottie Mobley and Wendy Kerr and asked for a motion to accept.

On MOTION by Mr. Walsh, seconded by Mr. Elliott, with all in favor, Acceptance of Letters of Resignation from Supervisors Dottie Mobley and Wendy Kerr, was approved.

**C. Appointment to Fill Vacant Board Seats (Seat #3 and Seat #5)**

Ms. Burns stated that the above resignations left seats #3 and #5 vacant and asked if there was a nomination for seat #3. Mr. Walsh nominated Jeff Shenefield.

On MOTION by Mr. Walsh, seconded by Mr. Elliott, with all in favor, Appointing Jeff Shenefield to Seat #3 of the Board of Supervisors, was approved.

Ms. Burns asked if there was a nomination for seat #5. Mr. Walsh nominated Garrett Parkinson.

On MOTION by Mr. Walsh, seconded by Mr. Elliott, with all in favor, Appointing Garrett Parkinson to the Board of Supervisors, was approved.

**D. Administration of Oaths to Newly Appointed Supervisor**

Ms. Burns gave the oaths of office to Mr. Shenefield and Mr. Parkinson, swearing them onto the Board. Mr. Elliot and Mr. Carson resigned, and Ms. Burns asked for a motion to approve.

On MOTION by Mr. Walsh, seconded by Mr. Shenefield, with all in favor, the Resignations of Brent Elliott and Halsey Carson, were approved.

Ms. Burns asked if there was a nomination to fill the vacancies. Mr. Walsh nominated Joel Adams to seat #1 and Milton Andrade to seat #2, and the Board approved. Swearing in would occur at the next meeting due to the members being absent.

On MOTION by Mr. Walsh, seconded by Mr. Shenefield, with all in favor, Appointing of Joel Adams to Brent Elliot's seat and Milton Andrade to Halsey Carson's seat, was approved.

#### **E. Consideration of Resolution 2023-01 Electing Officers**

Ms. Burns noted that the electing officers would be Milton Andrade as Chair, Brian Walsh as Vice Chair, and the other three Supervisors will serve as Assistant Secretaries as well as George Flint. Ms. Burns would serve as Secretary.

On MOTION by Mr. Walsh, seconded by Mr. Parkinson, with all in favor, Resolution 2023-01 Electing Officers as slated above, was approved.

#### **FOURTH ORDER OF BUSINESS**

##### **Approval of Minutes of the August 24, 2022 Board of Supervisors Meeting**

Ms. Burns presented the August 24, 2022 Board of Supervisors meeting minutes. She asked for any comments, corrections, or changes. The Board had no changes to the minutes.

On MOTION by Mr. Walsh, seconded by Mr. Parkinson, with all in favor, the Minutes of the August 24, 2022 Board of Supervisors Meeting, were approved.

#### **FIFTH ORDER OF BUSINESS**

##### **Appointment of Audit Committee**

Ms. Burns asked if the Board wished to appoint themselves as the audit committee, and the Board approved.

On MOTION by Mr. Walsh, seconded by Mr. Parkinson, with all in favor, Appointing of the Board as the Audit Committee, was approved.

#### **SIXTH ORDER OF BUSINESS**

##### **Staff Reports**

**A. Attorney**

Ms. Gentry stated that it was time for her office to start looking at amenity rules, and therefore they would work on putting them together. She asked who she needed to talk to about what amenities were planned, and Mr. Walsh responded that Mr. Andrade would be best to answer that.

**B. Engineer**

Mr. Gadd stated that he had nothing further to report but was happy to answer any questions. Hearing none, the next item followed.

**C. Field Manager's Report****i. Consideration of Proposals for Landscape Maintenance Services****a) Prince and Sons, Inc****b) Weber Environmental Services, Inc.**

Mr. Smith presented the Field Managers report, noting that there were two proposals for landscape maintenance that he had brought for the Board. He added that landscape and aquatics were being maintained well, and that they were doing services as needed around the area. He also presented a picture of the amenity facility as it was being constructed.

On MOTION by Mr. Walsh, seconded by Mr. Shenefield, with all in favor, the Prince and Sons Proposal for Landscape Maintenance Services, was approved.

**ii. Consideration of Proposals for Aquatic Maintenance Services****a) Aquatic Weed Management, Inc.****b) Sitex Aquatics**

Mr. Smith presented the received proposals from Aquatic Weed Management, Inc., as well as from Sitex Aquatics. He strongly suggested the Board choose Aquatic Weed Management, Inc., and the Board approved. It was noted that Counsel would draft the agreement.

On MOTION by Mr. Walsh, seconded by Mr. Shenefield, with all in favor, the Aquatic Weed Management, Inc. Proposal for Aquatic Maintenance Services, was approved.

**D. District Manager's Report**

**i. Conveyance of Common Area**

Ms. Burns noted that the conveyance of the parcel areas and tracts had not been done yet, adding that there are a couple of irrigation controllers that had to be located before it could be completed. She suggested they make a motion that once it is substantially put together, authorize Ms. Gentry to put together the conveyance package and authorize the Chair to sign.

On MOTION by Mr. Walsh, seconded by Mr. Shenefield, with all in favor, the Conveyance of Common Area and Authorization for Ms. Gentry to put together the documents and Authorization for the Chair to Sign, was approved in substantial form.

**ii. Setting a Public Hearing Date on Amenity Rules and Rates for February 9, 2023**

Ms. Burns suggested that they put together a date for the public hearing and put together the rules to be adopted during this time. The Board agreed on February 9, 2023 as the public hearing date at 10:00 a.m. at the current location.

On MOTION by Mr. Walsh, seconded by Mr. Parkinson, with all in favor, the Public Hearing Date on Amenity Rules and Rates for February 9, 2023 at 10:00 a.m. at the Current Location, was approved.

**iii. Balance Sheet & Income Statement**

Ms. Burns presented the financial and stated that there was no action necessary by the Board.

**SEVENTH ORDER OF BUSINESS****Other Business**

There being none, the next item followed.

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

There being none, the next item followed.

**NINTH ORDER OF BUSINESS****Adjournment**

On MOTION by Mr. Walsh, seconded by Mr. Shenefield, with all in favor, the meeting was adjourned.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman



**MINUTES OF MEETING  
EAGLE HAMMOCK  
COMMUNITY DEVELOPMENT DISTRICT**

The Audit Committee meeting of the Eagle Hammock Community Development District was held on Wednesday, **December 8, 2022** at 10:20 a.m. at 4900 Dundee Road, Winter Haven, Florida and by Zoom.

Present for the Audit Committee were:

Jeff Shenefield  
Brian Walsh  
Garret Parkinson

Also, present were:

Jill Burns	District Manager, GMS
Lauren Gentry	District Counsel, KE Law
Rodney Gadd	District Engineer, Hunter Engineering
Clayton Smith	Field Manager, GMS

*The following is a summary of the discussions and actions taken at the December 8, 2022 Eagle Hammock Community Development District's Audit Committee Meeting.*

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Burns called the meeting to order.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

There were no members of the public present.

**THIRD ORDER OF BUSINESS**

**Audit Services**

**A. Approval of Request for Proposals and Selection Criteria**

Ms. Burns stated that there was a request for proposals and selection criteria included in the package for review, adding that they would be due back February 1<sup>st</sup> when they could be brought back at the February meeting where the Board could review and rank them at that time. She asked for a motion to authorize staff to issue the RFP and approve the selection criteria.

On MOTION by Mr. Shenfield, seconded by Mr. Parkinson, with all in favor, the Request for Proposals and Selection Criteria, was approved.

**FOURTH ORDER OF BUSINESS**

**Adjournment**

Ms. Burns asked for a motion to adjourn.

On MOTION by Mr. Walsh, seconded by Mr. Shenefield, with all in favor, the meeting was adjourned.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## SECTION V

# SECTION A

# SECTION 1

## **RESOLUTION 2023-02**

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT ADOPTING AMENITY POLICIES AND RATES INCLUDING SUSPENSION AND TERMINATION POLICIES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Eagle Hammock Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

**WHEREAS**, Chapters 120 and 190, *Florida Statutes*, authorize the District to adopt rules, rates, charges and fees to govern the administration of the District and defray costs of operation and to adopt resolutions as may be necessary for the conduct of District business; and

**WHEREAS**, the Board of Supervisors (“Board”) finds that it is in the best interests of the District to adopt by resolution the Amenity Policies and Rates (together, “Amenity Rules”), attached hereto as **Exhibit A** for immediate use and application; and

**WHEREAS**, the Board further finds that the imposition of fees for utilization of the recreation facilities and related services is necessary in order to provide for the expenses associated with the operation and maintenance of the recreation facilities and is in the best interests of the District; and

**WHEREAS**, the Board finds that the fee structure outlined in **Exhibit A** is just and equitable having been based upon (i) the amount of service furnished; and (ii) other factors affecting the use of the facilities furnished; and

**WHEREAS**, the Board has complied with applicable Florida law concerning rule development and adoption, including holding the requisite public hearing.

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1.** The attached Amenity Rules are hereby adopted pursuant to this resolution as necessary for the conduct of District business. These Amenity Rules shall stay in full force and effect until such time as they are otherwise amended by the Board.

**SECTION 2.** The fees in **Exhibit A** are just and equitable and have been based upon (i) the amount of service furnished; and (ii) other factors affecting the use of the facilities furnished.

**SECTION 3.** Fees for use of the District's recreation facilities and services are adopted in accordance with **Exhibit A** for the purpose of providing revenues to maintain the operation and maintenance of the facilities, and are hereby ratified, approved and confirmed.

**SECTION 4.** If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

**SECTION 5.** This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

**PASSED AND ADOPTED** this 9th day of February, 2023.

ATTEST:

**EAGLE HAMMOCK COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

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Chairperson, Board of Supervisors

**Exhibit A:**    Amenity Policies and Rates

## **EXHIBIT A**



# **EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT**

## **AMENITY POLICIES AND RATES**

**ADOPTED – FEBRUARY 9, 2023 <sup>1</sup>**

<sup>1</sup> LAW IMPLEMENTED: SS. 190.011, 190.035, FLA. STAT. (2021); in accordance with Chapter 190 of the Florida Statutes, and on February 9, 2023 at a duly noticed public meeting and after a duly noticed public hearing, the Board of Supervisors of the Eagle Hammock Community Development District adopted the following rules, policies and rates governing the operation of the District's facilities and services.

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## DEFINITIONS

**“Amenities” or “Amenity Facilities”**– shall mean the properties and areas owned by the District and intended for recreational use and shall include, but not specifically be limited to swimming pool, pool deck, tot lot, and playground, together with their appurtenant facilities and areas.

**“Amenity Policies” or “Policies” and “Amenity Rates”** – shall mean these Amenity Policies and Rates of the Eagle Hammock Community Development District, as amended from time to time. The Board of Supervisors reserves the right to amend or modify these Policies, as necessary and convenient, in their sole and absolute discretion, and will notify Patrons of any changes. Patrons may obtain the currently effective Policies from the District Manager’s Office. The Board of Supervisors and District Staff shall have full authority to enforce the Amenity Policies.

**“Amenity Manager”** – shall mean the District Manager or that person or firm so designated by the District’s Board of Supervisors, including their employees.

**“Amenity Rates”** – shall mean those rates and fees established by the Board of Supervisors of the Eagle Hammock Community Development District as provided in **Exhibit A** attached hereto.

**“Access Card”** – shall mean an electronic Access Card issued by the District Manager to each Patron (as defined herein) to access the Amenity Facilities.

**“Board of Supervisors” or “Board”** – shall mean the Board of Supervisors of the Eagle Hammock Community Development District.

**“District”** – shall mean the Eagle Hammock Community Development District.

**“District Staff”** – shall mean the professional management company with which the District has contracted to provide management services to the District, the Amenity Manager, and District Counsel.

**“Guest”** – shall mean any person or persons, other than a Resident or Non-Resident Patron, who are expressly authorized by the District to use the Amenities, or invited for a specific visit by a Patron to use the Amenities.

**“Homeowners Association” or “HOA” or “POA”** – shall mean an entity or entities, including its/their employees and agents, which may have jurisdiction over lands located within the District, either now or in the future, which may exist to aid in the enforcement of deed restrictions and covenants applicable to lands within the District.

