

*Eagle Hammock
Community Development District*

Meeting Agenda

July 13, 2023

AGENDA

Eagle Hammock

Community Development District

219 E. Livingston St., Orlando, Florida 32801

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

July 6, 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, July 13, 2023 at 10:00 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/83231103249>

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

Meeting ID: 832 3110 3249

Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (¹Speakers 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 May 11, 2023 Board of Supervisors Meeting
4. Public Hearings
 - A. Public Hearing on the Adoption of the Fiscal Year 2024 Budget
 - i. Consideration of Resolution 2023-06 Adopting the District's Fiscal Year 2024 Budget and Appropriating Funds
 - B. Public Hearing on the Imposition of Operations and Maintenance Special Assessments
 - i. Consideration of Resolution 2023-07 Imposing Special Assessments and Certifying an Assessment Roll
 - C. Public Hearing on the Adoption of Amenity Rental Fees and Amended Policies
 - i. Consideration of Resolution 2023-08 Adopting Amenity Rental Fees and Amended Policies
5. Consideration of Resolution 2023-09 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2024
6. Acceptance of Fiscal Year 2022 Audit Report
7. Staff Reports
 - A. Attorney

¹ Comments will be limited to three (3) minutes

- B. Engineer
 - i. Acceptance of Annual District Engineering Report
- C. Field Manager's Report
 - i. Consideration of Proposal for Pest Control Services
- D. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet & Income Statement
- 8. Other Business
- 9. Supervisors Requests and Audience Comments
- 10. Adjournment

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 Thursday, **May 11, 2023** at 10:04 a.m. at the Offices of Highland Homes, 3020 S. Florida Ave., Suite 101, Lakeland, Florida.

Present and constituting a quorum were:

Milton Andrade	Chairman
Brian Walsh	Vice Chairman
Jeff Shenefield	Assistant Secretary
Garret Parkinson	Assistant Secretary

Also, present were:

Jill Burns	District Manager, GMS
Lauren Gentry	District Counsel, KVV Law
Rodney Gadd	District Engineer, Gadd and Associates
Clayton Smith	Field Manager, GMS
Allen Bailey	Field Manager, GMS

The following is a summary of the discussions and actions taken at the May 11, 2023 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. There were four Board members present constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no members of the public present at this time.

THIRD ORDER OF BUSINESS

Approval of Minutes of the February 9, 2023 Audit Committee and Board of Supervisors Meetings

Ms. Burns presented the minutes from the February 9, 2023 Audit Committee and Board of Supervisors meetings. Ms. Burns asked for any questions, comments, or corrections to those minutes. The Board had no changes to the minutes.

On MOTION by Mr. Shenefield, seconded by Mr. Andrade, with all in favor, the Minutes of the February 9, 2023 Board of Supervisors and Audit Committee Meetings, were approved.

FOURTH ORDER OF BUSINESS

Consideration of Resolution 2023-03 Approving the Proposed Fiscal Year 2023/2024 Budget (Suggested Date: July 13, 2023), Declaring Special Assessments, and Setting the Public Hearings on the Adoption of the Fiscal Year 2023/2024 Budget and the Imposition of Operations and Maintenance Assessments

Ms. Burns reviewed the resolution and suggested the date for the public hearing being July 13, 2023. She noted the budget was attached as Exhibit ‘A’ and added this has a significant increase. She noted the District has 263 lots. The current assessment is \$600 and the proposed amount is \$1,792.80. She added the only item to cut in the proposal is security at \$34,000. Ms. Burns explained with an amenity and field costs, this is a reasonable estimate. She suggested to send notices now. She added the capital reserve transfer is low and will need to be increased going forward. Cutting security, rising costs, and other options for reduction were discussed. She noted there were only 7 residents and felt now was the time to send the notices. She discussed levying the full amount of \$1,700, the residents would have the new assessments on their lots, and the contributions would be a direct bill. She noted another option would be if the Developer funds something. Ms. Burns suggested disclosing the higher amount which is realistic for what they will pay.

The Board discussed reducing legal to \$5,000, reducing landscape replacement to \$10,000, reducing field contingency to \$5,000, reducing security services to \$5,000, reducing amenity repairs & maintenance to \$5,000, reducing contingency to \$7,500, and removing capital reserves transfer for upcoming year.

This will be an increase and a 21-day notice will be sent to residents. The specifics of the notices were discussed to include what is on the tax bill. The hearing will be July 13, 2023.

On MOTION by Mr. Walsh, seconded by Mr. Andrade, with all in favor, Resolution 2023-03 Approving the Proposed FY 2024 Budget and Setting the Public Hearing for July 13, 2023 on Budget and Imposing O&M Assessments, was approved.

FIFTH ORDER OF BUSINESS

**Consideration of Resolution 2023-04
Authorizing Bank Account Signatories**

Ms. Burns stated this will appoint the Treasurer, Assistant Treasurer, and Secretaries as signers, rather than specific people in the case they change.

On MOTION by Mr. Walsh, seconded by Mr. Andrade, with all in favor, Resolution 2023-04 Authorizing Bank Account Signatories, was approved.

SIXTH ORDER OF BUSINESS

**Consideration of Resolution 2023-05
Appointing a Treasurer and Assistant
Treasurers**

Ms. Burns noted Katic Costa and George Flint are already named as signers. This resolution will add Darrin Mossing as another signer.

On MOTION by Mr. Walsh, seconded by Mr. Andrade, with all in favor, Resolution 2023-05 Appointing a Treasure and Assistant Treasure, was approved.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Gentry noted the state legislation has closed and the proposed increase to sovereign immunity did not pass, so limitation and liabilities stay in place. They did approve a requirement for CDD Supervisors to do ethics training each year. She added videos are approved to satisfy this requirement.

B. Engineer

Mr. Gadd stated he will be completing the inspections of the site and the yearly Engineer Report towards the end of the month.

C. Field Manager’s Report *(to be provided under separate cover)*

Mr. Smith presented the Field Manager’s report to include updates on the pool, opening and security at the amenity center, doors, clean up of pond areas, sod replacement, plant recovery, entry needs enhancement, and irrigation to be added.

He presented the quotes to approve the amenity center for cleaning interior with janitorial with the recommendation to go with Clean Star. Ms. Burns added they will need a public hearing to set the rental fees. It required a notice and renting cannot occur until after the hearing. Ms. Gentry recommended the Board charge a refundable deposit and a non-refundable cleaning fee. Ms. Burns noted some possible pricing for deposit.

Mr. Smith discussed pool vendors and costs. He included E & A Services, Resort Pool Services, he noted Prince and Sons gave a quote for to maintain amenity with mowing, plants, fertilization, planting and planting for about \$30,000.

Mr. Smith discussed the security system to change over from access to the bathroom. He noted Precision Locks and Safes did the original install and was not comfortable with the work. He noted another option with Current Demands to replace hardware and storage in the cloud.

On MOTION by Mr. Walsh, seconded by Mr. Andrade, with all in favor, the Amenity Quotes, were approved.

Ms. Burns noted the amenity could open soon. She discussed the notices and public hearing for rental rates for the July meeting. She added it would be available for rentals on July 13th. The Board discussed the rental rates and deposits. The Board agreed on a \$150 deposit to advertise and a \$100-\$300 non-refundable cleaning/reservation fee.

On MOTION by Mr. Shenefield, seconded by Mr. Parkinson, with all in favor, Setting the Public Hearing for Amenity Rates for July 13, 2023 at 10:00 a.m. at the Same Location, was approved.

D. District Manager’s Report

i. Approval of Check Register

Ms. Burns noted that the check register was included in their package for review and asked if anybody had any questions. The total is \$202,232.78 and is from January through March. She noted some are transfers to US Bank.

On MOTION by Mr. Shenefield, seconded by Mr. Andrade, with all in favor, the Check Register totaling \$202,232.78, was approved.

ii. Balance Sheet & Income Statement

Ms. Burns presented the financial statements for review. There is no action necessary from the Board.

iii. Presentation of Number of Registered Voters – 7

Ms. Burns presented the number of registered voters as 7 within the District as of April 15 of this year. She reviewed the process for the threshold.

EIGHTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

SECTION A

SECTION 1

RESOLUTION 2023-06

THE ANNUAL APPROPRIATION RESOLUTION OF THE EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2023, submitted to the Board of Supervisors (“**Board**”) of the Eagle Hammock Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

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

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Eagle

Hammock Community Development District for the Fiscal Year Ending September 30, 2024.”

- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2023/2024, the sum of \$ _____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
DEBT SERVICE FUND (SERIES 2022)	\$ _____
CAPITAL RESERVE FUND	\$ _____
TOTAL ALL FUNDS	\$ _____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2023/2024 or within 60 days following the end of the Fiscal Year 2023/2024 may amend its Adopted Budget for that fiscal year as follows:

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

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

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

PASSED AND ADOPTED THIS 13TH DAY OF JULY 2023.

ATTEST:

**EAGLE HAMMOCK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____

Its: _____

Exhibit A: Fiscal Year 2023/2024 Budget

Eagle Hammock
Community Development District

Proposed Budget
FY2024



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Eagle Hammock
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 months	Total Thru 9/30/23	Proposed Budget FY2024
Revenues					
Assessments	\$ 170,950	\$ 96,525	\$ -	\$ 96,525	\$ 357,000
Assessments - Lots Closings	\$ -	\$ 94,900	\$ -	\$ 94,900	\$ -
Developer Contributions	\$ 230,807	\$ -	\$ 67,220	\$ 67,220	\$ -
Total Revenues	\$ 401,757	\$ 191,425	\$ 67,220	\$ 258,645	\$ 357,000
Expenditures					
<i>General & Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 2,400	\$ 4,000	\$ 6,400	\$ 12,000
Engineering	\$ 15,000	\$ -	\$ 7,500	\$ 7,500	\$ 15,000
Attorney	\$ 25,000	\$ 4,180	\$ 2,090	\$ 6,270	\$ 12,500
Annual Audit	\$ 5,000	\$ 3,950	\$ -	\$ 3,950	\$ 3,500
Assessment Administration	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
Arbitrage	\$ 500	\$ -	\$ 450	\$ 450	\$ 450
Dissemination	\$ 5,000	\$ 3,333	\$ 1,667	\$ 5,000	\$ 5,000
Trustee Fees	\$ 5,000	\$ -	\$ 4,020	\$ 4,020	\$ 4,020
Management Fees	\$ 35,000	\$ 23,333	\$ 11,667	\$ 35,000	\$ 37,100
Information Technology	\$ 1,800	\$ 1,200	\$ 600	\$ 1,800	\$ 1,800
Website Maintenance	\$ 1,200	\$ 800	\$ 400	\$ 1,200	\$ 1,200
Postage & Delivery	\$ 1,000	\$ 214	\$ 107	\$ 320	\$ 1,000
Insurance	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,750
Copies	\$ 1,000	\$ -	\$ 100	\$ 100	\$ 1,000
Legal Advertising	\$ 10,000	\$ 1,815	\$ 4,088	\$ 5,903	\$ 5,000
Contingency	\$ 5,960	\$ 250	\$ 350	\$ 600	\$ 2,500
Office Supplies	\$ 625	\$ 6	\$ 30	\$ 36	\$ 625
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total General & Administrative:	\$ 134,260	\$ 51,657	\$ 37,068	\$ 88,725	\$ 113,620