**“Household”** – shall mean a residential unit or a group of individuals residing within a Resident’s home. ***This does not include visiting friends, guests, relatives or extended family not permanently residing in the home.*** Upon District’s request, proof of residency for individuals over the age of eighteen (18) years may be required by driver’s license or state or federal issued form of identification, including a signed affidavit of residency.

**“Non-Resident”** – shall mean any person who does not own property within the District.

**“Non-Resident Patron”** – shall mean any person or Household not owning property in the District who is paying the Annual User Fee to the District for use of all Amenity Facilities.

**“Non-Resident User Fee” or “Annual User Fee”** – shall mean the fee established by the District for any person that is not a Resident and wishes to become a Non-Resident Patron. The amount of the Annual User Fee is set forth herein, and that amount is subject to change based on Board action.

**“Patron”** – shall mean Residents, Guests, Non-Resident Patrons and Renters.

**“Renter”** – shall mean a tenant, occupant or an individual maintaining his or her residence in a home located within the District pursuant to a valid rental or lease agreement. Proof of valid rental or lease agreement shall be required.

**“Resident”** – shall mean any person or Household owning property within the District, or any Renter who has been approved for issuance of an Access Card.

The words "hereof," "herein," "hereto," "hereby," “hereinafter” and "hereunder" and variations thereof refer to the entire Amenity Policies and Rates.

All words, terms and defined terms herein importing the singular number shall, where the context requires, import the plural number and vice versa.

## AMENITIES ACCESS AND USAGE

- (1) **General.** Only Patrons have the right to use the Amenities; provided, however, that certain community programming events may be available to the general public where permitted by the District, and subject to payment of any applicable fees and satisfaction of any other applicable requirements, including adherence to these Amenity Policies and execution of waivers and hold harmless agreements, if any.
- (2) **Use at your Own Risk.** *All persons using the Amenities do so at their own risk and agree to abide by the Amenity Policies. The District shall assume no responsibility and shall not be liable in any incidents, accidents, personal injury or death, or damage to or loss of property arising from the use of the Amenities or from the acts, omissions or negligence of other persons using the Amenities.*
- (3) **Resident Access and Usage.** Residents are permitted to access and use the Amenities in accordance with the policies and rules set forth herein, and are not responsible for paying the Annual Non-Resident User Fee set forth herein. In order to fund the operation, maintenance and preservation of the facilities, projects and services of the District, the District levies maintenance special assessments payable by property owners within the District, in accordance with the District's annual budget and assessment resolutions adopted each fiscal year, and may additionally levy debt service assessments payable by property owners to repay debt used to finance public improvements. Residents shall not be entitled to a refund of any maintenance special assessments or debt service special assessments due to closure of the Amenities or suspension of that Resident's access privileges. Residents must complete the "Amenity Access Registration Form" prior to access or use of the Amenities, attached hereto as **Exhibit B**, and receive an Access Card.
- (4) **Non-Resident Patron Access and Usage.** A Non-Resident Patron must pay the Annual Non-Resident User Fee to have the right to use the Amenities for one full year, which year begins from the date of receipt of payment by the District. This fee must be paid in full before the Non-Resident may use the Amenities. Each subsequent Annual Non-Resident User Fee shall be paid in full on the anniversary date of application. Annual Non-Resident User Fees may be renewed no more than thirty (30) days in advance of the date of expiration and for no more than one calendar year. Multi-year memberships are not available. The Annual Non-Resident User Fee is nonrefundable and nontransferable. Non-Resident Patrons must complete the Amenity Facilities Access Registration Form prior to access or use of the Amenities.
- (5) **Guest Access and Usage.** Each Patron Household is entitled to bring four (4) persons as Guests to the Amenities at one time. District Staff shall be authorized to verify and enforce the authorized number of Guests. A Patron must always accompany its Guests during its Guests' use of the Amenities and are responsible for all actions, omissions and negligence of such Guests, including Guests' adherence to the Amenity Policies. Violation of these Amenity Policies by a Guest may result in suspension or termination of the Patron's access and usage privileges. *Exceeding the authorized number of Guests specified above shall be grounds for suspension or termination of a Patron Household's access and usage privileges.*
- (6) **Renter's Privileges.** Residents who rent or lease residential units in the District shall have the right to designate the Renter of a residential unit as the beneficial users of the Resident's privileges to use the Amenities, subject to requirements stated herein.

Resident shall provide a written notice to the District Manager designating and identifying the Renter who shall hold the beneficial usage rights, submitting with such notice the Renter's proof of residency (i.e., a copy of the lease agreement). Upon notice, Resident shall be required to pay any applicable fee before his or her Renter receives an Access Card. Renter's Access Card shall expire at the end of the lease term and may be reactivated upon provision of proof of residency.

Renter who is designated by a Resident as the beneficial user of the Resident's rights to use the Amenities shall be entitled to the same rights and privileges to use the Amenities as the Resident, subject to all

Amenity Policies. During the period when a Renter is designated as the beneficial user, the Resident shall not be entitled to use the Amenities. In other words, Renter's and Resident's cannot simultaneously hold Amenity privileges associated with that residential unit. Residents may retain their Amenities rights in lieu of granting them to their Renters.

Residents shall be responsible for all charges incurred by their Renters which remain unpaid after the customary billing and collection procedures established by the District. Residents are responsible for the deportment of their respective Renter, including the Renter's adherence to the Amenity Policies.

- (7) **Access Cards.** Access Cards will be issued to each Household at the time they are closing upon property within the District, or upon approval of Non-Resident Patron application and payment of applicable Annual User Fee, or upon verification and approval of Renter designation. Proof of property ownership may be required annually. All Patrons must use their Access Card for entrance to the Amenities. A maximum of two (2) Access Cards will be issued per Household.

All Patrons must use their Access Cards for entrance to the Amenity Facilities. Each Household will be authorized two (2) initial Access Cards free of charge after which a fee shall be charged for each additional Access Card in accordance with the Amenity Rates then in effect.

Patrons must scan their Access Cards in the card reader to gain access to the Amenities. This Access Card system provides a security and safety measure for Patrons and protects the Amenities from non-Patron entry. Under no circumstances shall a Patron provide their Access Card to another person, whether Patron or non-Patron, to allow access to the Amenities, and under no circumstances shall a Patron intentionally leave doors, gates, or other entrance barriers open to allow entry by non-Patrons

Access Cards are the property of the District and are non-transferable except in accordance with the District's Amenity Policies. All lost or stolen cards must be reported immediately to District Staff. Fees shall apply to replace any lost or stolen cards.

## GENERAL AMENITY POLICIES

- (1) **Hours of Operation.** All hours of operation of the Amenities will be established and published by the District on its website and/or posted at the applicable Amenity facility. The District may restrict access or close some or all of the Amenities due to inclement weather, for purposes of providing a community activity, for making improvements, for conducting maintenance, or for other purposes as circumstances may arise. Any programs or activities of the District may have priority over other users of the Amenities. Unless otherwise posted on the website or at the applicable Amenity facility, all outdoor Amenities are open only from dawn until dusk. The specific, current hours of operation for several of the Amenities, which may be amended from time to time and which may be subject to closure for holidays and other special circumstances, are as published on the District's website and/or as posted at the applicable Amenity facility. No Patron is allowed in the service areas of the Amenities.
- (2) **General Usage Guidelines.** The following guidelines supplement specific provisions of the Amenity Policies and are generally applicable and shall govern the access and use of the Amenities:
  - (a) **Registration and Access Cards.** Each Patron must scan in an Access Card in order to access the Amenities and must have his or her assigned Access Card in their possession and available for inspection upon District Staff's request. Access Cards are only to be used by the Patron to whom they are issued. In the case of Guests, Guests must be accompanied by a Patron possessing a valid Access Card at all times.
  - (b) **Attire.** With the exception of the pool and wet areas where bathing suits are permitted, Patrons must be properly attired with shirts and shoes to use the Amenities for each facility's intended use. Bathing suits and wet feet are not allowed indoors with the exception of the bathrooms appurtenant to the pool area.
  - (c) **Food and Drink.** Food and drink will be limited to designated areas only. No glass containers of any type are permitted at any of the Amenities. All persons using any of the Amenities must keep the area clean by properly disposing of trash or debris.
  - (d) **Parking and Vehicles.** Vehicles must be parked in designated areas. Vehicles should not be parked on grass lawns, pond banks, roadsides, or in any way which blocks the normal flow of traffic. During special events, alternative parking arrangements may be authorized but only as directed by District Staff. Off-road bikes/vehicles (including ATVs) and motorized scooters are prohibited on all property owned, maintained and operated by the District or at any of the Amenities within District unless they are owned by the District.
  - (e) **Fireworks/Flames.** Fireworks and open flames of any kind are not permitted anywhere on District-owned property or adjacent areas.
  - (f) **Skateboards, Etc.** Bicycles, skateboards or rollerblades are not permitted on Amenity property which includes, but is not limited to, the amenity parking lot, pool area, open fields, playground area and sidewalks surrounding these areas.
  - (g) **Grills.** Personal barbeque grills are not permitted at the Amenities or on any other District-owned property.
  - (h) **Firearms.** Firearms are not permitted in any of the Amenities or on any District property in each case to the extent such prohibitions are permitted under Florida law. Among other prohibitions, no firearms may be carried to any meeting of the District's Board of Supervisors.
  - (i) **Equipment.** All District equipment, furniture and other tangible property must be returned in good condition after use. Patrons are encouraged to notify District Staff if such items need repair, maintenance or cleaning.
  - (j) **Littering.** Patrons are responsible for cleaning up after themselves and helping to keep the Amenities clean at all times.

- (k) **Bounce Houses and Other Structures.** The installation and use of bounce houses and similar apparatus is prohibited on District property. No exceptions will be made.
- (l) **Excessive Noise.** Excessive noise that will disturb other Patrons is not permitted, including but not limited to use of cellular phones and speakers of any kind that amplify sound.
- (m) **Lost or Stolen Property.** The District is not responsible for lost or stolen items. The Amenity Manager is not permitted to hold valuables or bags for Patrons. All found items should be turned in to the Amenity Manager for storage in the lost and found. Items will be stored in the lost and found for two weeks after which District Staff shall dispose of such items in such manner as determined in its sole discretion; provided, however, that District Staff shall not be permitted to keep such items personally or to give such items to a Patron not otherwise claiming ownership.
- (n) **Trespassing / Loitering.** There is no trespassing or loitering allowed at the Amenities. Any individual violating this policy may be reported to the local authorities.
- (o) **Compliance with Laws and District Rules and Policies.** All Patrons shall abide by and comply with all applicable federal, state and local laws, rules, regulations, ordinances and policies, as well as all District rules and policies, while present at or utilizing the Amenities, and shall ensure that any minor for whom they are responsible also complies with the same. Failure to abide by any of the foregoing may be a basis for suspension or termination of the Patron's privileges to use or access the Amenities.
- (p) **Courtesy.** Patrons and all users shall treat all staff members and other Patrons and Guests with courtesy and respect. Disrespectful or abusive treatment of District Staff or District contractors may result in suspension or termination of Amenity access and usage privileges. If District Staff requests that a Patron leave the Amenity Facilities due to failure to comply with these rules and policies, or due to a threat to the health, safety, or welfare, failure to comply may result in immediate suspension or termination of Amenity access and usage privileges.
- (q) **Profanity/Obscenity.** Loud, profane, abusive, or obscene language or behavior is prohibited.
- (r) **Emergencies.** In the event of an injury or other emergency, please contact 911 and alert District Staff immediately.
- (s) **False Alarms.** Any Patron improperly attempting to enter the Amenity Facilities outside of regular operating hours or without the use of a valid Access Card and who thereby causes a security alert will be responsible for the full amount of any fee charged to the District in connection with such security alert and related response efforts.
- (t) **Outside Vendors/Commercial Activity.** Outside vendors and commercial activity are prohibited on District property unless they are invited by the District as part of a District event or program or as authorized by the District in connection with a rental of the Amenity Facilities.



## SMOKING, DRUGS AND ALCOHOL

Smoking, including using any paraphernalia designed to consume tobacco or other substances such as vaping and electric and non-electronic devices, is prohibited anywhere inside the Amenity Facilities, including any building, or enclosed or fenced area to the maximum extent of the prohibitions set forth in the Florida Clean Indoor Air Act or other subsequent legislation. Additionally, to the extent not prohibited by law, smoking is discouraged in all other areas of the Amenities and on District owned property. All waste must be disposed of in the appropriate receptacles. Any violation of this policy shall be reported to District Staff.

Possession, use and/or consumption of illegal drugs or alcoholic beverages is prohibited at the Amenities and on all other District owned property. Any person that appears to be under the influence of drugs or alcohol will be asked to leave the Amenities. Violation of this policy may result in suspension or termination of Amenity access and usage privileges and illegal drug use may be punished to the maximum extent allowed by law.

## SERVICE ANIMAL POLICY

Dogs or other pets (with the exception of “Service Animals” as defined by Florida law, trained to do work or perform tasks for an individual with a disability, including a physical, sensory, psychiatric, intellectual or other mental disability) are not permitted within any District-owned public accommodations including, but not limited to, Amenity buildings (offices, social halls and fitness center), pools, various sport courts and other appurtenances or related improvements. A Service Animal must be kept under the control of its handler by leash or harness, unless doing so interferes with the Service Animal’s work or tasks or the individual’s disability prevents doing so. The District may remove the Service Animal only under the following conditions:

- If the Service Animal is out of control and the handler does not take effective measures to control it;
- If the Service Animal is not housebroken; or,
- If the Service Animal’s behavior poses a direct threat to the health and safety of others.

The District is prohibited from asking about the nature or extent of an individual’s disability to determine whether an animal is a Service Animal or pet. However, the District may ask whether an animal is a Service Animal required because of a disability and what work or tasks the animal has been trained to perform.

## SWIMMING POOL POLICIES

- (1) **Operating Hours.** Swimming is permitted only during designated hours, as posted at the pool. Swimming after dusk is prohibited by the Florida Department of Health.
- (2) **Swim at Your Own Risk.** No Lifeguards will be on duty. All persons using the pool do so at their own risk and must abide by all swimming pool rules and policies.
- (3) **Supervision of Minors.** Minors fourteen (14) years of age or under must be accompanied by, and supervised by, an adult at least eighteen (18) years of age at all times for usage of the pool. All children five (5) years of age or younger, as well as all children who are unable to swim by themselves, must be supervised by a responsible individual eighteen (18) years of age or older, always within arm's length when on the pool deck or in the pool. All children, regardless of age, using inflatable armbands (i.e., water wings) or any approved Coast Guard flotation device **MUST** be supervised one-on-one by an adult who is in the water and within arm's length of the child.
- (4) **Aquatic Toys and Recreational Equipment.** No flotation devices are allowed in the pool except for water wings and swim rings used by small children, under the direct supervision of an adult as specified in Section (3) immediately above. Inflatable rafts, balls, pool floats and other toys and equipment are prohibited.
- (5) **Prevention of Disease.** All swimmers must shower before initially entering the pool. Persons with open cuts, wounds, sores or blisters, nasal or ear discharge may not use the pool. No person should use the pool with or suspected of having a communicable disease which could be transmitted through the use of the pool.
- (6) **Attire.** Appropriate swimming attire (swimsuits) must be worn at all times. No thongs or Brazilian bikinis are allowed. Wearing prohibited attire will result in immediate expulsion from the pool area.
- (7) **Horseplay.** No jumping, pushing, running, wrestling, excessive splashing, sitting or standing on shoulders, spitting water, or other horseplay is allowed in the pool or on the pool deck area.
- (8) **Diving.** Diving is strictly prohibited at the pool. Back dives, back flips, back jumps, cannonball splashing or other dangerous actions are prohibited.
- (9) **Weather.** The pool and pool area will be closed during electrical storms or when rain makes it difficult to see any part of the pool or pool bottom clearly. The pool will be closed at the first sound of thunder or sighting of lightning and will remain closed for thirty (30) minutes after the last sighting. Everyone must leave the pool deck immediately upon hearing thunder or sighting lightning.
- (10) **Pool Furniture; Reservation of Tables or Chairs.** Tables and chairs may not be removed from the pool deck. Tables or chairs on the deck area may not be reserved by placing towels or personal belongings on them except temporarily to allow the the Patron using them to enter the pool or use the restroom facilities.
- (11) **Entrances.** Pool entrances must be kept clear at all times.
- (12) **Pollution.** No one shall pollute the pool. Anyone who does pollute the pool is liable for any costs incurred in treating and reopening the pool.
- (13) **Swim Diapers.** Children under the age of three (3) years, and anyone who is not reliably toilet trained, must wear rubber lined swim diapers, as well as a swimsuit over the swim diaper, to reduce the health risks associated with human waste contaminating the swimming pool and deck area. If contamination occurs, the pool will be shocked and closed for a period of at least twelve (12) hours. Persons not abiding by this policy shall be responsible for any costs incurred in treating and reopening the pool.
- (14) **Staff Only.** Only authorized staff members and contractors are allowed in the service and chemical storage areas. Only authorized staff members and contractors may operate pool equipment or use pool chemicals.
- (15) **Pool Closure.** In addition to Polk County and the State of Florida health code standards for pools and pool facilities, and as noted above, the pool may be closed for the following reasons:

- During severe weather conditions (heavy rain, lightning and thunder) and warnings, especially when visibility to the pool bottom is compromised (deck also closed).
  - For thirty (30) minutes following the last occurrence of thunder or lightning (deck also closed).
  - Operational and mechanical treatments or difficulties affecting pool water quality.
  - For a reasonable period following any mishap that resulted in contamination of pool water.
  - Any other reason deemed to be in the best interests of the District as determined by District staff.
- (16) **Containers.** No glass, breakable items, or alcoholic beverages are permitted in the pool area. No food or chewing gum is allowed in the pool.
- (17) **No Private Rentals.** The pool area is not available for rental for private events. All pool rules and limitations on authorized numbers of Guests remain in full affect at all times.
- (18) **Programming.** District Staff reserves the right to authorize all programs and activities, including with regard to the number of guest participants, equipment, supplies, usage, etc., conducted at the pool, including swim lessons, aquatic/recreational programs and pool parties. Any organized activities taking place at the Amenity Center must first be approved by the District.

## DOG PARK POLICIES

**The Dog Park is restricted to use only by Patrons of the District and their guests. ALL OTHER PERSONS ARE CONSIDERED TRESPASSERS AND MAY BE PROSECUTED AS SUCH UNDER FLORIDA LAW.**

- (1) Dogs must be on leashes at all times, except within the Dog Park area.
- (2) Dogs inside the Dog park must be under voice control by their handler at all times. If voice control is not possible, do not enter the Dog Park.
- (3) Dog handler must have the leash with them at all times.
- (4) Dogs may not be left unattended and must be within unobstructed sight of the dog handler.
- (5) Dogs must be vaccinated and wear a visible rabies and license tag at all times.
- (6) Limit of 3 dogs per ADULT dog handler.
- (7) Puppies under four months of age should not enter the Dog Park.
- (8) Children under the age of twelve (12) are not permitted within the Dog Park area.
- (9) Dog handlers are responsible for the behavior of their animals.
- (10) Aggressive dogs are not allowed in the Dog Park. Any dogs showing signs of aggression should be removed from the Dog Park immediately.
- (11) Female dogs in heat are not permitted in the Dog Park.
- (12) Human or dog food inside the Dog Park is prohibited.
- (13) Dog handlers must clean up any dog droppings made by their pets.
- (14) Dog handlers must fill in any holes made by their pets.
- (15) Please do not brush or groom pets inside the Dog Park. The Dog Park is for play time.
- (16) Only licensed and insured dog trainers will be permitted to do training at the Dog Park. Owner must register trainer with the District prior to working with the dog.
- (17) The Dog Park is a designated “No Smoking” area.

### **USE OF THE DOG PARK IS AT PATRON’S OWN RISK**

Use of the Dog Park is voluntary and evidences your waiver of any claims against the District resulting from activities occurring at the Dog Park. The District is not responsible for any injury or harm caused by use of the Dog Park.

## PLAYGROUND POLICIES

- (1) **Use at Own Risk.** Patrons may use the playgrounds and parks at their own risk and must comply with all posted signage.
- (2) **Hours of Operation.** Unless otherwise posted, all playground and park hours are from dawn to dusk.
- (3) **Supervision of Children.** Supervision by an adult eighteen (18) years and older is required for children fourteen (14) years of age or under. Children must always remain within the line of sight of the supervising adult. All children are expected to play cooperatively with other children.
- (4) **Shoes.** Proper footwear is required and no loose clothing, especially with strings, should be worn.
- (5) **Mulch.** The mulch material is necessary for reducing fall impact and for good drainage. It is not to be picked up, thrown, or kicked for any reason.
- (6) **Food & Drink.** No food, drinks or gum are permitted on the playground, other than such water in non-breakable containers as may be necessary for reasonable hydration, but are permitted at the parks. Patrons and Guests are responsible for clean-up of any food or drinks brought by them to the parks.
- (7) **Glass.** No glass containers or objects are permitted. Patrons should notify District Staff if broken glass is observed at the playground or parks.

## SUSPENSION AND TERMINATION OF PRIVILEGES

- (1) **General Policy.** All persons using the Amenities and entering District property shall comply with the Amenity Policies established for the safe operations and maintenance of the District's Amenities. In order to protect the rights and privileges of rule-abiding Patrons, inappropriate behavior by Patrons will not be tolerated.
- (2) **Suspension of Access and Use Privileges.** The District, through its Board, District Manager, Amenity Manager and District Counsel shall have the right to restrict, suspend or terminate the Amenity privileges of any person to use the Amenities for any of the following behavior:
  - Submits false information on any application for use of the Amenities;
  - Permits the unauthorized use of an Access Card;
  - Exhibits unsatisfactory behavior, deportment or appearance;
  - Fails to pay amounts owed to the District in a proper and timely manner;
  - Fails to abide by any District rules or policies (e.g., Amenity Policies);
  - Treats the District's supervisors, staff, general/amenity management, contractors or other representatives, or other Patrons, in an unreasonable or abusive manner;
  - Damages or destroys District property; or
  - Engages in conduct that is improper or likely to endanger the health, safety, or welfare of the District, or its supervisors, staff, amenities management, contractors or other representatives, or other residents or guests.
- (3) **Authority of District Staff.** District Staff or their designee, may immediately remove any person from one or all Amenities if any of the above-referenced behaviors are exhibited or actions committed or if in his/her reasonable discretion it is the District's best interests to do so. District Staff may at any time restrict or suspend for cause or causes, including but not limited to those described above, any person's privileges to use any or all of the Amenities until the next regularly scheduled meeting of the Board of Supervisors.
- (4) **Process for Suspension or Termination of Access and Use Privileges.** Subject to the rights of District Staff set forth in Paragraph (3) above, the following process shall govern suspension and termination of privileges:
  - (a) Offenses:
    - i First Offense: Verbal warning by District Staff and suspension from the Amenities for up to one (1) week from the commencement of the suspension. Violation is recorded by District Staff, signed by the individual offender(s), and held on file by the District.
    - ii Second Offense: Automatic suspension of all Amenity privileges for up to thirty (30) days from the commencement of the suspension, with the preparation by District Staff of a written report to be signed by the offender(s) and filed with the District.
    - iii Third Offense: Suspension of all Amenity privileges for up to one (1) year. Such suspension shall run to the next regular meeting of the Board of Supervisors. At said meeting, the record of all previous offenses will be presented to the Board for recommendation of termination of the offender(s) privileges for one (1) calendar year. The length of the suspension is in the discretion of the Board and may be for less than one (1) year.
  - (b) Each offense shall expire one (1) year after such offense was committed, at which time the number of offenses on record for such offender(s) shall be reduced by one. For example, if a first offense is committed on February 1 and a second offense on August 1, there will be two offenses on record until February 1 of the following year, at which time the first offense will expire and the second

offense will thereafter be considered a first offense until it expires on the following August 1. The provisions of this Paragraph shall not at any time serve to reduce any suspensions or terminations, which may have been imposed prior to the expiration of any offenses

- (c) Notwithstanding the foregoing, any time a user of the Amenity is arrested for an act committed, or allegedly committed, while on the premises of the Amenity, or violates these Policies in a manner that, in the discretion of the District Staff upon consultation with one Board member, justifies suspension beyond the guidelines set forth above, such offender shall have all amenity privileges immediately suspended until the next Board of Supervisors meeting. At the Board meeting, the Board will be presented with the facts surrounding the arrest or violation and the Board may make a recommendation of suspension or termination of the offender's privileges, which suspension or termination may include members of the offender's Household and may, upon the first offense, equal or exceed one year. In situations that pose a long-term or continuing threat to the health, safety and welfare of the District and its residents and users, permanent termination of Amenity privileges may be warranted and considered.
- (d) Any suspension or termination of Amenity privileges may be appealed to the Board of Supervisors for reversal or reduction. The Board's decision on appeal shall be final and binding.