Eagle Hammock
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 months	Total Thru 9/30/23	Proposed Budget FY2024
<u>Operations & Maintenance</u>					
<u>Field Services</u>					
Property Insurance	\$ 10,100	\$ 3,971	\$ -	\$ 3,971	\$ 10,100
Field Management	\$ 15,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ 21,000
Landscape Maintenance	\$ 60,317	\$ 26,161	\$ 9,784	\$ 35,945	\$ 47,500
Landscape Replacement	\$ 15,000	\$ -	\$ 7,500	\$ 7,500	\$ 10,000
Lake Maintenance	\$ -	\$ 5,669	\$ 2,869	\$ 8,538	\$ 8,400
Streetlights	\$ 30,000	\$ 13,221	\$ 16,526	\$ 29,747	\$ 45,000
Electric	\$ 5,000	\$ 375	\$ 563	\$ 938	\$ 2,500
Water & Sewer	\$ 10,000	\$ 1,047	\$ 523	\$ 1,570	\$ 2,500
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ -	\$ 1,250	\$ 1,250	\$ 2,500
Irrigation Repairs	\$ 7,500	\$ -	\$ 3,750	\$ 3,750	\$ 7,500
General Repairs & Maintenance	\$ 10,000	\$ 4,697	\$ 3,677	\$ 8,375	\$ 10,000
Contingency	\$ 7,500	\$ -	\$ 3,750	\$ 3,750	\$ 5,000
Subtotal Field Expenditures	\$ 172,917	\$ 60,141	\$ 55,192	\$ 115,334	\$ 172,000
<u>Amenity Expenditures</u>					
Amenity - Electric	\$ 8,000	\$ 798	\$ 2,750	\$ 3,548	\$ 8,000
Amenity - Water	\$ 10,000	\$ 2,100	\$ 8,031	\$ 10,131	\$ 10,000
Internet	\$ 2,000	\$ 325	\$ 752	\$ 1,077	\$ 2,000
Pest Control	\$ 480	\$ -	\$ 240	\$ 240	\$ 480
Janitorial Service	\$ 5,600	\$ -	\$ 2,200	\$ 2,200	\$ 12,200
Security Services	\$ 34,000	\$ -	\$ 17,000	\$ 17,000	\$ 5,000
Pool Maintenance	\$ 12,000	\$ -	\$ 8,100	\$ 8,100	\$ 16,200
Amenity Repairs & Maintenance	\$ 10,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Amenity Access Management	\$ 5,000	\$ 1,875	\$ 1,667	\$ 3,541	\$ 5,000
Contingency	\$ 7,500	\$ -	\$ 3,750	\$ 3,750	\$ 7,500
Subtotal Amenity Expenditures	\$ 94,580	\$ 5,097	\$ 49,490	\$ 54,587	\$ 71,380
Total Operations & Maintenance:	\$ 267,497	\$ 65,238	\$ 104,683	\$ 169,921	\$ 243,380
Total Expenditures	\$ 401,757	\$ 116,895	\$ 141,750	\$ 258,645	\$ 357,000
Excess Revenues/(Expenditures)	\$ -	\$ 74,530	\$ (74,530)	\$ -	\$ -

Product	ERU's	Assessable Units	ERU/Unit	Net Assessment	Net Per Unit (7%)	Gross Per Unit
Platted	263.00	263	1.00	\$357,000.00	\$1,357.41	\$1,459.59
				\$357,000.00		

Eagle Hammock Community Development District General Fund Narrative

Revenues:

Assessments

The District will levy a non-ad valorem assessment on all assessable property within the District to fund all general operating and maintenance expenditures during the fiscal year.

Expenditures:

General & Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

Engineering

The District's engineer provides general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel provides general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

Assessment Administration

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on the Series 2022 bonds.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based on the Series 2022 bonds.

Eagle Hammock

Community Development District

General Fund Narrative

Trustee Fees

The District will incur trustee related costs with the issuance of its' Series 2022 bonds.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

Information Technology

Represents various cost of information technology for the District such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability and public official's liability insurance coverages.

Copies

Printing agenda materials for board meetings, printing of computerized checks, stationary, envelopes, etc.

Legal Advertising

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

Contingency

Bank charges and any other miscellaneous expenses incurred during the year.

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Eagle Hammock Community Development District General Fund Narrative

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

Operations & Maintenance:

Field Services

Property Insurance

The District's property insurance coverages.

Field Management

The District has contracted with Governmental Management Services – Central Florida, LLC to provide onsite field management of contracts for the District such as landscape maintenance. Services can include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Landscape Maintenance

The District has a contract with Prince & Sons, Inc. to maintain the landscaping located within the District. These services include monthly landscape maintenance such as mowing of turf areas, pruning and trimming, plant bed weed control, fertilization and irrigation inspections.

Landscape Replacement

Represents the estimated cost of replacing landscaping within the common areas of the District.

Lake Maintenance

Represents the estimated cost for the care and maintenance of the Districts lakes which includes shoreline grass, brush, and vegetation control.

Streetlights

Represents the cost to maintain street lights within the District Boundaries that are expected to be in place throughout the fiscal year.

Electric

Represents current and estimated electric charges of common areas throughout the District.

Water & Sewer

Represents current and estimated costs for water and refuse services provided for common areas throughout the District.

Eagle Hammock Community Development District General Fund Narrative

Sidewalk & Asphalt Maintenance

Represents the estimated costs of maintaining the sidewalks and asphalt throughout the District's Boundary.

Irrigation Repairs

Represents the cost of maintaining and repairing the irrigation system. This includes the sprinklers, and irrigation wells.

General Repairs & Maintenance

Represents estimated costs for general repairs and maintenance of the District's common areas.

Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any field category.

Amenity Expenses

Amenity - Electric

Represents estimated electric charges for the District's amenity facilities.

Amenity - Water

Represents estimated water charges for the District's amenity facilities.

Internet

Internet service will be added for use at the Amenity Center.

Pest Control

The District will incur costs for pest control treatments to its amenity facilities.

Janitorial Services

Represents costs to provide janitorial services and supplies for the District's amenity facilities.

Security Services

Represents the cost of contracting a monthly security service for the District's amenity facilities.

Pool Maintenance

Represents the costs of regular cleaning and treatments of the District's pool.

Amenity Repairs & Maintenance

Represents estimated costs for repairs and maintenance of the District's amenity facilities.

Eagle Hammock Community Development District General Fund Narrative

Amenity Access Management

Represents the cost of managing the monitoring access to the District's amenity facilities.

Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any amenity category.

Other Financing Sources/(Uses)

Transfer Out - Capital Reserve

Funds collected and reserved for the replacement of and/or purchase of new capital improvements throughout the District.

Eagle Hammock
Community Development District
Proposed Budget
Debt Service Fund Series 2022

Description	Adopted Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 months	Projected Thru 9/30/23	Proposed Budget FY2024
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Revenues

Assessments	\$ 255,747	\$ 144,887	\$ 5,488	\$ 150,375	\$ 240,489
Assessments - Lot Closings	\$ -	\$ 176,209	\$ -	\$ 176,209	\$ -
Assessments - Prepayment	\$ -	\$ 91,591	\$ -	\$ 91,591	\$ -
Interest	\$ -	\$ 6,340	\$ 3,170	\$ 9,510	\$ -
Carry Forward Surplus ⁽¹⁾	\$ 62,550	\$ 38,006	\$ -	\$ 38,006	\$ 152,415

Total Revenues	\$ 318,297	\$ 457,033	\$ 8,658	\$ 465,691	\$ 392,904
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Expenditures

Interest - 11/1	\$ 62,550	\$ 62,550	\$ -	\$ 62,550	\$ 95,809
Principal - 5/1	\$ 55,000	\$ 55,000	\$ -	\$ 55,000	\$ 55,000
Interest - 5/1	\$ 99,638	\$ 99,638	\$ -	\$ 99,638	\$ 95,809
Special Call - 5/1	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -
Special Call - 8/1	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ -

Total Expenditures	\$ 217,188	\$ 247,188	\$ 70,000	\$ 317,188	\$ 246,619
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Other Sources/(Uses)

Transfer In/(Out)	\$ -	\$ 3,911	\$ -	\$ 3,911	\$ -
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Total Other Sources/(Uses)	\$ -	\$ 3,911	\$ -	\$ 3,911	\$ -
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Excess Revenues/(Expenditures)	\$ 101,109	\$ 213,757	\$ (61,342)	\$ 152,415	\$ 146,286
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Interest - 11/1 \$ 94,606.25

⁽¹⁾ Carryforward Surplus is net of Debt Service Reserve Funds

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Single Family - 40'	147	\$129,080	\$878.10	\$944.19
Single Family - 50'	101	\$110,860	\$1,097.62	\$1,180.24
Single Family - 50' - Partial Pay Down	1	\$549	\$549.00	\$590.32
Total ERU's	249	\$240,489		

Eagle Hammock
Community Development District
Series 2022 Special Assessment Bonds
Amortization Schedule

Date	Balance	Principal	Interest	Total
11/01/23	\$ 3,645,000.00	\$ -	\$ 95,809.38	\$ 95,809.38
05/01/24	\$ 3,645,000.00	\$ 55,000.00	\$ 95,809.38	
11/01/24	\$ 3,590,000.00	\$ -	\$ 94,606.25	\$ 245,415.63
05/01/25	\$ 3,590,000.00	\$ 60,000.00	\$ 94,606.25	
11/01/25	\$ 3,530,000.00	\$ -	\$ 93,293.75	\$ 247,900.00
05/01/26	\$ 3,530,000.00	\$ 60,000.00	\$ 93,293.75	
11/01/26	\$ 3,470,000.00	\$ -	\$ 91,981.25	\$ 245,275.00
05/01/27	\$ 3,470,000.00	\$ 65,000.00	\$ 91,981.25	
11/01/27	\$ 3,405,000.00	\$ -	\$ 90,559.38	\$ 247,540.63
05/01/28	\$ 3,405,000.00	\$ 70,000.00	\$ 90,559.38	
11/01/28	\$ 3,335,000.00	\$ -	\$ 88,853.13	\$ 249,412.50
05/01/29	\$ 3,335,000.00	\$ 70,000.00	\$ 88,853.13	
11/01/29	\$ 3,265,000.00	\$ -	\$ 87,146.88	\$ 246,000.00
05/01/30	\$ 3,265,000.00	\$ 75,000.00	\$ 87,146.88	
11/01/30	\$ 3,190,000.00	\$ -	\$ 85,318.75	\$ 247,465.63
05/01/31	\$ 3,190,000.00	\$ 80,000.00	\$ 85,318.75	
11/01/31	\$ 3,110,000.00	\$ -	\$ 83,368.75	\$ 248,687.50
05/01/32	\$ 3,110,000.00	\$ 85,000.00	\$ 83,368.75	
11/01/32	\$ 3,025,000.00	\$ -	\$ 81,296.88	\$ 249,665.63
05/01/33	\$ 3,025,000.00	\$ 85,000.00	\$ 81,296.88	
11/01/33	\$ 2,940,000.00	\$ -	\$ 79,012.50	\$ 245,309.38
05/01/34	\$ 2,940,000.00	\$ 90,000.00	\$ 79,012.50	
11/01/34	\$ 2,850,000.00	\$ -	\$ 76,593.75	\$ 245,606.25
05/01/35	\$ 2,850,000.00	\$ 95,000.00	\$ 76,593.75	
11/01/35	\$ 2,755,000.00	\$ -	\$ 74,040.63	\$ 245,634.38
05/01/36	\$ 2,755,000.00	\$ 100,000.00	\$ 74,040.63	
11/01/36	\$ 2,655,000.00	\$ -	\$ 71,353.13	\$ 245,393.75
05/01/37	\$ 2,655,000.00	\$ 105,000.00	\$ 71,353.13	
11/01/37	\$ 2,550,000.00	\$ -	\$ 68,531.25	\$ 244,884.38
05/01/38	\$ 2,550,000.00	\$ 115,000.00	\$ 68,531.25	
11/01/38	\$ 2,435,000.00	\$ -	\$ 65,440.63	\$ 248,971.88
05/01/39	\$ 2,435,000.00	\$ 120,000.00	\$ 65,440.63	
11/01/39	\$ 2,315,000.00	\$ -	\$ 62,215.63	\$ 247,656.25
05/01/40	\$ 2,315,000.00	\$ 125,000.00	\$ 62,215.63	
11/01/40	\$ 2,190,000.00	\$ -	\$ 58,856.25	\$ 246,071.88
05/01/41	\$ 2,190,000.00	\$ 135,000.00	\$ 58,856.25	
11/01/41	\$ 2,055,000.00	\$ -	\$ 55,228.13	\$ 249,084.38
05/01/42	\$ 2,055,000.00	\$ 140,000.00	\$ 55,228.13	
11/01/42	\$ 1,915,000.00	\$ -	\$ 51,465.63	\$ 246,693.75
05/01/43	\$ 1,915,000.00	\$ 150,000.00	\$ 51,465.63	
11/01/43	\$ 1,765,000.00	\$ -	\$ 47,434.38	\$ 248,900.00
05/01/44	\$ 1,765,000.00	\$ 155,000.00	\$ 47,434.38	
11/01/44	\$ 1,610,000.00	\$ -	\$ 43,268.75	\$ 245,703.13
05/01/45	\$ 1,610,000.00	\$ 165,000.00	\$ 43,268.75	
11/01/45	\$ 1,445,000.00	\$ -	\$ 38,834.38	\$ 247,103.13
05/01/46	\$ 1,445,000.00	\$ 175,000.00	\$ 38,834.38	
11/01/46	\$ 1,270,000.00	\$ -	\$ 34,131.25	\$ 247,965.63
05/01/47	\$ 1,270,000.00	\$ 185,000.00	\$ 34,131.25	
11/01/47	\$ 1,085,000.00	\$ -	\$ 29,159.38	\$ 248,290.63
05/01/48	\$ 1,085,000.00	\$ 195,000.00	\$ 29,159.38	
11/01/48	\$ 890,000.00	\$ -	\$ 23,918.75	\$ 248,078.13
05/01/49	\$ 890,000.00	\$ 205,000.00	\$ 23,918.75	
11/01/49	\$ 685,000.00	\$ -	\$ 18,409.38	\$ 247,328.13
05/01/50	\$ 685,000.00	\$ 215,000.00	\$ 18,409.38	
11/01/50	\$ 470,000.00	\$ -	\$ 12,631.25	\$ 246,040.63
05/01/51	\$ 470,000.00	\$ 230,000.00	\$ 12,631.25	
11/01/51	\$ 240,000.00	\$ -	\$ 6,450.00	\$ 249,081.25
05/01/52	\$ 240,000.00	\$ 240,000.00	\$ 6,450.00	\$ 246,450.00
		\$ 3,645,000.00	\$ 3,618,418.75	\$ 7,263,418.75

SECTION B

SECTION 1

RESOLUTION 2023-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2023/2024; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; 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 established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Polk County, Florida (“**County**”); and

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

WHEREAS, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”), attached hereto as **Exhibit “A”** and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2023/2024; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Eagle Hammock Community Development District (“**Assessment Roll**”) attached to this Resolution as **Exhibit “B”** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment

Roll to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit “A”** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits “A” and “B,”** is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits “A” and “B.”** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits “A” and “B.”** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 13th day of July 2023.

ATTEST:

**EAGLE HAMMOCK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget
Exhibit B: Assessment Roll

Eagle Hammock
Community Development District

Proposed Budget
FY2024



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Eagle Hammock
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 months	Total Thru 9/30/23	Proposed Budget FY2024
Revenues					
Assessments	\$ 170,950	\$ 96,525	\$ -	\$ 96,525	\$ 357,000
Assessments - Lots Closings	\$ -	\$ 94,900	\$ -	\$ 94,900	\$ -
Developer Contributions	\$ 230,807	\$ -	\$ 67,220	\$ 67,220	\$ -
Total Revenues	\$ 401,757	\$ 191,425	\$ 67,220	\$ 258,645	\$ 357,000
Expenditures					
<i>General & Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 2,400	\$ 4,000	\$ 6,400	\$ 12,000
Engineering	\$ 15,000	\$ -	\$ 7,500	\$ 7,500	\$ 15,000
Attorney	\$ 25,000	\$ 4,180	\$ 2,090	\$ 6,270	\$ 12,500
Annual Audit	\$ 5,000	\$ 3,950	\$ -	\$ 3,950	\$ 3,500
Assessment Administration	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
Arbitrage	\$ 500	\$ -	\$ 450	\$ 450	\$ 450
Dissemination	\$ 5,000	\$ 3,333	\$ 1,667	\$ 5,000	\$ 5,000
Trustee Fees	\$ 5,000	\$ -	\$ 4,020	\$ 4,020	\$ 4,020
Management Fees	\$ 35,000	\$ 23,333	\$ 11,667	\$ 35,000	\$ 37,100
Information Technology	\$ 1,800	\$ 1,200	\$ 600	\$ 1,800	\$ 1,800
Website Maintenance	\$ 1,200	\$ 800	\$ 400	\$ 1,200	\$ 1,200
Postage & Delivery	\$ 1,000	\$ 214	\$ 107	\$ 320	\$ 1,000
Insurance	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,750
Copies	\$ 1,000	\$ -	\$ 100	\$ 100	\$ 1,000
Legal Advertising	\$ 10,000	\$ 1,815	\$ 4,088	\$ 5,903	\$ 5,000
Contingency	\$ 5,960	\$ 250	\$ 350	\$ 600	\$ 2,500
Office Supplies	\$ 625	\$ 6	\$ 30	\$ 36	\$ 625
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total General & Administrative:	\$ 134,260	\$ 51,657	\$ 37,068	\$ 88,725	\$ 113,620

Eagle Hammock
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 months	Total Thru 9/30/23	Proposed Budget FY2024
<u>Operations & Maintenance</u>					
<u>Field Services</u>					
Property Insurance	\$ 10,100	\$ 3,971	\$ -	\$ 3,971	\$ 10,100
Field Management	\$ 15,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ 21,000
Landscape Maintenance	\$ 60,317	\$ 26,161	\$ 9,784	\$ 35,945	\$ 47,500
Landscape Replacement	\$ 15,000	\$ -	\$ 7,500	\$ 7,500	\$ 10,000
Lake Maintenance	\$ -	\$ 5,669	\$ 2,869	\$ 8,538	\$ 8,400
Streetlights	\$ 30,000	\$ 13,221	\$ 16,526	\$ 29,747	\$ 45,000
Electric	\$ 5,000	\$ 375	\$ 563	\$ 938	\$ 2,500
Water & Sewer	\$ 10,000	\$ 1,047	\$ 523	\$ 1,570	\$ 2,500
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ -	\$ 1,250	\$ 1,250	\$ 2,500
Irrigation Repairs	\$ 7,500	\$ -	\$ 3,750	\$ 3,750	\$ 7,500
General Repairs & Maintenance	\$ 10,000	\$ 4,697	\$ 3,677	\$ 8,375	\$ 10,000
Contingency	\$ 7,500	\$ -	\$ 3,750	\$ 3,750	\$ 5,000
Subtotal Field Expenditures	\$ 172,917	\$ 60,141	\$ 55,192	\$ 115,334	\$ 172,000
<u>Amenity Expenditures</u>					
Amenity - Electric	\$ 8,000	\$ 798	\$ 2,750	\$ 3,548	\$ 8,000
Amenity - Water	\$ 10,000	\$ 2,100	\$ 8,031	\$ 10,131	\$ 10,000
Internet	\$ 2,000	\$ 325	\$ 752	\$ 1,077	\$ 2,000
Pest Control	\$ 480	\$ -	\$ 240	\$ 240	\$ 480
Janitorial Service	\$ 5,600	\$ -	\$ 2,200	\$ 2,200	\$ 12,200
Security Services	\$ 34,000	\$ -	\$ 17,000	\$ 17,000	\$ 5,000
Pool Maintenance	\$ 12,000	\$ -	\$ 8,100	\$ 8,100	\$ 16,200
Amenity Repairs & Maintenance	\$ 10,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Amenity Access Management	\$ 5,000	\$ 1,875	\$ 1,667	\$ 3,541	\$ 5,000
Contingency	\$ 7,500	\$ -	\$ 3,750	\$ 3,750	\$ 7,500
Subtotal Amenity Expenditures	\$ 94,580	\$ 5,097	\$ 49,490	\$ 54,587	\$ 71,380
Total Operations & Maintenance:	\$ 267,497	\$ 65,238	\$ 104,683	\$ 169,921	\$ 243,380
Total Expenditures	\$ 401,757	\$ 116,895	\$ 141,750	\$ 258,645	\$ 357,000
Excess Revenues/(Expenditures)	\$ -	\$ 74,530	\$ (74,530)	\$ -	\$ -

Product	ERU's	Assessable Units	ERU/Unit	Net Assessment	Net Per Unit (7%)	Gross Per Unit
Platted	263.00	263	1.00	\$357,000.00	\$1,357.41	\$1,459.59
				\$357,000.00		

Eagle Hammock Community Development District General Fund Narrative

Revenues:

Assessments

The District will levy a non-ad valorem assessment on all assessable property within the District to fund all general operating and maintenance expenditures during the fiscal year.