- (5) **Legal Action; Criminal Prosecution.** If any person is found to have committed any of the infractions noted in Paragraph 2 above, such person may additionally be subject to arrest for trespassing or other applicable legal action, civil or criminal in nature.

## USE AT OWN RISK; INDEMNIFICATION

Any Patron or other person who participates in the Activities (as defined below), shall do so at his or her own risk, and said Patron or other person and any of his or her Guests and any members of his or her Household shall indemnify, defend, release, hold harmless and forever discharge the District and its present, former and future supervisors, staff, officers, employees, representatives, agents and contractors of each (together, “Indemnitees”), for any and all liability, claims, lawsuits, actions, suits or demands, whether known or unknown, in law or equity, by any individual of any age, or any corporation or other entity, for any and all loss, injury, damage, theft, real or personal property damage, expenses (including attorneys’ fees, costs and other expenses for investigation and defense and in connection with, among other proceedings, alternative dispute resolution, trial court and appellate proceedings), and harm of any kind or nature arising out of or in connection with his or her participation in the Activities, regardless of determination of who may be wholly or partially at fault.

Should any Patron or other person bring suit against the Indemnitees in connection with the Activities or relating in any way to the Amenities, and fail to obtain judgment therein against the Indemnitees, said Patron or other person shall be liable to the District for all attorneys’ fees, costs and other expenses for investigation and defense and in connection with, among other proceedings, alternative dispute resolution, trial court, and appellate proceedings.

The waiver of liability contained herein does not apply to any act of intentional, willful or wanton misconduct by the Indemnitees.

For purposes of this section, the term “Activities” shall mean the use of or acceptance of the use of the Amenities, or engagement in any contest, game, function, exercise, competition, sport, event or other activity operated, organized, arranged or sponsored by the District, its contractors or third parties authorized by the District.

## SOVEREIGN IMMUNITY

Nothing herein shall constitute or be construed as a waiver of the Districts’ sovereign immunity, or limitations on liability contained in Section 768.28, F.S., or other statutes or law.

## SEVERABILITY

The invalidity or unenforceability of any one or more provisions of these policies shall not affect the validity or enforceability of the remaining provisions, or any part of the policies not held to be invalid or unenforceable.



## AMENDMENTS AND WAIVERS

The Board in its sole discretion may amend these Amenity Policies from time to time. The Board by vote at a public meeting or the District Manager may elect in its/their sole discretion at any time to grant waivers to any of the provisions of these Amenity Policies, provided however that the Board is informed within a reasonable time of any such waivers.

**The above Amenity Policies and Rates were adopted on February 9, 2023 by the Board of Supervisors for the Eagle Hammock Community Development District, at a duly noticed public hearing and meeting.**

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Secretary/Assistant Secretary

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Chairperson, Board of Supervisors

**Exhibit A:** Amenity Rates

**Exhibit B:** Amenity Access Registration Form

**EXHIBIT A**  
**AMENITY RATES**

<b>TYPE</b>	<b>RATE</b>
Annual Non-Resident User Fee	\$2,500.00
Replacement Access Card	\$30.00

**EXHIBIT B**  
**AMENITIES ACCESS REGISTRATION FORM**

**EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT  
AMENITIES ACCESS REGISTRATION FORM**

NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

HOME TELEPHONE: \_\_\_\_\_

CELL PHONE: \_\_\_\_\_

EMAIL ADDRESS: \_\_\_\_\_

ADDITIONAL RESIDENT 1: \_\_\_\_\_

DOB IF UNDER 18 \_\_\_\_\_

ADDITIONAL RESIDENT 2: \_\_\_\_\_

DOB IF UNDER 18 \_\_\_\_\_

ADDITIONAL RESIDENT 3: \_\_\_\_\_

DOB IF UNDER 18 \_\_\_\_\_

ADDITIONAL RESIDENT 4: \_\_\_\_\_

DOB IF UNDER 18 \_\_\_\_\_

ADDITIONAL RESIDENT 5: \_\_\_\_\_

DOB IF UNDER 18 \_\_\_\_\_

**ACCEPTANCE:**

I acknowledge receipt of the Access Card(s) for the above listed residents and that the above information is true and correct. I understand that I have willingly provided all the information requested above and that it may be used by the Eagle Hammock Community Development District ("District") for various purposes. **I also understand that by providing this information that it may be accessed under public records laws.** I also understand that I am financially responsible for any damages caused by me, my family members or my guests and the damages resulting from the loss or theft of my or my family members' Access Card(s). It is understood that Access Cards are the property of the District and are non-transferable except in accordance with the District's rules, policies and/or regulations, and any necessary replacement will be at an applicable Replacement Access Card fee. In consideration for the admittance of the above listed persons and their guests into the facilities owned and operated by the District, I agree to hold harmless and release the District, its supervisors, agents, officers, professional staff and employees from any and all liability for any injuries that might occur, whether such occurrence happens wholly or in part by me or my family members' or guests' fault, in conjunction with the use of any of the District's Amenity Facilities (as defined in the District's Amenity Policies & Rates), as well while on the District's property. Nothing herein shall be considered as a waiver of the District's sovereign immunity or limits of liability beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28 Florida Statutes or other statute.

\_\_\_\_\_  
Signature of Patron (Parent or Legal Guardian if Minor)

\_\_\_\_\_  
Date

**AFFIDAVIT OF RESIDENCY: (REQUIRED IF LEGAL FORM OF PROOF OF RESIDENCY NOT PROVIDED)**

I hereby state that the address listed above is the bona fide residence for all residents listed in this Amenities Access Registration Form and that such address is located within the Eagle Hammock Community Development District. I acknowledge that a false statement in this affidavit may subject me to penalties for making a false statement pursuant to Section 837.06, *Florida Statutes*. I declare that I have read the foregoing and the facts alleged are true and correct to the best of my knowledge and belief.

\_\_\_\_\_  
Signature of Patron

State of Florida

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

The foregoing was acknowledged before me by means of ☐ physical presence or ☐ online notarization this \_\_\_\_ day of \_\_\_\_, 20\_\_, by \_\_\_\_\_ who is [ ] personally known to me or [ ] produced \_\_\_\_\_ as identification.

(NOTARY SEAL)

\_\_\_\_\_  
Official Notary Public Signature

**RECEIPT OF DISTRICT'S AMENITY POLICIES AND RATES:**

I acknowledge that I have been provided a copy of and understand the terms in the **Amenity Policies and Rates** of the Eagle Hammock Community Development District.

\_\_\_\_\_  
Signature of Patron  
(Parent or Legal Guardian if minor)

\_\_\_\_\_  
Date

**GUEST POLICY:**

Please refer to the **Amenity Policies and Rates** for the most current policies regarding guests.

**PLEASE RETURN THIS FORM TO:**

Eagle Hammock Community Development District  
Attn: Amenity Access Team  
219 East Livingston Street  
Orlando, Florida 32801  
Answering Service: (689) 500-4540  
Email: [amenityaccess@gmscfl.com](mailto:amenityaccess@gmscfl.com)

-----  
**OFFICE USE ONLY:**

\_\_\_\_\_  
Date Received

\_\_\_\_\_  
Date Entered in System

\_\_\_\_\_  
Staff Member Signature

PRIMARY RESIDENT:

Access Card #

**ADDITIONAL INFORMATION:**

Phase \_\_\_\_ – \_\_\_\_ Phase \_\_\_\_ – \_\_\_\_ Phase \_\_\_\_ – \_\_\_\_

New Construction: \_\_\_\_ Re-Sale: \_\_\_\_ Prior Owner: \_\_\_\_\_

Rental: \_\_\_\_ Landlord/Owner: \_\_\_\_\_

Lease Term: \_\_\_\_ Tenant/Renter: \_\_\_\_\_

## SECTION VI

\_\_\_\_\_, 2023

Board of Supervisors  
Eagle Hammock Community Development District  
c/o Governmental Management Services – Central Florida, LLC  
219 E. Livingston Street  
Orlando, Florida 32801

RE: Acquisition of Improvements– Improvements and Work Product

Dear Board of Supervisors:

Pursuant to the Acquisition Agreement between the Eagle Hammock Community Development District (“District”) and Eagle Hammock of Eagle Lake, LLC, dated June 29, 2022 (“Acquisition Agreement”), Eagle Hammock of Eagle Lake, LLC (“Developer”) has completed and wishes to convey to the District certain public improvements (“Improvements”) and associated work product (“Work Product”) which are more particularly described in **Exhibit A** and which are included in the District’s capital improvement plan as described in the District’s *Eagle Hammock Community Development District Engineer’s Report for Capital Improvements*, dated May 24, 2022 (“Engineer’s Report” and the master project described therein, the “Capital Improvement Plan”).

Notwithstanding anything to the contrary herein, to the extent any amounts are still owed to contractor(s) as retainage or otherwise, Developer agrees to timely make payment for all remaining amounts owed and to ensure that no liens are placed on the Improvements or District property.

Sincerely,

**EAGLE HAMMOCK OF EAGLE LAKE,  
LLC**, a Florida limited liability company

By: Center State Development 2, LLC  
Its: Manager

By: HRB Land Investments, LLC  
Its: Manager

\_\_\_\_\_  
Harold R. Baxter, its Manager

**District Acceptance:**  
**EAGLE HAMMOCK**  
**COMMUNITY DEVELOPMENT AGREEMENT**

\_\_\_\_\_  
Chairperson, Board of Supervisors

**Exhibit A** – Description of Improvements and Work Product

**EXHIBIT A**  
**Description of Improvements and Work Product**

Eagle Hammock of Eagle Lake, LLC, has caused to be completed in and for the Eagle Hammock Community Development District, the following Improvements located on Tracts A, B, C, E, F, G, and H of the Plat Titled "Eagle Hammock," recorded at Plat Book 192, Pages 10 et seq., of the Official Records of Polk County, Florida:

**Improvements**

***Drainage/Surface Water Management*** – All drainage and surface water management systems, including but not limited to lakes, ponds, sod, surface water control structures, pipes, curbs, gutter, inlets, gravity walls, and other water conveyance structures, as well as all catch-basins and related stormwater facilities.

***Landscaping/Irrigation*** - All plants, trees, timber, shrubbery, and other landscaping and plantings, and all irrigation systems, including but not limited to wells, pumps, lines, spray heads, and related system components now a part of the property constructed in and for the District.

***Hardscaping*** – All signage, entry monuments and features, pavers, walkways, sidewalks, and related improvements.

***Conservation/Parks/Recreation/Other*** - All conservation open spaces, parks, recreational spaces, trails and related improvements now a part of the property constructed in and for the District.

**Work Product**

All of the right, title, interest, and benefit in, to, and under any and all site plans, construction and development drawings, plans and specifications, documents, surveys, engineering and soil reports and studies, licenses, permits, zoning approvals, entitlements, building permits, demolition and excavation permits, curb cut and right-of-way permits, utility permits, drainage rights, bonds, and similar or equivalent private and governmental documents of every kind and character whatsoever pertaining or applicable to or in any way connected with the development, construction, and ownership of the above-referenced improvements.



## AFFIDAVIT REGARDING COSTS PAID

STATE OF FLORIDA

COUNTY OF \_\_\_\_\_

I, **Harold R. Baxter**, on behalf of Eagle Hammock of Eagle Lake, LLC ("**Developer**"), being first duly sworn, do hereby state for my affidavit as follows:

1. I have personal knowledge of the matters set forth in this affidavit.
2. My name is **Harold R. Baxter**, and I have authority to make this affidavit on behalf of Developer.
3. The Developer is the primary owner and/or developer of certain lands within Eagle Hammock Community Development District, a special purpose unit of local government established pursuant to Chapter 190, *Florida Statutes* ("**District**").
4. The *Eagle Hammock Community Development District Engineer's Report for Capital Improvements*, dated May 24, 2022, among other applicable reports related to the District's current and future bond series (together, "**Engineer's Report**") describes certain work product for improvements that the District intends to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, or maintain pursuant to Chapter 190, *Florida Statutes*.
5. Pursuant to certain agreements with contractors, Developer has expended funds to develop certain improvements ("**Improvements**") and has caused to be completed through its business affiliate Center State Development, LLC, associated work product ("**Work Product**") as described in the Engineer's Report. The attached **Exhibit A** accurately identifies the Improvements and Work Product completed to date and states the amounts that Developer has expended for the Improvements.
6. Developer has in its files all invoices and proof of all payments related to the Improvements and Work Product described in **Exhibit A**, and agrees to produce such documentation upon request.
7. In making this affidavit, I understand that the District intends to rely on this affidavit for purposes of accepting an acquisition of the Improvements and Work Product described in **Exhibit A**.

[CONTINUED ON NEXT PAGE]

Under penalties of perjury, I declare that I have read the foregoing Affidavit Regarding Costs Paid and the facts alleged are true and correct to the best of my knowledge and belief.

Executed this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
AFFIANT

STATE OF FLORIDA

COUNTY OF \_\_\_\_\_

The foregoing instrument was sworn and subscribed before me by means of ☐ physical presence or ☐ online notarization this \_\_\_\_\_ day of \_\_\_\_\_ 2023, by Harold R. Baxter, on behalf of Eagle Hammock of Eagle Lake, LLC, who ☐ is personally known to me or ☐ produced \_\_\_\_\_ as identification.

(NOTARY SEAL)

\_\_\_\_\_  
Notary Public Signature

\_\_\_\_\_  
(Name typed, printed or stamped)

Notary Public, State of \_\_\_\_\_

Commission No. \_\_\_\_\_

My Commission Expires: \_\_\_\_\_

**EXHIBIT A**  
**Description of Improvements and Work Product**

*[insert]*

## ACKNOWLEDGMENT AND RELEASE

THIS ACKNOWLEDGMENT AND RELEASE is made the \_\_\_\_ day of \_\_\_\_ 2023, by [CONTRACTOR], a Florida limited liability company, with a mailing address of \_\_\_\_\_, (the "Contractor"), in favor of the **EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT** (the "District"), which is a local unit of special-purpose government situated in Polk County, Florida, and having offices located at c/o Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801.

WHEREAS, pursuant to that certain agreement as amended from time to time ("**Contract**") dated \_\_\_\_\_, between Contractor and Eagle Hammock of Eagle Lake, LLC ("**Developer**"), Contractor has constructed for Developer certain infrastructure improvements, as described in **Exhibit A** ("**Improvements**"); and

WHEREAS, Developer may in the future convey the Improvements to the District and for that purpose has requested Contractor to confirm the release of all restrictions on the District's right to use and rely upon the Improvements; and

WHEREAS, Contractor has agreed to the release of any such restrictions.

NOW, THEREFORE, for and in consideration of mutual promises and obligations, the receipt and sufficiency of which are hereby acknowledged, Contractor provides the following acknowledgment and release:

**SECTION 1. GENERAL.** The recitals so stated above are true and correct and by this reference are incorporated as a material part of this Release.

**SECTION 2. ACQUISITION OF IMPROVEMENTS.** Contractor acknowledges that the District is or has acquired the Improvements constructed by Contractor in connection with the Contract, from Developer, and accordingly, the District has the unrestricted right to rely upon the terms of the Contract for same.

**SECTION 3. WARRANTY.** Contractor hereby expressly acknowledges the District's right to enforce the terms of the Contract, including but not limited to any warranties provided therein and to rely upon and enforce any other warranties provided under Florida law.

**SECTION 4. INDEMNIFICATION.** Contractor indemnifies and holds the District harmless from any claims, demands, liabilities, judgments, costs, or other actions that may be brought against or imposed upon the District in connection with the Improvements because of any act or omission of Contractor, its agents, employees, or officers. Said indemnification shall include, but not be limited to, any reasonable attorney's fees and costs incurred by the District.

**SECTION 5. CERTIFICATE OF PAYMENT.** Contractor hereby acknowledges that it has been fully compensated for its services and work related to completion of the Improvements. Contractor further certifies that no outstanding requests for payment exist related to the Improvements, including any payments to subcontractors, materialmen, suppliers or otherwise, and that there is no disagreement as to the appropriateness of payment made for the Improvements. This document shall constitute a final waiver and release of lien for any payments due to Contractor by Developer or District for the Improvements.

OR: Contractor hereby acknowledges that it has been compensated for its services and work related to completion of the Improvements identified in **Exhibit A**. Contractor further certifies that there remains

an outstanding retainage amount of \$\_\_\_\_\_ and shall seek such payment from Developer for final payment of said retainage. Contractor hereby confirms there remains no other liens or outstanding amounts due related to the Improvements identified in **Exhibit A**, including any payments to subcontractors, materialmen, suppliers or otherwise, and that there is no disagreement as to the appropriateness of payment made for the Improvements. This document shall constitute a final waiver and release of lien for any payments due to Contractor by Developer for the Improvements identified in **Exhibit A**, except for the retainage amount herein stated.

**SECTION 6. EFFECTIVE DATE.** This Release shall take effect upon execution.

*[Continued on following page]*

**SECTION 6. EFFECTIVE DATE.** This Acknowledgment and Release shall take effect upon execution.

ATTEST

\_\_\_\_\_

\_\_\_\_\_  
[print name]

\_\_\_\_\_

\_\_\_\_\_  
[print name]

**[CONTRACTOR]**

\_\_\_\_\_

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

Its: \_\_\_\_\_

**EXHIBIT A**  
**Construction Contract**

**EXHIBIT B**  
**Description of Improvements**

**/insert/**



**ACKNOWLEDGMENT OF ACQUISITION OF CERTAIN WORK PRODUCT AND THE  
RIGHT TO RELY UPON ANY WARRANTIES AND CONTRACT TERMS FOR THE  
PRODUCTION OF SAME**

THIS ACQUISITION AND WARRANTY ACKNOWLEDGMENT is made the \_\_\_\_ day of \_\_\_\_\_ 2023, by **GADD & ASSOCIATES, LLC**, a Florida limited liability company, with a mailing address of 4685 E County Road 540 A, Lakeland, Florida 33813 (the “Professional”), in favor of the **EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT** (the “District”), which is a local unit of special-purpose government situated in Polk County, Florida, and having offices located at c/o Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801.

**SECTION 1. DESCRIPTION OF PROFESSIONAL’S SERVICES.** Professional has provided professional engineering services (the “Work Product”) for Center State Development, LLC, a developer of lands within the District (the “Developer”). A copy of the contract for said Work Product is attached as **Exhibit A** (the “Professional Contract”). The Work Product produced and acquired is more specifically described in the attached **Exhibit B**.

**SECTION 2. ACQUISITION OF WORK PRODUCT.** Professional acknowledges that the District is acquiring or has acquired the Work Product, produced by Professional in connection with the Professional Contract attached as **Exhibit A**, from Developer, thereby securing the unrestricted right to rely upon the terms of the Professional Contract for same. Professional further acknowledges that the District is acquiring certain improvements constructed by \_\_\_\_\_, and therefore requires the unrestricted right to use, reproduce, rely and otherwise own said Work Product.

**SECTION 3. WARRANTY.** Professional hereby expressly acknowledges the District’s right to enforce the terms of the Professional Contract, including any warranties provided therein and to rely upon and enforce any other warranties provided under Florida law.

**SECTION 4. INDEMNIFICATION.** Professional indemnifies and holds the District harmless from any claims, demands, liabilities, judgments, costs, or other actions that may be brought against or imposed upon the District in connection with the Work Product identified in **Exhibit B** because of any act or omission of Professional, its agents, employees, or officers. Said indemnification shall include, but not be limited to, any reasonable attorney’s fees and costs incurred by the District.

**SECTION 5. CERTIFICATE OF PAYMENT.** Professional hereby acknowledges that it has been fully compensated for its services and work related to completion of the Work Product identified in **Exhibit B**. Professional further certifies that no outstanding requests for payment exist related to the Work Product identified in **Exhibit B**, including any payments to subcontractors, materialmen, suppliers or otherwise, and that there is no disagreement as to the appropriateness of payment made for the Work Product. This document shall constitute a final waiver and release of lien for any payments due to Professional by Developer for the Work Product identified in **Exhibit B**.

*[Continued on following page]*

**SECTION 6. EFFECTIVE DATE.** This Acquisition and Warranty Acknowledgement shall take effect upon execution.

ATTEST

**Gadd & Associates, LLC**, a Florida limited liability company

\_\_\_\_\_

\_\_\_\_\_  
[print name]

\_\_\_\_\_

\_\_\_\_\_  
[print name]

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

Its: \_\_\_\_\_

**EXHIBIT A**  
**Contracts for Professional Services**

**EXHIBIT B**  
**Identification of Work Product**

**Work Product**

All of the right, title, interest, and benefit in, to, and under any and all site plans, construction and development drawings, plans and specifications, documents, surveys, engineering and soil reports and studies, licenses, permits, zoning approvals, entitlements, building permits, demolition and excavation permits, curb cut and right-of-way permits, utility permits, drainage rights, bonds, and similar or equivalent private and governmental documents of every kind and character whatsoever pertaining or applicable to or in any way connected with the development, construction, and ownership of the improvements described below:

**Improvements**

*[insert description]*

## DISTRICT ENGINEER'S CERTIFICATE

\_\_\_\_\_, 2023

Board of Supervisors  
Eagle Hammock Community Development District

Re: Eagle Hammock Community Development District (Polk County, Florida)  
Acquisition of Improvements and Work Product

Ladies and Gentlemen:

The undersigned, a representative of Gadd & Associates, LLC, ("**District Engineer**"), as District Engineer for Eagle Hammock Community Development District ("**District**"), hereby makes the following certifications in connection with the District's acquisition from Eagle Hammock of Eagle Lake, LLC ("**Developer**") of certain improvements ("**Improvements**") and from Center State Development, LLC, certain work product ("**Work Product**"), all as more fully described in that certain bill of sale ("**Bill of Sale**") dated as of or about the same date as this certificate and in **Exhibit A** attached hereto. The undersigned, an authorized representative of the District Engineer, hereby certifies that:

1. I have reviewed and inspected the Improvements and Work Product. I have further reviewed certain documentation relating to the same, including but not limited to, the Bill of Sale, agreements, invoices, plans, permits, as-builts, and other documents.
2. The Improvements and Work Product are within the scope of the District's capital improvement plan as set forth in the *Eagle Hammock Community Development District Engineer's Report for Capital Improvements*, dated May 24, 2022; and specially benefits property within the District as further described in the Engineer's Report.
3. In my opinion, the Improvements were installed in accordance with their specifications and are capable of performing the functions for which they were intended. I am not aware of any defects in the Improvements or Work Product.
4. All known plans, permits and specifications necessary for the operation and maintenance of the Improvements are complete and on file with the District, and have been transferred, or are capable of being transferred, to the District for operations and maintenance responsibilities.
5. In my opinion, the value of the Improvements is approximately \$ \_\_\_\_\_. Such costs are equal to or less than each of the following: (i) what was actually paid by the Developer to create and/or construct the Improvements and Work Product, and (ii) the reasonable fair market value of the Improvements and Work Product.
6. With this document, I hereby certify that it is appropriate at this time to acquire the Improvements and Work Product.

[CONTINUED ON NEXT PAGE]

FURTHER AFFIANT SAYETH NOT.

\_\_\_\_\_  
Name: \_\_\_\_\_  
Its: \_\_\_\_\_  
Florida Registration No. \_\_\_\_\_  
District Engineer

**STATE OF FLORIDA**  
**COUNTY OF** \_\_\_\_\_

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization this \_\_\_\_ day of \_\_\_\_\_, 2023, by \_\_\_\_\_ of Gadd & Associates, LLC, who is personally known to me or who has produced \_\_\_\_\_ as identification, and did ☐ or did not ☐ take the oath.