Expenditures:

General & Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

Engineering

The District's engineer provides general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel provides general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

Assessment Administration

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on the Series 2022 bonds.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based on the Series 2022 bonds.

Eagle Hammock

Community Development District

General Fund Narrative

Trustee Fees

The District will incur trustee related costs with the issuance of its' Series 2022 bonds.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

Information Technology

Represents various cost of information technology for the District such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability and public official's liability insurance coverages.

Copies

Printing agenda materials for board meetings, printing of computerized checks, stationary, envelopes, etc.

Legal Advertising

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

Contingency

Bank charges and any other miscellaneous expenses incurred during the year.

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Eagle Hammock Community Development District General Fund Narrative

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

Operations & Maintenance:

Field Services

Property Insurance

The District's property insurance coverages.

Field Management

The District has contracted with Governmental Management Services – Central Florida, LLC to provide onsite field management of contracts for the District such as landscape maintenance. Services can include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Landscape Maintenance

The District has a contract with Prince & Sons, Inc. to maintain the landscaping located within the District. These services include monthly landscape maintenance such as mowing of turf areas, pruning and trimming, plant bed weed control, fertilization and irrigation inspections.

Landscape Replacement

Represents the estimated cost of replacing landscaping within the common areas of the District.

Lake Maintenance

Represents the estimated cost for the care and maintenance of the Districts lakes which includes shoreline grass, brush, and vegetation control.

Streetlights

Represents the cost to maintain street lights within the District Boundaries that are expected to be in place throughout the fiscal year.

Electric

Represents current and estimated electric charges of common areas throughout the District.

Water & Sewer

Represents current and estimated costs for water and refuse services provided for common areas throughout the District.

Eagle Hammock Community Development District General Fund Narrative

Sidewalk & Asphalt Maintenance

Represents the estimated costs of maintaining the sidewalks and asphalt throughout the District's Boundary.

Irrigation Repairs

Represents the cost of maintaining and repairing the irrigation system. This includes the sprinklers, and irrigation wells.

General Repairs & Maintenance

Represents estimated costs for general repairs and maintenance of the District's common areas.

Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any field category.

Amenity Expenses

Amenity - Electric

Represents estimated electric charges for the District's amenity facilities.

Amenity - Water

Represents estimated water charges for the District's amenity facilities.

Internet

Internet service will be added for use at the Amenity Center.

Pest Control

The District will incur costs for pest control treatments to its amenity facilities.

Janitorial Services

Represents costs to provide janitorial services and supplies for the District's amenity facilities.

Security Services

Represents the cost of contracting a monthly security service for the District's amenity facilities.

Pool Maintenance

Represents the costs of regular cleaning and treatments of the District's pool.

Amenity Repairs & Maintenance

Represents estimated costs for repairs and maintenance of the District's amenity facilities.

Eagle Hammock Community Development District General Fund Narrative

Amenity Access Management

Represents the cost of managing the monitoring access to the District's amenity facilities.

Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any amenity category.

Other Financing Sources/(Uses)

Transfer Out - Capital Reserve

Funds collected and reserved for the replacement of and/or purchase of new capital improvements throughout the District.

Eagle Hammock
Community Development District
Proposed Budget
Debt Service Fund Series 2022

Description	Adopted Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 months	Projected Thru 9/30/23	Proposed Budget FY2024
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Revenues

Assessments	\$ 255,747	\$ 144,887	\$ 5,488	\$ 150,375	\$ 240,489
Assessments - Lot Closings	\$ -	\$ 176,209	\$ -	\$ 176,209	\$ -
Assessments - Prepayment	\$ -	\$ 91,591	\$ -	\$ 91,591	\$ -
Interest	\$ -	\$ 6,340	\$ 3,170	\$ 9,510	\$ -
Carry Forward Surplus ⁽¹⁾	\$ 62,550	\$ 38,006	\$ -	\$ 38,006	\$ 152,415

Total Revenues	\$ 318,297	\$ 457,033	\$ 8,658	\$ 465,691	\$ 392,904
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Expenditures

Interest - 11/1	\$ 62,550	\$ 62,550	\$ -	\$ 62,550	\$ 95,809
Principal - 5/1	\$ 55,000	\$ 55,000	\$ -	\$ 55,000	\$ 55,000
Interest - 5/1	\$ 99,638	\$ 99,638	\$ -	\$ 99,638	\$ 95,809
Special Call - 5/1	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -
Special Call - 8/1	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ -

Total Expenditures	\$ 217,188	\$ 247,188	\$ 70,000	\$ 317,188	\$ 246,619
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Other Sources/(Uses)

Transfer In/(Out)	\$ -	\$ 3,911	\$ -	\$ 3,911	\$ -
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Total Other Sources/(Uses)	\$ -	\$ 3,911	\$ -	\$ 3,911	\$ -
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Excess Revenues/(Expenditures)	\$ 101,109	\$ 213,757	\$ (61,342)	\$ 152,415	\$ 146,286
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Interest - 11/1 \$ 94,606.25

⁽¹⁾ Carryforward Surplus is net of Debt Service Reserve Funds

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Single Family - 40'	147	\$129,080	\$878.10	\$944.19
Single Family - 50'	101	\$110,860	\$1,097.62	\$1,180.24
Single Family - 50' - Partial Pay Down	1	\$549	\$549.00	\$590.32
Total ERU's	249	\$240,489		

Eagle Hammock
Community Development District
Series 2022 Special Assessment Bonds
Amortization Schedule

Date	Balance	Principal	Interest	Total
11/01/23	\$ 3,645,000.00	\$ -	\$ 95,809.38	\$ 95,809.38
05/01/24	\$ 3,645,000.00	\$ 55,000.00	\$ 95,809.38	
11/01/24	\$ 3,590,000.00	\$ -	\$ 94,606.25	\$ 245,415.63
05/01/25	\$ 3,590,000.00	\$ 60,000.00	\$ 94,606.25	
11/01/25	\$ 3,530,000.00	\$ -	\$ 93,293.75	\$ 247,900.00
05/01/26	\$ 3,530,000.00	\$ 60,000.00	\$ 93,293.75	
11/01/26	\$ 3,470,000.00	\$ -	\$ 91,981.25	\$ 245,275.00
05/01/27	\$ 3,470,000.00	\$ 65,000.00	\$ 91,981.25	
11/01/27	\$ 3,405,000.00	\$ -	\$ 90,559.38	\$ 247,540.63
05/01/28	\$ 3,405,000.00	\$ 70,000.00	\$ 90,559.38	
11/01/28	\$ 3,335,000.00	\$ -	\$ 88,853.13	\$ 249,412.50
05/01/29	\$ 3,335,000.00	\$ 70,000.00	\$ 88,853.13	
11/01/29	\$ 3,265,000.00	\$ -	\$ 87,146.88	\$ 246,000.00
05/01/30	\$ 3,265,000.00	\$ 75,000.00	\$ 87,146.88	
11/01/30	\$ 3,190,000.00	\$ -	\$ 85,318.75	\$ 247,465.63
05/01/31	\$ 3,190,000.00	\$ 80,000.00	\$ 85,318.75	
11/01/31	\$ 3,110,000.00	\$ -	\$ 83,368.75	\$ 248,687.50
05/01/32	\$ 3,110,000.00	\$ 85,000.00	\$ 83,368.75	
11/01/32	\$ 3,025,000.00	\$ -	\$ 81,296.88	\$ 249,665.63
05/01/33	\$ 3,025,000.00	\$ 85,000.00	\$ 81,296.88	
11/01/33	\$ 2,940,000.00	\$ -	\$ 79,012.50	\$ 245,309.38
05/01/34	\$ 2,940,000.00	\$ 90,000.00	\$ 79,012.50	
11/01/34	\$ 2,850,000.00	\$ -	\$ 76,593.75	\$ 245,606.25
05/01/35	\$ 2,850,000.00	\$ 95,000.00	\$ 76,593.75	
11/01/35	\$ 2,755,000.00	\$ -	\$ 74,040.63	\$ 245,634.38
05/01/36	\$ 2,755,000.00	\$ 100,000.00	\$ 74,040.63	
11/01/36	\$ 2,655,000.00	\$ -	\$ 71,353.13	\$ 245,393.75
05/01/37	\$ 2,655,000.00	\$ 105,000.00	\$ 71,353.13	
11/01/37	\$ 2,550,000.00	\$ -	\$ 68,531.25	\$ 244,884.38
05/01/38	\$ 2,550,000.00	\$ 115,000.00	\$ 68,531.25	
11/01/38	\$ 2,435,000.00	\$ -	\$ 65,440.63	\$ 248,971.88
05/01/39	\$ 2,435,000.00	\$ 120,000.00	\$ 65,440.63	
11/01/39	\$ 2,315,000.00	\$ -	\$ 62,215.63	\$ 247,656.25
05/01/40	\$ 2,315,000.00	\$ 125,000.00	\$ 62,215.63	
11/01/40	\$ 2,190,000.00	\$ -	\$ 58,856.25	\$ 246,071.88
05/01/41	\$ 2,190,000.00	\$ 135,000.00	\$ 58,856.25	
11/01/41	\$ 2,055,000.00	\$ -	\$ 55,228.13	\$ 249,084.38
05/01/42	\$ 2,055,000.00	\$ 140,000.00	\$ 55,228.13	
11/01/42	\$ 1,915,000.00	\$ -	\$ 51,465.63	\$ 246,693.75
05/01/43	\$ 1,915,000.00	\$ 150,000.00	\$ 51,465.63	
11/01/43	\$ 1,765,000.00	\$ -	\$ 47,434.38	\$ 248,900.00
05/01/44	\$ 1,765,000.00	\$ 155,000.00	\$ 47,434.38	
11/01/44	\$ 1,610,000.00	\$ -	\$ 43,268.75	\$ 245,703.13
05/01/45	\$ 1,610,000.00	\$ 165,000.00	\$ 43,268.75	
11/01/45	\$ 1,445,000.00	\$ -	\$ 38,834.38	\$ 247,103.13
05/01/46	\$ 1,445,000.00	\$ 175,000.00	\$ 38,834.38	
11/01/46	\$ 1,270,000.00	\$ -	\$ 34,131.25	\$ 247,965.63
05/01/47	\$ 1,270,000.00	\$ 185,000.00	\$ 34,131.25	
11/01/47	\$ 1,085,000.00	\$ -	\$ 29,159.38	\$ 248,290.63
05/01/48	\$ 1,085,000.00	\$ 195,000.00	\$ 29,159.38	
11/01/48	\$ 890,000.00	\$ -	\$ 23,918.75	\$ 248,078.13
05/01/49	\$ 890,000.00	\$ 205,000.00	\$ 23,918.75	
11/01/49	\$ 685,000.00	\$ -	\$ 18,409.38	\$ 247,328.13
05/01/50	\$ 685,000.00	\$ 215,000.00	\$ 18,409.38	
11/01/50	\$ 470,000.00	\$ -	\$ 12,631.25	\$ 246,040.63
05/01/51	\$ 470,000.00	\$ 230,000.00	\$ 12,631.25	
11/01/51	\$ 240,000.00	\$ -	\$ 6,450.00	\$ 249,081.25
05/01/52	\$ 240,000.00	\$ 240,000.00	\$ 6,450.00	\$ 246,450.00
		\$ 3,645,000.00	\$ 3,618,418.75	\$ 7,263,418.75

Eagle Hammock CDD FY 24 Assessment Roll
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PARCEL ID	Units	Type	O&M	Debt	Total
262908686703000010	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703000020	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703000030	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703000040	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000050	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000060	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000070	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000080	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000090	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703000100	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703000110	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703000120	1.00	50	\$1,459.59	\$0.00	\$1,459.59
262908686703000130	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000140	1.00	50	\$1,459.59	\$0.00	\$1,459.59
262908686703000150	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000160	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000170	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000180	1.00	50	\$1,459.59	\$0.00	\$1,459.59
262908686703000190	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000200	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000210	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000220	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000230	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000240	1.00	50	\$1,459.59	\$0.00	\$1,459.59
262908686703000250	1.00	50	\$1,459.59	\$0.00	\$1,459.59
262908686703000260	1.00	50	\$1,459.59	\$0.00	\$1,459.59
262908686703000270	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703000280	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703000290	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703000300	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000310	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000320	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000330	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000340	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000350	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703000360	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000370	1.00	40	\$1,459.59	\$944.19	\$2,403.78

PARCEL ID	Units	Type	O&M	Debt	Total
262908686703000380	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000390	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703000400	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000410	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000420	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703000430	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000440	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000450	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000460	1.00	50	\$1,459.59	\$0.00	\$1,459.59
262908686703000470	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000480	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000490	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000500	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000510	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000520	1.00	50	\$1,459.59	\$590.32	\$2,049.91
262908686703000530	1.00	50	\$1,459.59	\$0.00	\$1,459.59
262908686703000540	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703000550	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000560	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000570	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000580	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703000590	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000600	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000610	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703000620	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000630	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000640	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000650	1.00	50	\$1,459.59	\$0.00	\$1,459.59
262908686703000660	1.00	50	\$1,459.59	\$0.00	\$1,459.59
262908686703000670	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703000680	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000690	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000700	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000710	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703000720	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703000730	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703000740	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000750	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000760	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000770	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83

PARCEL ID	Units	Type	O&M	Debt	Total
262908686703000780	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000790	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000800	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703000810	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000820	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000830	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000840	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703000850	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703000860	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703000870	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000880	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000890	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000900	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703000910	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703000920	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703000930	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000940	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000950	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000960	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703000970	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703000980	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703000990	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001000	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001010	1.00	40	\$1,459.59	\$0.00	\$1,459.59
262908686703001020	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001030	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001040	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001050	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001060	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001070	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001080	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001090	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001100	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001110	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001120	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001130	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001140	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001150	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001160	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001170	1.00	40	\$1,459.59	\$944.19	\$2,403.78

PARCEL ID	Units	Type	O&M	Debt	Total
262908686703001180	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001190	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001200	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001210	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001220	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001230	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001240	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001250	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001260	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001270	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001280	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001290	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001300	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001310	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001320	1.00	40	\$1,459.59	\$0.00	\$1,459.59
262908686703001330	1.00	40	\$1,459.59	\$0.00	\$1,459.59
262908686703001340	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001350	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001360	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001370	1.00	50	\$1,459.59	\$0.00	\$1,459.59
262908686703001380	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001390	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001400	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001410	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001420	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001430	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001440	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001450	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001460	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001470	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001480	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001490	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001500	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001510	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001520	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001530	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001540	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001550	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001560	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001570	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83

PARCEL ID	Units	Type	O&M	Debt	Total
262908686703001580	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001590	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001600	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001610	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001620	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001630	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001640	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001650	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001660	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001670	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001680	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001690	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001700	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001710	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001720	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001730	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001740	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001750	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001760	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001770	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001780	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001790	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001800	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001810	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001820	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001830	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001840	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001850	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001860	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001870	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001880	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001890	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001900	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001910	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001920	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001930	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001940	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001950	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001960	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703001970	1.00	40	\$1,459.59	\$944.19	\$2,403.78

PARCEL ID	Units	Type	O&M	Debt	Total
262908686703001980	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703001990	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002000	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002010	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002020	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002030	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002040	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002050	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002060	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002070	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002080	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002090	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002100	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002110	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002120	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002130	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002140	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002150	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002160	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002170	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002180	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002190	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002200	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002210	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002220	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002230	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002240	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002250	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002260	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002270	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002280	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002290	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002300	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002310	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002320	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002330	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002340	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002350	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002360	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002370	1.00	40	\$1,459.59	\$944.19	\$2,403.78

PARCEL ID	Units	Type	O&M	Debt	Total
262908686703002380	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002390	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002400	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002410	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002420	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002430	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002440	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002450	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002460	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002470	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002480	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002490	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002500	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002510	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002520	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002530	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002540	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002550	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002560	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002570	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002580	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002590	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002600	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002610	1.00	40	\$1,459.59	\$944.19	\$2,403.78
262908686703002620	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002630	1.00	50	\$1,459.59	\$1,180.24	\$2,639.83
262908686703002640					
262908686703002650					
262908686703002660					
262908686703002670					
262908686703002680					
262908686703002690					
262908686703002700					
262908686703002710					
262908686703002720					
Total Gross Assessments			\$383,872.17	\$258,590.49	\$642,462.66
Total Net Assessments			\$357,001.12	\$240,489.16	\$597,490.27

SECTION C

SECTION 1

RESOLUTION 2023-08

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 13th day of July 2023.

ATTEST:

**EAGLE HAMMOCK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Amenity Policies and Rates

EXHIBIT A

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT

AMENITY POLICIES AND RATES

ADOPTED – JULY 13, 2023 ¹

¹ LAW IMPLEMENTED: SS. 190.011, 190.035, FLA. STAT. (2021); in accordance with Chapter 190 of the Florida Statutes, and on July 13, 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.

“Clubhouse” – shall mean the amenity building commonly referred to as the Clubhouse, located at: 2047 Golden Beak Drive, Eagle Lake, Florida 33839.

“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 department 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.
- (u) **Organized Activities.** Any organized activities taking place at the Amenity Center must first be approved by the District. This includes, but is not limited to, fitness instruction, special events, etc.

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 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.

FACILITY RENTAL POLICIES

- (1) **Rentals; Patrons Only.** For the convenience and enjoyment of our Patrons, the Clubhouse is available for rental during normal operating hours by Patrons in order to use the Clubhouse on an exclusive basis for organized events. Unless otherwise directed by the District, only Patrons may rent the Clubhouse. Patrons may not rent the Clubhouse on behalf of non-Patrons. All rentals are subject to availability and the discretion of District Staff. The pool and pool deck areas are NOT available for rental and shall remain open to other Patrons and their Guests during normal operating hours.
- (2) **Rental Reservation Process.** Patrons interested in renting the clubhouse may reserve a desired rental date and time on a first-come, first-serve basis up to four (4) months in advance of such desired rental date. To reserve a desired rental date and time, Patrons must submit to the Amenity Manager a completed Amenity Rental Form and a check in the full amount of the Deposit as specified in the Amenity Rates (“Rental Date”). A desired rental date will NOT be reserved until both the completed Amenity Rental Form and Deposit are received by District Staff. District Staff will review the Amenity Rental Form and has full authority to deny the request subject to availability and in its reasonable discretion. No later than fourteen (14) days prior to the Rental Date, Patron must submit a check to the Amenity Manager for the full amount of the Rental Fee as specified in the Amenity Rates or Patron’s Deposit will be forfeited and the Rental Date will be released and made available to other Patrons. To make a reservation within fourteen (14) days of the desired rental date, Patrons must submit to District Staff a completed Amenity Rental Form and a check in the total amount of both the Deposit and Rental Fee. NO EXCEPTIONS WILL BE MADE TO THE RENTAL RESERVATION PROCESS.
- (3) **Cancellations.** Cancellations must be made in writing and received by the Amenity Manager at least fifteen (15) days in advance of the Rental Date in order for Patron to receive a refund of the Deposit.
- (4) **Deposits.** Deposits will be returned within ten (10) days of the Rental Date provided there has been no damage to District property and the Clubhouse has been properly cleaned after use. To receive the full refund of the Deposit, the renting Patron must:
 - i. Remove all garbage, place in dumpster, and replace garbage liners;
 - ii. Remove all decorations, event displays, and materials;
 - iii. Return all furniture and other items to their original position;
 - iv. Wipe off counters, table tops, and the sink area;
 - v. Clean out and wipe down the refrigerator as well as any cabinets and other appliances used;
and
 - vi. Otherwise, clean the Clubhouse and restore it to the pre-rented condition, and to the satisfaction of District Staff.
- (5) **Additional Cleaning or Damage.** The District may retain all or part of any Deposit if the District determines, in its sole discretion, that it is necessary to perform additional cleaning or to repair any damages arising from the rental. Should the costs of any such cleaning or repairs exceed the Deposit, the District shall have authority to recover such costs from Patron by any means legally available and to suspend Patron’s access and use privileges until such Patron pays any such amounts.
- (6) **Duration of Events.** Unless otherwise authorized in writing by the District’s Board of Supervisors pursuant to a special request, rentals shall take place during normal business hours and be for a maximum of five (5) hours, inclusive of set-up and clean-up time. No exceptions shall be made to allow for set-up or clean-up outside of the five (5) hour rental period.

- (7) **Noise.** The volume of any live or recorded music must not violate applicable County noise ordinances or unreasonably interfere with residents' use and enjoyment of their homes or the other Amenities.
- (8) **Capacity.** Under no circumstances shall the capacity limit of the Clubhouse be exceeded during any rental.
- (9) **Insurance.** Additional liability insurance coverage may be required for events that the District determines in its sole discretion should require additional liability insurance. The District must be named as an additional insured on any such insurance policy in order to satisfy any such requirement for additional liability insurance.