\_\_\_\_\_  
Notary Public, State of Florida  
Print Name: \_\_\_\_\_  
Commission No.: \_\_\_\_\_  
My Commission Expires: \_\_\_\_\_

**Exhibit A**  
Improvements and Work Product

**[insert]**

## **BILL OF SALE**

### BILL OF SALE AND LIMITED ASSIGNMENT [IMPROVEMENTS]

THIS BILL OF SALE AND LIMITED ASSIGNMENT is made as of this \_\_\_\_ day of \_\_\_\_\_, 2023, by **Eagle Hammock of Eagle Lake, LLC**, a Florida Limited Liability Company, whose address for purposes hereof is 4900 Dundee Road, Winter Haven, Florida 33884 (“Grantor”), and in consideration of the sum of Ten Dollars (\$10.00) and other valuable consideration, to it paid by the **Eagle Hammock Community Development District**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes* (“District” or “Grantee”) whose address is c/o Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801.

(Wherever used herein the terms “Grantor” and “Grantee” include all of the parties to this instrument and their respective successors and assigns.)

NOW THEREFORE, for and in consideration of the sum of Ten and No/100 Dollars (\$10.00), and other good and valuable considerations, the receipt and sufficiency of which are hereby acknowledged, Grantor and Grantee, intending to be legally bound, do hereby agree as follows:

1. Grantor hereby transfers, grants, conveys, and assigns to Grantee all right, title and interest of Grantor, if any, in and to the following improvements and other property interests as described below (hereinafter collectively the “Improvements”) to have and to hold for Grantee’s own use and benefit forever:
  - a. **Improvements** - [insert]
  - b. **Work Product** – [insert]
  - c. All of the right, title, interest, and benefit of Grantor, if any, in, to and under any and all contracts, guaranties, affidavits, warranties, bonds, claims, lien waivers, and other forms of indemnification, given heretofore and with respect to the construction, installation, or composition of the Improvements; and
  - d. All goodwill associated with the foregoing.
2. Grantor hereby covenants that: (i) Grantor is the lawful owner of the Improvements; (ii) subject to any remaining payments due to contractors and/or subcontractors for retainage as indicated in **EXHIBIT A** (which Grantor agrees to timely pay), the Improvements are free from any liens or encumbrances and the Grantor covenants to timely address any such liens or encumbrances if and when filed; (iii) Grantor has good right to sell the Improvements; and (iv) the Grantor will warrant and defend the sale of the Improvements hereby made unto the Grantee against the lawful claims and demands of all persons whosoever.
3. This conveyance is made on an “as is” basis. The Grantor represents that, without independent investigation, it has no knowledge of any latent or patent defects in the Improvements, and hereby assigns, transfers and conveys to the Grantee any and all rights against any and all firms or entities which may have caused any latent or patent defects, including, but not limited to, any and all warranties and other forms of indemnification.



4. By execution of this document, the Grantor affirmatively represents that it has the contractual right, consent and lawful authority of any and all forms to take this action in this document and in this form.

5. Nothing herein shall be construed as a waiver of Grantee's limitations on liability as provided in Section 768.28, *Florida Statutes*, and other statutes and law.

6. Grantor, at its expense, agrees to complete any punch list items, make any remaining payments owed to contractors and/or subcontractors, as identified in **EXHIBIT A**, and to post and maintain any required bonds, including but not limited to maintenance bonds.

7. Grantor and Grantee affirm that no payment shall be due for the Improvements and Work Product at the time of conveyance, provided, however, that subject to availability of funds and subject to (and without intending to alter) the provisions of that certain Acquisition Agreement, the Grantee may make payment for the cost of the Improvements up to the amounts set forth in **EXHIBIT A** if such funds are available from proceeds from a past or future issuance of bonds.

8. Grantor agrees, at the direction of the Grantee, to assist with the transfer of any permits or similar approvals necessary for the operation of the Improvements.

[THIS SPACE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the GRANTOR has hereunto set its hand and seal this \_\_\_\_ day of \_\_\_\_\_ 2023.

Signed, sealed and delivered by:

**EAGLE HAMMOCK OF EAGLE LAKE, LLC**, a Florida limited liability company

By: Center State Development 2, LLC  
Its: Manager

By: HRB Land Investments, LLC  
Its: Manager

\_\_\_\_\_  
Harold R. Baxter, its Manager

STATE OF FLORIDA )  
COUNTY OF \_\_\_\_\_ )

I HEREBY CERTIFY that on this \_\_\_\_ day of \_\_\_\_\_, 2023, before me by means of ☐ physical presence or ☐ online notarization appeared Harold R. Baxter, who, acting on behalf of Eagle Hammock of Eagle Lake, LLC, signed the foregoing instrument and severally acknowledged the execution thereof to be his/her free act and deed for the uses and purposes therein mentioned. Said person is personally known to me or has produced \_\_\_\_\_ as identification and ☐ did or ☐ did not take an oath.

(NOTARIAL SEAL)

\_\_\_\_\_  
Print Name:  
Notary Public, State of Florida  
My Commission No.:  
My Commission Expires:

**Exhibit A** – Description of Improvements

**EXHIBIT A**  
**Description of Improvements**  
**[insert]**

This instrument was prepared by and  
upon recording should be returned to:

KE Law Group, PLLC  
2016 Delta Boulevard, Suite 101  
Tallahassee, Florida 32303

(This space reserved for Clerk)

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**SPECIAL WARRANTY DEED**

**THIS SPECIAL WARRANTY DEED** is made to be effective as of the \_\_\_\_ day of \_\_\_\_  
2023, by and between:

**EAGLE HAMMOCK OF EAGLE LAKE, LLC**, a Florida limited liability company, the owner and developer of lands within the boundary of the District, and whose mailing address is 4900 Dundee Road, Winter Haven, FL 33884 (“**Grantor**”); and

**EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, being situated in Polk County, Florida, and whose mailing address is c/o Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 (“**Grantee**”).

(Wherever used herein, the terms “Grantor(s)” and “Grantee” include all of the parties to this instrument, the heirs, legal representatives and assigns of individuals, and the successors and assigns of trustees, partnerships, limited liability companies, governmental entities, and corporations.)

**SPECIAL WARRANTY GRANT OF FEE TITLE**

WITNESS THAT GRANTOR(S), for good and valuable consideration to them in hand paid by Grantee, the receipt and sufficiency whereof are hereby acknowledged, grants, bargains and conveys to Grantee forever, all of the right, title, interest, claim and demand which the Grantor(s) have in and to the following described lot, piece or parcel of land, situate, lying and being in the County of Polk, State of Florida, and more particularly below (“**Property**”):

**Tracts A, B, C, E, F, G, and H, and Rights-of-Way identified as Eagle Hammock Boulevard, Golden Beak Drive, Falconcrest Court, Aquiline Nest Street, and Majestic Span Avenue of the Plat known as “Eagle Hammock”, as recorded at Plat Book 192, Pages 10 et seq, of the Official Records of Polk County, Florida.**

TOGETHER with all of the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining, and to have and to hold the same in fee simple forever. Such conveyance is subject to all matters of record; however, reference hereto shall not operate to re-impose the same.

The Grantor(s) hereby covenant with said Grantee that the Grantor(s), either individually or together, are lawfully seized of said land in fee simple and that the Grantor(s) have good right and lawful authority to sell and convey said land. Further, the Grantor(s) hereby warrant the title to said land and will defend the same against the lawful claims of all persons or entities whomsoever claiming by, through

or under Grantor(s), but against none other. Additionally, the Grantor(s) warrant that they have complied with the provisions of Section 196.295, *Florida Statutes*.

### **RESERVATION OF EASEMENT**

GRANTOR(S) hereby reserve unto themselves and their successors and assigns, and Grantee by acceptance hereby gives and grants unto Grantor(s) and their successors and assigns, non-exclusive easements for ingress and egress over, upon and across the Property and Easement areas, together with the rights to install, maintain, repair, plant, mow, cultivate, irrigate, improve and care for any drainage, hardscaping, landscaping, irrigation, wetland and related improvements, as applicable, and the right to maintain, repair and replace and improve any improvements now or hereafter located on the Property and Easement areas; provided, however, that Grantor(s)' reservation of rights hereunder shall not be deemed to impose any obligations on Grantor(s) to maintain, repair or replace any part of the Property or Easement areas or improvements located thereon.

[CONTINUED ON FOLLOWING PAGE]

IN WITNESS WHEREOF, Grantor has caused these presents to be executed to be effective as of the day and year first above written.

WITNESS

**EAGLE HAMMOCK OF EAGLE LAKE,  
LLC, A FLORIDA LIMITED LIABILITY  
COMPANY**

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

By: Center State Development 2, LLC  
Its: Manager

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

By: HRB Land Investments, LLC  
Its: Manager

\_\_\_\_\_  
Harold R. Baxter, Manager

STATE OF \_\_\_\_\_  
COUNTY OF \_\_\_\_\_

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization, this \_\_\_\_ day of \_\_\_\_\_, 2023, by Harold R. Baxter, on behalf of **Eagle Hammock of Eagle Lake, LLC** who appeared before me this day in person, and who is either personally known to me, or produced \_\_\_\_\_ as identification.

\_\_\_\_\_  
NOTARY PUBLIC, STATE OF \_\_\_\_\_

(NOTARY SEAL)

Name: \_\_\_\_\_  
(Name of Notary Public, Printed, Stamped or  
Typed as Commissioned)

**Note to Examiner: This instrument evidences a conveyance of an interest in unencumbered real estate as a gift and is exempt from Florida documentary stamp tax pursuant to Rule 12B-4.014(2)(a), Florida Administrative Code.**

## SECTION VII

# CONTRACT AGREEMENT

This Agreement made and entered into on Tuesday, December 6, 2022 by and between the Eagle Hammock Community Development District, a local unit of special purpose government of the State of Florida hereinafter referred to as the 'Special District', and Marsha M. Faux, Polk County Property Appraiser, a Constitutional Officer of the State of Florida, whose address is 255 North Wilson Ave., Bartow, FL 33830, hereinafter referred to as the 'Property Appraiser'.

1. Section [197.3632](#) Florida Statutes, provides that special assessments of non-ad valorem taxes levied by the Special District may be included in the assessment rolls of the County and collected in conjunction with ad valorem taxes as assessed by the Property Appraiser. Pursuant to that option, the Property Appraiser and the Special District shall enter into an agreement providing for reimbursement to the Property Appraiser of administrative costs, including costs of inception and maintenance, incurred as a result of such inclusion.
2. The parties herein agree that, for the 2023 tax year assessment roll, the Property Appraiser will include on the assessment rolls such special assessments as are certified to her by the Eagle Hammock Community Development District.
3. The term of this Agreement shall commence on January 1, 2023 or the date signed below, whichever is later, and shall run until December 31, 2023, the date of signature by the parties notwithstanding. This Agreement shall not automatically renew.
4. The Special District shall meet all relevant requirements of Section [197.3632](#) & [190.021](#) Florida Statutes.
5. The Special District shall furnish the Property Appraiser with up-to-date data concerning its boundaries and proposed assessments, and other information as requested by the Property Appraiser to facilitate in administering the non-ad valorem assessment in question. Specifically, if assessments will be included on the 2023 TRIM Notice, the Special District shall provide **proposed assessments no later than Friday, July 14, 2023**. The Special District's assessments shall, as far as practicable, be uniform (e.g. one uniform assessment for maintenance, etc.) to facilitate the making of the assessments by the mass data techniques utilized by the Property Appraiser.
6. The Special District shall certify to the Property Appraiser the Special District's annual installment and levy **no later than Friday, September 15, 2023**. The Property Appraiser shall, using the information provided by the Special District, place the Special District's non ad-valorem special assessments on properties within the district for inclusion on the 2023 tax roll.
7. The Property Appraiser shall be compensated by the Special District for the administrative costs incurred in carrying out this Agreement at the rate of 1% of the amount levied on the TRIM Notice or if the TRIM Notice is not used, the rate shall be 1% of the amount levied on the 2023 tax roll. For the TRIM Notice, the Property Appraiser will require **payment on or before Friday, September 15, 2023** for processing within the Property Appraiser budget year (October 1st – September 30th).
8. If the actual costs of performing the services under this agreement exceed the compensation provided for in Paragraph 7, the amount of compensation shall be the actual costs of performing the services under this agreement.
9. If tax roll corrections are requested by the Special District, the Property Appraiser shall be compensated by the Special District for the administrative costs incurred at the rate of \$5.00 for each tax roll correction exceeding ten (10) corrections per tax year.