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 July 13, 2023, by the Board of Supervisors for the Eagle Hammock Community Development District, at a duly noticed public hearing and meeting.

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

- Exhibit A:** Amenity Rates
- Exhibit B:** Amenity Access Registration Form
- Exhibit C:** Amenity Rental Application Form

**EXHIBIT A
AMENITY RATES**

TYPE	RATE
Annual Non-Resident User Fee	\$2,500.00
Replacement Access Card	\$30.00
Amenity Room Rental Fee	Rental Deposit—\$150; Rental Fee—\$100-\$300

EXHIBIT B
AMENITIES ACCESS REGISTRATION FORM



Eagle Hammock Community Development District

Amenities Access Registration Form

Name: _____
(Resident listed on proof of residency)

Residential Address: _____ **Eagle Lake FL 33839**
(Within Eagle Hammock CDD) Street Address City State ZIP Code

Mailing Address: _____
(If different from Residential) Street Address City State ZIP Code

Phone: _____ Email: _____

Additional Resident(s): _____
(Using the amenities)

ACCEPTANCE:

I acknowledge that the Access Card(s) will be received by 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 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 Facility Access Card. It is understood that Facility Access Cards are the property of the District and are non-transferable except in accordance with the District's rules, policies and/or regulations. 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 agents, officers and employees from any and all liability for any injuries that might occur in conjunction with the use of any of the District's amenity facilities (including but not limited to: swimming pools, playground equipment, other facilities), 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: _____ Date: _____
(Parent or Guardian if a minor)

RECEIPT OF DISTRICT'S AMENITY POLICIES AND RATES:

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

Signature: _____ Date: _____
(Parent or Guardian if a minor)

PLEASE EMAIL THIS FORM WITH YOUR PROOF OF RESIDENCY TO:

amenityaccess@gmscfl.com

OR MAIL TO:

Eagle Hammock CDD
Attn: Amenity Access
219 E Livingston St
Orlando, FL 32801

FOR OFFICE USE ONLY:

Date Received: _____
Date Issued: _____
Card(s): _____
Lease Term End: _____
(For Renter(s) only)

ADDITIONAL INFORMATION REGARDING THE CDD: <https://eaglehammockcdd.com/>

CONTACT OUR OFFICE: Phone: (689) 500-4540 / Email: amenityaccess@gmscfl.com

TO REPORT AMENITY POLICY VIOLATIONS OR TOWING CONCERNS: Phone: (321) 248-2141

**EXHIBIT C
AMENITY RENTAL APPLICATION**

**EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
AMENITY RENTAL FORM**

Name of Applicant: _____ Today's Date: _____
Street Address: _____
Contact Phone: _____ Alternate Phone: _____
Email: _____
Intended Use: _____ Estimated Attendance: _____
Date of Event: _____ Time: (5hr max.) _____ to _____

I agree to indemnify and hold harmless the Eagle Hammock Community Development, and their agents, supervisors, officers, directors, employees, and staff from any and all liability, claims, actions, suits, or demands by any person, corporation, or other entity, for liability, claims, actions, suits, or demands by any person, corporation, or other entity for injuries, death, property damage of any nature arising out of or in connection with the use of the District Amenities. Nothing herein shall constitute or be construed as a waiver of the District's sovereign immunity granted pursuant to Section 768.28, Fla. Stat.

I have read, understand, and agree to abide by all policies and rules of the District governing the District Amenities. Failure to adhere to the District's policies and rules may result in the suspension or termination of any privileges to use the District Amenities. I also understand that I am financially responsible for any damages caused by me, my family members, and my guests. If requested, I will obtain an event insurance policy naming the Eagle Hammock Community Development District, and their agents, supervisors, officers, directors, employees, and staff as additional insured.

Signature of Applicant

Date

Please initial by each:

1. _____ *The reservation is not confirmed until both the completed Amenity Rental Application Form and the Deposit have been received by Eagle Hammock Community Development District staff.*
2. _____ There is a maximum capacity of 50 persons for the Clubhouse. Patrons must inform their guests that once the scheduled event is completed, all guests are requested to exit.
3. _____ Alcohol is prohibited on District property. There are no exceptions.
4. _____ The five (5) hour maximum time limit includes set-up and post-event clean up and applies to all guests in attendance. Standard guest policy applies outside the scheduled rental timeframe and to all other District amenities during the rental timeframe. For the time of the scheduled use (reservation) the renter has the exclusive use of the clubhouse facility only. The pool area, fitness center, and park areas will remain open to all residents of the community from dawn until dusk daily.
5. _____ The interior and exterior of the Clubhouse is under closed circuit television surveillance.
6. _____ A security deposit in the amount of One Hundred Fifty Dollars (\$150.00) made out to **Eagle Hammock Community Development District** shall be provided for the Facility within five (5) days of the date of submitting the reservation request.
7. _____ The Deposit will refunded to Patron within five (5) business days following the event provided all requirements set forth in the Amenity Policies are complete. If the Deposit will not be refunded, the Patron will be notified by District Staff within five (5) business days following the event.
8. _____ **Rental Fee:** A non-refundable Rental Fee of **One Hundred Dollars to Three Hundred Dollars (\$100.00 to \$300.00)** will be charged for rental of the Clubhouse. A separate check shall be made out to the “**Eagle Hammock Community Development District**” and submitted to District Staff at least fourteen (14) days in advance of the reservation date or the date will be released. Cancellations made less than fifteen (15) days prior to the reservation date will forfeit the Deposit.
9. _____ Additional fees may be assessed if the clean-up is incomplete, event is not limited to reservation time frame, or there is damage to the Amenities.
10. _____ I have reviewed and fully understand the Amenity Policies. I further understand that the use of the Clubhouse **does not** include the pool area.

For District Use Only:

Deposit Amount: \$ _____ Number of Guests: _____ Check # _____ Date: _____

Received By: _____

Rental Fee Amount: \$ _____ Check #: _____ Date: _____

Received By: _____

SECTION V

RESOLUTION 2023-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2024; AND PROVIDING FOR AN EFFECTIVE DATE.

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

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District’s regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located; and

WHEREAS, the Board desires to adopt the Fiscal Year 2023/2024 annual meeting schedule attached as **Exhibit A**.

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

SECTION 1. The Fiscal Year 2023/2024 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

SECTION 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 13th day of July 2023.

ATTEST:

**EAGLE HAMMOCK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2023/2024 Annual Meeting Schedule

Exhibit A: Fiscal Year 2023/2024 Annual Meeting Schedule

**BOARD OF SUPERVISORS MEETING DATES
EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023/2024**

The Board of Supervisors of the Eagle Hammock Community Development District will hold their regular meetings for Fiscal Year 2023/2024 at the Offices of Highland Homes 3020 S. Florida Ave., Suite 101 Lakeland, FL 33803, on the 2nd Thursday of every month at 10:00 AM unless otherwise indicated as follows:

**October 12, 2023
November 9, 2023
December 14, 2023
January 11, 2024
February 8, 2024
March 14, 2024
April 11, 2024
May 9, 2024
June 13, 2024
July 11, 2024
August 8, 2024
September 12, 2024**

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 or by calling (407) 841-5524.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

District Manager

SECTION VI

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2022

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2022

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INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
Eagle Hammock Community Development District
City of Eagle Lake, Florida

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Eagle Hammock Community Development District, City of Eagle Lake, Florida ("District") as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information

because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 19, 2023, on our consideration of the Eagle Hammock Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated June 19, 2023 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 19, 2023

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

Our discussion and analysis of Eagle Hammock Community Development District, City of Eagle Lake, Florida ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2022. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position balance of (\$279,617).
- The change in the District's total net position in comparison with the prior fiscal year was (\$279,617), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2022, the District's governmental funds reported combined ending fund balances of \$179,205. The general fund balance is unassigned which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

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

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

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

The government-wide financial statements include all governmental activities that are principally supported by developer contributions. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance and operations.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund. Both funds are major funds. The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

GOVERNMENT WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The balance of unrestricted net position may be used to meet the District's obligations.

Key components of net position were as follows:

Statement of Net Position

Current assets	\$ 194,628
Capital assets	3,393,190
Total assets	<u>3,587,818</u>
Current liabilities	122,435
Long-term liabilities	3,745,000
Total liabilities	<u>3,867,435</u>
Net position	
Net invested in capital assets	(406,810)
Restricted for debt service	112,947
Restricted for capital projects	3,872
Unrestricted	10,374
Total net position	<u>\$ (279,617)</u>

The District's net position decreased during the most recent fiscal year. The majority of the change represents the degree to which ongoing cost of operations exceeded the program revenues.

Key elements of the District's change in net position are reflected in the following table:

Change in Net Position

Program revenues	\$ 109,270
General revenues	261
Total revenues	<u>109,531</u>
Expenses	
General government	62,063
Interest on long-term debt	52,012
Cost of issuance	275,073
Total expenses	<u>389,148</u>
Change in net position	(279,617)
Net position - beginning of year	-
Net position - end of year	<u>\$ (279,617)</u>

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2022

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022 was \$389,148, which primarily consisted of cost of issuance, costs associated with general expenditures and constructing and maintaining certain capital improvements of the District. The costs of the District's activities were funded by developer contributions.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2022, the District had \$3,393,190 invested in construction in process. Construction in process has not completed as of September 30, 2022 and therefore is not depreciated to date. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2022, the District had \$3,800,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

For the fiscal year 2023, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Eagle Hammock Community Development District's Finance Department at 219 E. Livingston Street, Orlando, Florida 32801.

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION
September 30, 2022

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and cash equivalents	\$ 15,797
Prepaid items	10,000
Restricted assets:	
Investments	168,831
Capital assets:	
Non-depreciable	3,393,190
TOTAL ASSETS	\$ 3,587,818
 LIABILITIES	
Accounts payable and accrued expenses	\$ 15,423
Accrued interest payable	52,012
Bonds payable, due within one year	55,000
Bonds payable, due in more than one year	3,745,000
TOTAL LIABILITIES	3,867,435
 NET POSITION	
Net investment in capital assets	(406,810)
Restricted for:	
Debt service	112,947
Capital projects	3,872
Unrestricted	10,374
TOTAL NET POSITION	\$ (279,617)

The accompanying notes are an integral part of this financial statement

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF ACTIVITIES
Year Ended September 30, 2022

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Contributions	Governmental Activities
Governmental activities				
General government	\$ 62,063	\$ -	\$ 62,063	\$ -
Physical environment	-	708	9,666	10,374
Interest on long-term debt	52,012	36,833	-	(15,179)
Cost of issuance	275,073	-	-	(275,073)
Total governmental activities	\$ 389,148	\$ 37,541	\$ 71,729	(279,878)
General revenues:				
Investment earnings				261
Total general revenues				261
Change in net position				(279,617)
Net position - October 1, 2021				-
Net position - September 30, 2022				\$ (279,617)

The accompanying notes are an integral part of this financial statement

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET – GOVERNMENTAL FUNDS
September 30, 2022

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
<u>ASSETS</u>				
Cash and cash equivalents	\$ 15,797	\$ -	\$ -	\$ 15,797
Prepaid items	10,000	-	-	10,000
Restricted assets:				
Investments	-	164,959	3,872	168,831
TOTAL ASSETS	\$ 25,797	\$ 164,959	\$ 3,872	\$ 194,628
<u>LIABILITIES AND FUND BALANCES</u>				
LIABILITIES				
Accounts payable and accrued expenses	\$ 15,423	\$ -	\$ -	\$ 15,423
TOTAL LIABILITIES	15,423	-	-	15,423
FUND BALANCES				
Nonspendable:				
Prepaid items	10,000	-	-	10,000
Restricted for:				
Debt service	-	164,959	-	164,959
Capital projects	-	-	3,872	3,872
Unassigned	374	-	-	374
TOTAL FUND BALANCES	10,374	164,959	3,872	179,205
TOTAL LIABILITIES AND FUND BALANCES	\$ 25,797	\$ 164,959	\$ 3,872	\$ 194,628

The accompanying notes are an integral part of this financial statement

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2022

Total Governmental Fund Balances in the Balance Sheet	\$ 179,205
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	3,393,190
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(52,012)
Governmental bonds payable	(3,800,000)
Net Position of Governmental Activities	\$ (279,617)

The accompanying notes are an integral part of this financial statement

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
Year Ended September 30, 2022

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
REVENUES				
Developer contributions	\$ 71,729	\$ -	\$ -	\$ 71,729
Special assessments	708	36,833	-	37,541
Investment earnings	-	253	8	261
TOTAL REVENUES	72,437	37,086	8	109,531
EXPENDITURES				
General government	62,063	-	-	62,063
Capital outlay	-	-	3,393,190	3,393,190
Debt				
Bond issuance costs	-	-	275,073	275,073
TOTAL EXPENDITURES	62,063	-	3,668,263	3,730,326
EXCESS REVENUES OVER (UNDER) EXPENDITURES	10,374	37,086	(3,668,255)	(3,620,795)
OTHER SOURCES (USES)				
Issuance of debt	-	127,873	3,672,127	3,800,000
TOTAL OTHER SOURCES (USES)	-	127,873	3,672,127	3,800,000
EXCESS REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	10,374	164,959	3,872	179,205
FUND BALANCE				
Beginning of year	-	-	-	-
End of year	\$ 10,374	\$ 164,959	\$ 3,872	\$ 179,205

The accompanying notes are an integral part of this financial statement

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended September 30, 2022

Net Change in Fund Balances - Total Governmental Funds	\$ 179,205
Amount reported for governmental activities in the Statement of Activities are different because:	
The issuance of long-term debt provides current financial resources to governmental funds. These transactions, however, have no effect on net assets. This is the amount of long-term debt issued in the current period.	(3,800,000)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the costs of those assets are depreciated over their estimated useful lives:	
Capital outlay	3,393,190
Certain items reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported expenditures in the governmental funds:	
Change in accrued interest payable	(52,012)
Change in Net Position of Governmental Activities	<u>\$ (279,617)</u>

The accompanying notes are an integral part of this financial statement

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Eagle Hammock Community Development District ("District") was created on March 7, 2022 by the City Commission of the City of Eagle Lake, Florida Ordinance No. 0-22-08 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the qualified electors of the property owners within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing Improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other Items not included among program revenues are reported instead as general revenues.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the economic financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations are billed and collected by the County Tax Collector and/or direct billing. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

Assessments (continued)

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

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

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest of long-term debt.

Capital Projects Fund

The capital projects fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure with the District.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Capital Assets (continued)

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

The statement of net position reports, as applicable, a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future reporting period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. For example, the District would record deferred outflows of resources related to debit amounts resulting from current and advance refundings resulting in the defeasance of debt (i.e. when there are differences between the reacquisition price and the net carrying amount of the old debt).

The statement of net position reports, as applicable, a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For example, when an asset is recorded in the governmental fund financial statements, but the revenue is not available, the District reports a deferred inflow of resources until such times as the revenue becomes available.

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

Committed fund balance - Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance - Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board can assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE C - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE D – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances, including certificates of deposit, were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments

The District’s investments were held as follows at September 30, 2022:

<u>Investment</u>	<u>Fair Value</u>	<u>Credit Risk</u>	<u>Maturities</u>
Money Market Mutual Funds - First American Government Obligation CL D	\$ 168,831	S&P AAAM	Weighted average of the fund portfolio: 18 days
Total Investments	<u>\$ 168,831</u>		

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

Credit risk - For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk - The District places no limit on the amount the District may invest in anyone issuer.

Interest rate risk - The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- Level 1: Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- Level 2: Investments whose inputs – other than quotes market prices – are observable either directly or indirectly; and,
- Level 3: Investments whose inputs are unobservable.

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

NOTE E – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2022 was as follows:

	Balance 10/01/2021	Increases	Decreases	Balance 09/30/2022
Governmental activities:				
Capital assets, not being depreciated:				
Construction in progress	\$ -	\$3,393,190	\$ -	\$ 3,393,190
Total capital assets, not being depreciated	-	3,393,190	-	3,393,190
Governmental activities capital assets - net	\$ -	\$3,393,190	\$ -	\$ 3,393,190

NOTE F – LONG-TERM LIABILITIES

\$3,800,000 Special Assessment Bonds, Series 2022 – On July 8, 2022, the District issued \$3,800,000 in Special Assessment Bonds, Series 2022. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable May 2052. The Bonds bear interest ranging from 4.375% to 5.375% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2023.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District is in compliance with those requirements of the Bond Indenture at September 30, 2022.

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE F – LONG-TERM LIABILITIES (CONTINUED)

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2022:

	Balance 10/1/2021	Additions	Deletions	Balance 9/30/2022	Due Within One Year
Special Assessments Bonds, Series 2022	\$ -	\$ 3,800,000	\$ -	\$ 3,800,000	\$ 55,000
	\$ -	\$ 3,800,000	\$ -	\$ 3,800,000	\$ 55,000

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2022 are as follows:

September 30,	Principal	Interest	Total
2023	\$ 55,000	\$ 162,188	\$ 217,188
2024	60,000	196,869	256,869
2025	60,000	194,244	254,244
2026	65,000	191,619	256,619
2027	65,000	188,775	253,775
2028-2032	385,000	893,825	1,278,825
2033-2037	500,000	784,750	1,284,750
2038-2042	650,000	635,325	1,285,325
2043-2047	850,000	440,750	1,290,750
2048-2052	1,110,000	185,169	1,295,169
	<u>\$ 3,800,000</u>	<u>\$ 3,873,514</u>	<u>\$ 7,673,514</u>

NOTE G - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE H - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE I – CONCENTRATION

The Districts activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District operations.

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL – GENERAL FUND
Year Ended September 30, 2022

	* BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES			
Developer contributions	\$ 74,956	\$ 71,729	\$ (3,227)
Special assessments	-	708	708
TOTAL REVENUES	<u>74,956</u>	<u>72,437</u>	<u>(2,519)</u>
EXPENDITURES			
Current			
General government	74,956	62,063	12,893
TOTAL EXPENDITURES	<u>74,956</u>	<u>62,063</u>	<u>12,893</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	10,374	<u>\$ 10,374</u>
FUND BALANCES			
Beginning of year		-	
End of year		<u>\$ 10,374</u>	

* Original and final budget.

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

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

To the Board of Directors
Eagle Hammock Community Development District
City of Eagle Lake, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Eagle Hammock Community Development District, as of September 30, 2022 and for the year ended September 30, 2022, which collectively comprise the Eagle Hammock Community Development District's basic financial statements and have issued our report thereon dated June 19, 2023.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 19, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF
SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE
AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Directors
Eagle Hammock Community Development District
City of Eagle Lake, Florida

We have examined the District's compliance with the requirements of Section 218.415, Florida Statutes with regards to the District's investments during the year ended September 30, 2022. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2022.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Eagle Hammock Community Development District, City of Eagle Lake, Florida and is not intended to be and should not be used by anyone other than these specified parties.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee Hartley & Barnes, P.A.
Fort Pierce, Florida
June 19, 2023

Management Letter

To the Board of Supervisors
Eagle Hammock Community Development District
City of Eagle Lake, Florida

Report on the Financial Statements

We have audited the financial statements of the Eagle Hammock Community Development District (“District”) as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated June 19, 2023.

Auditors’ Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors’ Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants’ Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 19, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Initial year audit, there were no findings in the prior year.

Official Title and Legal Authority

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

Financial Condition and Management

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

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

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Specific Information

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

- a. The total number of district employees compensated in the last pay period of the District's fiscal year as N/A.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 4.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as N/A.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as 72,062.
- e. Each construction projects with a total cost of at least \$65,000 approved by the District that are scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as \$xxx,xxx.
- f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

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

- a. The rate or rates of non-ad valorem special assessments imposed by the District as N/A.
- b. The total amount of special assessments collected by or on behalf of the District as \$37,541.
- c. The total amount of outstanding bonds issued by the District as \$3,800,000.

Additional Matters

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

Purpose of this Letter

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

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 19, 2023

SECTION VII

SECTION B

SECTION 1



4685 E. COUNTY ROAD 540A
LAKE LAND, FL 33813
Phone: (863) 940-9979
www.GaddCivil.com

June 9, 2023

Mr. George S. Flint
Governmental Management Services-Central Florida, LLC
219 E. Livingston St.
Orlando, FL 32801

Sent via email: ahackney@gmstnn.com

RE: Eagle Hammock – 2023 District Engineer’s Report

Pursuant to Section 9.21 of the Master Trust Indenture for the Eagle Hammock Community Development District (CDD), we have completed our annual review of the property owned by the CDD (the Property). Based on our site inspections and knowledge of the Property, it is our determination that the Property is being well maintained in reasonably good repair. Our recommendation is that maintenance procedures continue in accordance with existing policies.

We have reviewed the Budget for Fiscal Year 2023 and believe that it is sufficient for the proper operation and maintenance of the Eagle Hammock CDD.

In addition, and in accordance with Section 9.21, we have reviewed the current limits of insurance coverage and believe that this is adequate for the community.

Please contact our office if you have any questions or require additional information.