The Special District shall indemnify and hold harmless, to the extent permitted by Florida law and without waiving its right of any applicable sovereign immunity, the Property Appraiser and all respective officers, employees, agents and instrumentalities from any and all liability, losses or damages, including attorneys' fees and costs of defense, which the Property Appraiser and all respective officers, employees, agents or instrumentalities may incur as a result of claims, demands, suits, causes of actions or proceedings of any kind or nature arising out of, relating to or resulting from the negligent or intentional acts or omissions of the Special District or its employees, agents, servants, partners, principals, or subcontractors arising out of, relating to, or resulting from the performance of the Agreement. The Special District shall pay all claims and losses in connection therewith and shall investigate and defend all claims, suits or actions of any kind or nature in the name of the Property Appraiser where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorneys' fees which may issue thereon.

EXECUTED By:



Special District Representative

Jill Burns

Print name

District Manager

Title

1/5/2023

Date

Marsha M. Faux, CFA, ASA

Polk County Property Appraiser

By:



Marsha M. Faux, Property Appraiser



## SECTION VIII



**Marsha M. Faux, CFA, ASA**  
**POLK COUNTY PROPERTY APPRAISER**  
**2023 Data Sharing and Usage Agreement**

### EAGLE HAMMOCK CDD

This Data Sharing and Usage Agreement, hereinafter referred to as "**Agreement**," establishes the terms and conditions under which the **EAGLE HAMMOCK CDD**, hereinafter referred to as "**agency**," can acquire and use Polk County Property Appraiser data that is exempt from Public Records disclosure as defined in [FS 119.071](#).

*As of July 1, 2021, the Florida Public Records Exemptions Statute was amended as it relates to the publicly available records maintained by the county property appraiser and tax collector. As a result, exempt (aka confidential) parcels and accounts have been added back to our website and FTP data files. No owner names, mailing addresses, or official records (OR) books and pages of recorded documents related to these parcels/accounts, appear on the Property Appraiser's website or in FTP data files. In addition, the Polk County Property Appraiser's mapping site has been modified to accommodate the statutory change. See Senate Bill 781 for additional information.*

***For the purposes of this Agreement, all data is provided. It is the responsibility of the agency to apply all statutory guidelines relative to confidentiality.***

The confidentiality of personal identifying information including: names, mailing address and OR Book and Pages owned by individuals that have received exempt / confidential status, hereinafter referred to as "**confidential data**," **will be protected as follows:**

1. The **agency** will not release **confidential data** that may reveal identifying information of individuals exempted from Public Records disclosure.
2. The **agency** will not present the **confidential data** in the results of data analysis (including maps) in any manner that would reveal personal identifying information of individuals exempted from Public Records disclosure.
3. The **agency** shall comply with all state laws and regulations governing the confidentiality and exempt status of personal identifying and location information that is the subject of this Agreement.
4. The **agency** shall ensure any employee granted access to **confidential data** is subject to the terms and conditions of this Agreement.
5. The **agency** shall ensure any third party granted access to **confidential data** is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the **agency** by the third party before personal identifying information is released.

The term of this Agreement shall commence on **January 1, 2023** and shall run until **December 31, 2023**, the date of signature by the parties notwithstanding. **This Agreement shall not automatically renew.** A new agreement will be provided annually to ensure all responsible parties are aware of and maintain the terms and conditions of this Data Sharing and Usage Agreement.

In witness of their agreement to the terms above, the parties or their authorized agents hereby affix their signatures.

**POLK COUNTY PROPERTY APPRAISER**

**EAGLE HAMMOCK CDD**

Signature: 

Signature: 

Print: Marsha M. Faux CFA, ASA

Print: Jill Burns

Title: Polk County Property Appraiser

Title: District Manager

Date: December 1, 2022

Date: 1/5/2023

Please email the signed agreement to [pataxroll@polk-county.net](mailto:pataxroll@polk-county.net).

## SECTION IX

## SECTION C

# Eagle Hammock CDD

## Field Management Report



February 9th, 2023

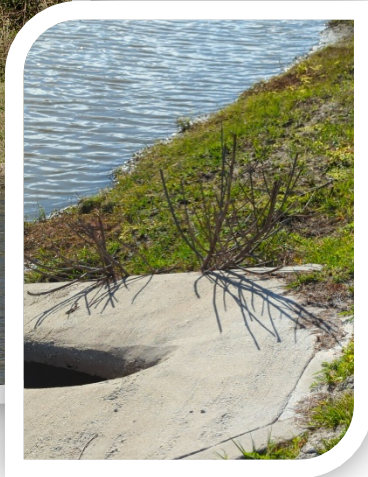
Clayton Smith – Field Services  
Manager

GMS



# Completed

## Contracted Services



- ✚ Landscaping and ponds have recently been maintained and treated.
- ✚ Working with vendor to police up any trash around the ponds and will schedule GMS staff for a one-time cleanup if necessary.
- ✚ Any excess foliage around the storm water structures will be cut out and removed.



# Site Items

## Sod Damage



- Working with landscaper to provide a proposal to replace damaged sod near lift station.

## Pond 400 – Turbidity Issue

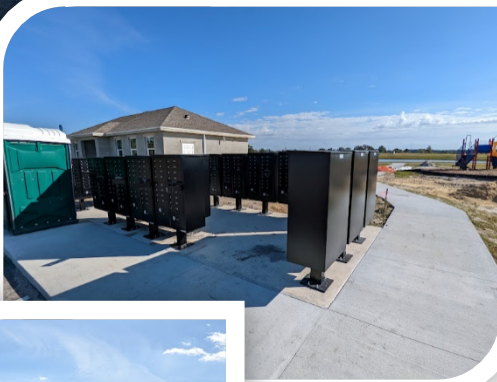
- Outfall on pond 400 has excessive sediment build up.
- Sediment is inside the mitered end as well as inside the outfall box from the pond.
- Met with environmental rep to review from DR Horton.
- Contractor info.





# Site Items

## Amenity Progress



- ✚ Monitoring progress of the amenity center.
- ✚ Pending completion for contracts and services.



# Conclusion

For any questions or comments regarding the above information, please contact me by phone at 407-201-1514, or by email at [csmith@gmscfl.com](mailto:csmith@gmscfl.com). Thank you.

Respectfully,  
Clayton Smith

# SECTION D

# SECTION 1

# Eagle Hammock Community Development District

## Summary of Check Register

October 01, 2022 to December 31, 2022

Fund	Date	Check No.'s	Amount
General Fund	10/17/22	15-18	\$ 9,989.79
	10/21/22	19	\$ 335.30
	11/17/22	20-24	\$ 21,498.67
	11/22/22	25	\$ 10,976.28
	12/5/22	26-27	\$ 2,450.00
	12/9/22	28	\$ 1,750.00
	12/16/22	29-30	\$ 4,246.64
	Total Amount		\$ 51,246.68

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/17/22	00003	10/03/22 87526	202210 310-51300-54000		*	175.00	
			SPECIAL DISTRICT FEE FY23				
				DEPARTMENT OF ECONOMIC OPPORTUNITY			175.00 000015
10/17/22	00001	9/01/22 8	202209 310-51300-34000		*	2,916.67	
			MANAGEMENT FEES - SEP 22				
		9/01/22 8	202209 310-51300-35200		*	125.00	
			WEBSITE MANAGEMENT-SEP 22				
		9/01/22 8	202209 310-51300-35100		*	125.00	
			INFORMATION TECH - SEP 22				
		9/01/22 8	202209 310-51300-31300		*	416.67	
			DISSEMINATION SVCS-SEP 22				
		9/01/22 8	202209 310-51300-51000		*	5.12	
			OFFICE SUPPLIES				
		9/01/22 8	202209 310-51300-42000		*	19.38	
			POSTAGE				
				GOVERNMENTAL MANAGEMENT SERVICES-			3,607.84 000016
10/17/22	00006	9/09/22 3981	202208 310-51300-31500		*	2,706.95	
			GEN.COUNSEL/MTHLY MEETING				
				KE LAW GROUP, PPLC			2,706.95 000017
10/17/22	00007	9/19/22 68132	202209 320-53800-46200		*	1,750.00	
			CLEANUP/MOW SIDEWALK/BUSH				
		9/23/22 68144	202209 320-53800-46200		*	1,750.00	
			CLEANUP/MOW SIDEWALK/BUSH				
				WEBER ENVIRONMENTAL SERVICES			3,500.00 000018
10/21/22	00002	9/30/22 00049246	202209 310-51300-48000		*	335.30	
			MEETING DATES FY23				
				CA FLORIDA HOLDINGS, LLC			335.30 000019
11/17/22	00008	11/02/22 15158	202210 320-53800-47000		*	700.00	
			MONTHLY POND HERBICIDE				
				AQUATIC WEED MANAGEMENT, INC			700.00 000020
11/17/22	99999	11/17/22 VOID	202211 000-00000-00000		C	.00	
			VOID CHECK				
				*****INVALID VENDOR NUMBER*****			.00 000021
11/17/22	00001	9/15/22 9	202209 300-15500-10000		*	5,000.00	
			ASSESSMENT ROLL - FY23				
		10/01/22 10	202210 310-51300-34000		*	2,916.67	
			MANAGEMENT FEES - OCT 22				
		10/01/22 10	202210 310-51300-35200		*	100.00	
			WEBSITE MANAGEMENT-OCT 22				

EHCD EAGLE HAMMOCK IARAUJO

EAGLE HAMMOCK - GENERAL FUND  
BANK A GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE	EXPENSED TO... INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
		10/01/22	10	2022	10	310-51300-35100				*	150.00		
			INFORMATION TECH - OCT 22										
		10/01/22	10	2022	10	310-51300-31300				*	416.67		
			DISSEMINATION SVCS-OCT 22										
		10/01/22	10	2022	10	310-51300-51000				*	.06		
			OFFICE SUPPLIES										
		10/01/22	10	2022	10	310-51300-42000				*	70.53		
			POSTAGE										
		10/01/22	11	2022	10	320-53800-34000				*	625.00		
			FIELD MANAGEMENT - OCT 22										
		11/01/22	13	2022	11	310-51300-34000				*	2,916.67		
			MANAGEMENT FEES - NOV 22										
		11/01/22	13	2022	11	310-51300-35200				*	100.00		
			WEBSITE MANAGEMENT-NOV 22										
		11/01/22	13	2022	11	310-51300-35100				*	150.00		
			INFORMATION TECH - NOV 22										
		11/01/22	13	2022	11	310-51300-31300				*	416.67		
			DISSEMINATION SVCS-NOV 22										
		11/01/22	13	2022	11	310-51300-51000				*	.12		
			OFFICE SUPPLIES										
		11/01/22	13	2022	11	310-51300-42000				*	2.28		
			POSTAGE										
		11/01/22	14	2022	11	320-53800-34000				*	625.00		
			FIELD MANAGEMENT - NOV 22										
									GOVERNMENTAL MANAGEMENT SERVICES-			13,489.67	000022
11/17/22	00006	10/04/22	4232	2022	09	310-51300-31500				*	272.50		
			GEN.COUNSEL/MTHLY MEETING										
		11/10/22	4738	2022	10	310-51300-31500				*	36.50		
			GEN.COUNSEL/MTHLY MEETING										
									KE LAW GROUP, PLLC			309.00	000023
11/17/22	00007	10/03/22	68250	2022	10	320-53800-46200				*	1,750.00		
			CLEANUP/MOW SIDEWALK/BUSH										
		10/14/22	68314	2022	10	320-53800-46200				*	1,750.00		
			LANDSCAPE MAINT GEN. C/UP										
		10/26/22	68348	2022	10	320-53800-46200				*	1,750.00		
			CLEANUP/MOW SIDEWALK/BUSH										
		11/09/22	68504	2022	11	320-53800-46200				*	1,750.00		
			CLEANUP/MOW SIDEWALK/BUSH										
									WEBER ENVIRONMENTAL SERVICES			7,000.00	000024
11/22/22	00009	11/18/22	11182022	2022	11	300-20700-10000				*	10,976.28		
			DIRECT PAYMENT - 11/01/22										
									EAGLE HAMMOCK CDD			10,976.28	000025
									EHCD EAGLE HAMMOCK IARAUJO				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
12/05/22	00008	11/28/22 15185	202211 320-53800-47000	MONTHLY POND HERBICIDE	*	700.00	
				AQUATIC WEED MANAGEMENT, INC			700.00 000026
12/05/22	00007	11/29/22 68538	202211 320-53800-46200	CLEANUP/MOW SIDEWALK/BUSH	*	1,750.00	
				WEBER ENVIRONMENTAL SERVICES			1,750.00 000027
12/09/22	00007	12/07/22 68643	202212 320-53800-46200	CLEANUP/MOW SIDEWALK/BUSH	*	1,750.00	
				WEBER ENVIRONMENTAL SERVICES			1,750.00 000028
12/16/22	00001	12/01/22 15	202212 310-51300-34000	MANAGEMENT FEES - DEC 22	*	2,916.67	
		12/01/22 15	202212 310-51300-35200	WEBSITE MANAGEMENT-DEC 22	*	100.00	
		12/01/22 15	202212 310-51300-35100	INFORMATION TECH - DEC 22	*	150.00	
		12/01/22 15	202212 310-51300-31300	DISSEMINATION SVCS-DEC 22	*	416.67	
		12/01/22 15	202212 310-51300-51000	OFFICE SUPPLIES	*	.09	
		12/01/22 15	202212 310-51300-42000	POSTAGE	*	1.71	
		12/01/22 16	202212 320-53800-34000	FIELD MANAGEMENT - DEC 22	*	625.00	
				GOVERNMENTAL MANAGEMENT SERVICES-			4,210.14 000029
12/16/22	00006	12/12/22 5111	202211 310-51300-31500	GEN.COUNSEL/MTHLY MEETING	*	36.50	
				KE LAW GROUP, PPLC			36.50 000030
TOTAL FOR BANK A						51,246.68	
TOTAL FOR REGISTER						51,246.68	

## SECTION 2



***Eagle Hammock***  
***Community Development District***

***Unaudited Financial Reporting***  
***December 31, 2022***



# Table of Contents

1	<hr/>	Balance Sheet
2-3	<hr/>	General Fund
4	<hr/>	Construction Fund
5	<hr/>	Month to Month

**Eagle Hammock**  
**Community Development District**  
**Combined Balance Sheet**  
**December 31, 2022**

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Total Governmental Fund</i>
<b>Assets:</b>				
Operating Account	\$ 53,111	\$ -	\$ -	\$ 53,111
Due From Developer	\$ 25,000	\$ -	\$ -	\$ 25,000
Investments:				
<u>Series 2022</u>				
Reserve	\$ -	\$ 127,873		\$ 127,873
Revenue	\$ -	\$ 117,966	\$ -	\$ 117,966
Cost of Issuance	\$ -	\$ -	\$ 3,896	\$ 3,896
<b>Total Assets</b>	<b>\$ 78,111</b>	<b>\$ 245,839</b>	<b>\$ 3,896</b>	<b>\$ 327,847</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 3,626	\$ -	\$ -	\$ 3,626
<b>Total Liabilities</b>	<b>\$ 3,626</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,626</b>
<b>Fund Balances:</b>				
Restricted for:				
Debt Service	\$ -	\$ 245,839	\$ -	\$ 245,839
Capital Projects	\$ -	\$ -	\$ 3,896	\$ 3,896
Unassigned	\$ 74,486	\$ -	\$ -	\$ 74,486
<b>Total Fund Balances</b>	<b>\$ 74,486</b>	<b>\$ 245,839</b>	<b>\$ 3,896</b>	<b>\$ 324,221</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 78,111</b>	<b>\$ 245,839</b>	<b>\$ 3,896</b>	<b>\$ 327,847</b>

**Eagle Hammock**  
**Community Development District**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending December 31, 2022**

	Proposed	Prorated Budget	Actual	
	Budget	Thru 12/31/22	Thru 12/31/22	Variance
<b><u>Revenues</u></b>				
Assessments	\$ 170,950	\$ 7,150	\$ 7,150	\$ -
Assessments - Lot Closings	\$ -	\$ -	\$ 70,850	\$ 70,850
Developer Contributions	\$ 230,807	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 401,757</b>	<b>\$7,150</b>	<b>\$78,000</b>	<b>\$70,850</b>
<b><u>Expenditures:</u></b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisor Fees	\$ 12,000	\$ 3,000	\$ 800	\$ 2,200
Engineering	\$ 15,000	\$ 3,750	\$ -	\$ 3,750
Attorney	\$ 25,000	\$ 6,250	\$ 1,205	\$ 5,046
Annual Audit	\$ 5,000	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Arbitrage	\$ 500	\$ -	\$ -	\$ -
Dissemination	\$ 5,000	\$ 1,250	\$ 1,250	\$ (0)
Trustee Fees	\$ 5,000	\$ -	\$ -	\$ -
Management Fees	\$ 35,000	\$ 8,750	\$ 8,750	\$ (0)
Information Technology	\$ 1,800	\$ 450	\$ 450	\$ -
Website Maintenance	\$ 1,200	\$ 300	\$ 300	\$ -
Postage & Delivery	\$ 1,000	\$ 250	\$ 75	\$ 175
Insurance	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Copies	\$ 1,000	\$ 250	\$ -	\$ 250
Legal Advertising	\$ 10,000	\$ 2,500	\$ 292	\$ 2,208
Contingency	\$ 5,960	\$ 1,490	\$ -	\$ 1,490
Office Supplies	\$ 625	\$ 156	\$ 0	\$ 156
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total General &amp; Administrative:</b>	<b>\$ 134,260</b>	<b>\$ 38,571</b>	<b>\$ 23,297</b>	<b>\$ 15,275</b>

**Eagle Hammock**  
**Community Development District**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending December 31, 2022**

	Proposed	Prorated Budget	Actual	
	Budget	Thru 12/31/22	Thru 12/31/22	Variance
<b><u>Operation and Maintenance</u></b>				
<b>Field Expenses</b>				
Property Insurance	\$ 5,050	\$ -	\$ -	\$ -
Field Management	\$ 15,000	\$ 3,750	\$ 1,875	\$ 1,875
Landscape Maintenance	\$ 60,317	\$ 15,079	\$ 10,500	\$ 4,579
Landscape Replacement & Enhancements	\$ 15,000	\$ 3,750	\$ -	\$ 3,750
Lake Maintenance	\$ -	\$ -	\$ 2,100	\$ (2,100)
Streetlights	\$ 30,000	\$ 7,500	\$ -	\$ 7,500
Electric	\$ 5,000	\$ 1,250	\$ 953	\$ 297
Water and Sewer	\$ 10,000	\$ 2,500	\$ 164	\$ 2,336
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ 625	\$ -	\$ 625
Irrigation Repairs	\$ 7,500	\$ 1,875	\$ -	\$ 1,875
General Field Repairs & Maintenance	\$ 10,000	\$ 2,500	\$ -	\$ 2,500
Contingency	\$ 7,500	\$ 1,875	\$ -	\$ 1,875
<b>Subtotal Field Expenditures:</b>	<b>\$ 167,867</b>	<b>\$ 40,704</b>	<b>\$ 15,592</b>	<b>\$ 25,112</b>
<b>Amenity Expenditures</b>				
Amenity - Insurance	\$ 5,050	\$ -	\$ -	\$ -
Amenity - Electric	\$ 8,000	\$ -	\$ -	\$ -
Amenity - Water	\$ 10,000	\$ -	\$ -	\$ -
Internet	\$ 2,000	\$ -	\$ -	\$ -
Pest Control	\$ 480	\$ -	\$ -	\$ -
Janitorial Service	\$ 5,600	\$ -	\$ -	\$ -
Security Services	\$ 34,000	\$ -	\$ -	\$ -
Pool Maintenance	\$ 12,000	\$ -	\$ -	\$ -
Amenity Repairs & Maintenance	\$ 10,000	\$ -	\$ -	\$ -
Amenity Access Management	\$ 5,000	\$ -	\$ -	\$ -
Contingency	\$ 7,500	\$ -	\$ -	\$ -
<b>Subtotal Amenity Expenditures</b>	<b>\$ 99,630</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 401,757</b>	<b>\$ 79,276</b>	<b>\$ 38,889</b>	<b>\$ 40,387</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (0)</b>		<b>\$ 39,111</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 35,374</b>	
<b>Fund Balance - Ending</b>	<b>\$ (0)</b>		<b>\$ 74,486</b>	

# Eagle Hammock

## Community Development District

### Debt Service Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending December 31, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/22	Thru 12/31/22	Variance
<b>Revenues</b>				
Assessments	\$ 255,747	\$ 10,976	\$ 10,976	\$ -
Assessments - Lot Closings	\$ -	\$ -	\$ 131,144	\$ 131,144
Interest	\$ -	\$ -	\$ 1,310	\$ 1,310
<b>Total Revenues</b>	<b>\$ 255,747</b>	<b>\$ 10,976</b>	<b>\$ 143,430</b>	<b>\$ 132,454</b>
<b>Expenditures:</b>				
Interest - 11/01	\$ 62,550	\$ 62,550	\$ 62,550	\$ -
Principal - 05/01	\$ 55,000	\$ -	\$ -	\$ -
Interest - 05/01	\$ 99,638	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 217,188</b>	<b>\$ 62,550</b>	<b>\$ 62,550</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 38,559</b>		<b>\$ 80,880</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 62,550</b>		<b>\$ 164,959</b>	
<b>Fund Balance - Ending</b>	<b>\$ 101,109</b>		<b>\$ 245,839</b>	

# Eagle Hammock

## Community Development District

### Construction Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending December 31, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/22	Thru 12/31/22	Variance
<b>Revenues</b>				
Interest	\$ -	\$ -	\$ 24	\$ 24
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24</b>	<b>\$ 24</b>
<b>Expenditures:</b>				
Capital Outlay - Cost of Issuance	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,872</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,896</b>	

**Eagle Hammock**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<b>Revenues</b>													
Assessments - Direct	\$ -	\$ 7,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,150
Assessments - Lot Closings	\$ 70,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	70,850
Developer Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Revenues</b>	<b>\$ 70,850</b>	<b>\$ 7,150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>78,000</b>

**Expenditures:**

**General & Administrative:**

Supervisor Fees	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	800
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Attorney	\$ 37	\$ 37	\$ 1,132	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,205
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,000
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dissemination	\$ 417	\$ 417	\$ 417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,250
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Management Fees	\$ 2,917	\$ 2,917	\$ 2,917	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,750
Information Technology	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	450
Website Maintenance **	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	300
Postage & Delivery	\$ 71	\$ 2	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	75
Insurance	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,000
Copies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Legal Advertising	\$ -	\$ -	\$ 292	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	292
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Office Supplies	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
<b>Total General &amp; Administrative:</b>	<b>\$ 13,865</b>	<b>\$ 3,622</b>	<b>\$ 5,809</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>23,297</b>

**Operation and Maintenance**

**Field Expenses**

Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Field Management	\$ 625	\$ 625	\$ 625	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,875
Landscape Maintenance	\$ 5,250	\$ 3,500	\$ 1,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10,500
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Lake Maintenance	\$ 700	\$ 700	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,100
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Electric	\$ -	\$ -	\$ 953	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	953
Water and Sewer	\$ 50	\$ 44	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	164
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Field Expenditures:</b>	<b>\$ 6,625</b>	<b>\$ 4,869</b>	<b>\$ 4,098</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>15,592</b>



**Eagle Hammock**  
**Community Development District**  
**Month to Month**

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<b>Amenity Expenditures</b>													
Amenity - Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Amenity - Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Amenity - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Internet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Janitorial Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Security Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Pool Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Amenity Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Amenity Access Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Amenity Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Expenditures</b>	\$ 20,490	\$ 8,492	\$ 9,907	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	38,889
<b>Excess (Deficiency) of Revenues over Expenditures</b>	\$ 50,360	\$ (1,342)	\$ (9,907)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	39,111