Respectfully Submitted,
Gadd & Associates, LLC
CA # 30194

Rodney A. Gadd, PE
FL License No. 70875
District Engineer
Eagle Hammock, CDD

This Item has been digitally signed and sealed by Rodney A. Gadd, P.E on the date adjacent to the seal. Printed copies of this document are not considered signed and sealed and signature must be verified on any electronic copies.

SECTION C



Eagle Hammock CDD

Field Management Report



July 13th, 2023
Clayton Smith – Field Services
Manager
GMS

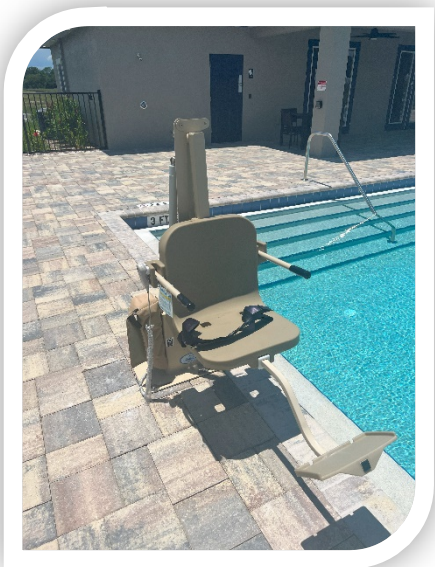
Completed

Security Cameras



- ✚ Security cameras have been installed at the amenity center.
- ✚ Our staff is monitoring them.

Lift Chair



- ✚ We have the lift chair in place and fully operational.
- ✚ This we help any current or future residents with disabilities.

Completed

Pool Deck



- ✚ The pool deck is prepared for residents.
- ✚ All Chairs, tables, and trash can have been added.

Pond Clean Up



- ✚ Our team has been working diligently to keep the ponds clear of debris.
- ✚ This will be an ongoing item with all the construction currently happening.

Complete

Mag Entrance



- ✚ The mag-locks have been installed at the amenity
- ✚ We are using the side gate as the main entrance.

Plant Recovery



- ✚ Plants have recovered well at the front of the amenity center.

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. Thank you.

Respectfully,
Clayton Smith

SECTION 1

Estimate Date: 7/3/2023
 Estimate Number: 4936

Hello *Governmental Management Services,

Your estimate for service at 2047 Golden Beak Drive is as follows:

Estimate Description	Quantity	Rate	Amount
Monthly Pest Prevention - Amenity Center and pool	1	1500.00	1500.00
• Monthly Pest Prevention	1	120.00	120.00
• Monthly Pest Prevention	1	120.00	120.00
• Monthly Pest Prevention	1	120.00	120.00
• Monthly Pest Prevention	1	120.00	120.00
• Monthly Pest Prevention	1	120.00	120.00
• Monthly Pest Prevention	1	120.00	120.00
• Monthly Pest Prevention - Initial is priced with a one-time clean up around the amenity center	1	180.00	180.00
• Monthly Pest Prevention	1	120.00	120.00
• Monthly Pest Prevention	1	120.00	120.00
• Monthly Pest Prevention	1	120.00	120.00
• Monthly Pest Prevention	1	120.00	120.00
• Monthly Pest Prevention	1	120.00	120.00
• Monthly Pest Prevention	1	120.00	120.00
Ant Program (Exterior) for playground area	1	260.00	260.00
• Quarterly Pest Service (Com) For the Play Ground Service. Ants and Wasp service	1	65.00	65.00
• Quarterly Pest Service (Com) For the Play Ground Service. Ants and Wasp service	1	65.00	65.00
• Quarterly Pest Service (Com) For the Play Ground Service. Ants and Wasp service	1	65.00	65.00
• Quarterly Pest Service (Com) For the Play Ground Service. Ants and Wasp service	1	65.00	65.00

Subtotal	\$1,760.00
Total	\$1,760.00

Press the button below to sign your agreement and accept services

Terms and Conditions: Applicable to all recurring services: This is a one year agreement automatically renewing itself for a like period. American Lawn & Tree Specialist is hereby authorized and agrees to provide service as noted above. All American Lawn & Tree Specialist is not responsible for plant or sod replacement. The customer agrees to provide proper watering and other maintenance and also to make the premise available to accept service as scheduled (Customer is not required to be present at time of service). This agreement can be cancelled by either party with notice.

Payment Options: Payments by cash and check are accepted. Credit card payments are available upon request with an additional 3% processing fee. Payment by ACH transfer is available upon request with no additional fee.

SECTION D

SECTION 1

Eagle Hammock Community Development District

Summary of Check Register

April 01, 2023 to May 31, 2023

Fund	Date	Check No.'s	Amount
General Fund	4/5/23	59	\$ 742.50
	4/14/23	60-61	\$ 4,470.36
	4/20/23	62-64	\$ 3,184.00
	5/11/23	65-67	\$ 7,388.49
	5/22/23	68-73	\$ 5,791.00
Total Amount			\$ 21,576.35

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/05/23	00006	10/04/22	4233	202303	300	20700	10200			*	85.50		
			CP FR#1										
		2/21/23	5771	202303	300	20700	10200			*	657.00		
			CP FR#1										
KILINSKI VAN WYK, PLLC												742.50	000059
4/14/23	00016	4/10/23	1	202304	310	51300	31300			*	250.00		
			AMORT SERIES 2022 5-1										
DISCLOSURE SERVICES LLC												250.00	000060
4/14/23	00001	4/01/23	26	202304	310	51300	34000			*	2,916.67		
			MANAGEMENT FEES - APR 23										
		4/01/23	26	202304	310	51300	35200			*	100.00		
			WEBSITE MANAGEMENT-APR 23										
		4/01/23	26	202304	310	51300	35100			*	150.00		
			INFORMATION TECH - APR 23										
		4/01/23	26	202304	310	51300	31300			*	416.67		
			DISSEMINATION SVCS-APR 23										
		4/01/23	26	202304	310	51300	51000			*	.15		
			OFFICE SUPPLIES										
		4/01/23	26	202304	310	51300	42000			*	11.87		
			POSTAGE										
		4/01/23	27	202304	320	53800	34000			*	625.00		
			FIELD MANAGEMENT - APR 23										
GOVERNMENTAL MANAGEMENT SERVICES-												4,220.36	000061
4/20/23	00008	3/31/23	15778	202303	320	53800	47000			*	700.00		
			MONTHLY POND HERBICIDE										
AQUATIC WEED MANAGEMENT, INC												700.00	000062
4/20/23	00006	4/11/23	6387	202303	310	51300	31500			*	38.00		
			GEN.COUNSEL/MTHLY MEETING										
KILINSKI VAN WYK, PLLC												38.00	000063
4/20/23	00010	4/01/23	8461	202304	320	53800	46200			*	2,377.00		
			LANDSCAPE MAINT - APR 23										
		4/01/23	8461	202304	320	53800	47000			*	69.00		
			POND MOWING - APR 23										
PRINCE & SONS INC.												2,446.00	000064
5/11/23	00008	4/28/23	15876	202304	320	53800	47000			*	700.00		
			MONTHLY POND HERBICIDE										
AQUATIC WEED MANAGEMENT, INC												700.00	000065
5/11/23	00001	5/01/23	29	202305	310	51300	34000			*	2,916.67		
			MANAGEMENT FEES - MAY 23										

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/01/23		29		202305	310-51300-35200		WEBSITE MANAGEMENT-MAY 23	*	100.00		
5/01/23		29		202305	310-51300-35100		INFORMATION TECH - MAY 23	*	150.00		
5/01/23		29		202305	310-51300-31300		DISSEMINATION SVCS-MAY 23	*	416.67		
5/01/23		29		202305	310-51300-51000		OFFICE SUPPLIES	*	.15		
5/01/23		29		202305	310-51300-42000		POSTAGE	*	34.00		
5/01/23		30		202305	320-53800-34000		FIELD MANAGEMENT - MAY 23	*	625.00		
GOVERNMENTAL MANAGEMENT SERVICES-										4,242.49	000066
5/11/23	00010	5/01/23	8769	202305	320-53800-46200		LANDSCAPE MAINT - MAY 23	*	2,377.00		
		5/01/23	8769	202305	320-53800-47000		POND MOWING - MAY 23	*	69.00		
PRINCE & SONS INC.										2,446.00	000067
5/22/23	00012	5/11/23	BW051120	202305	310-51300-11000		SUPERVISOR FEE 05/11/23	*	200.00		
BRIAN WALSH										200.00	000068
5/22/23	00004	5/18/23	18255	202304	330-57200-45000		FY23 PROPERTY INSURANCE	*	3,971.00		
EGIS INSURANCE ADVISORS, LLC										3,971.00	000069
5/22/23	00013	5/11/23	GP051120	202305	310-51300-11000		SUPERVISOR FEE 05/11/23	*	200.00		
GARRET PARKINSON										200.00	000070
5/22/23	00001	3/31/23	31	202303	320-53800-48000		GEN. MAINTENANCE MAR 23	*	1,020.00		
GOVERNMENTAL MANAGEMENT SERVICES-										1,020.00	000071
5/22/23	00014	5/11/23	JS051120	202305	310-51300-11000		SUPERVISOR FEE 05/11/23	*	200.00		
JEFFREY T SHENEFIELD										200.00	000072
5/22/23	00011	5/11/23	MA051120	202305	310-51300-11000		SUPERVISOR FEE 05/11/23	*	200.00		
MILTON ANDRADE										200.00	000073
TOTAL FOR BANK A									21,576.35		
EHCD EAGLE HAMMOCK IARAUJO											

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
TOTAL FOR REGISTER						21,576.35	

EHCD EAGLE HAMMOCK IARAUJO

SECTION 2

Eagle Hammock
Community Development District

Unaudited Financial Reporting
May 31, 2023



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Eagle Hammock
Community Development District
Combined Balance Sheet
May 31, 2023

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Total Governmental Fund</i>
Assets:				
Operating Account	\$ 96,634	\$ -	\$ -	\$ 96,634
Due From General Fund	\$ -	\$ -	\$ -	\$ -
Investments:				
<u>Series 2022</u>				
Reserve	\$ -	\$ 126,953	\$ -	\$ 126,953
Revenue	\$ -	\$ 146,953	\$ -	\$ 146,953
Interest	\$ -	\$ 3,911	\$ -	\$ 3,911
Prepayment	\$ -	\$ 62,893	\$ -	\$ 62,893
Total Assets	\$ 96,634	\$ 340,710	\$ -	\$ 437,344
Liabilities:				
Accounts Payable	\$ 11,730	\$ -	\$ -	\$ 11,730
Total Liabilities	\$ 11,730	\$ -	\$ -	\$ 11,730
Fund Balances:				
Restricted for:				
Debt Service	\$ -	\$ 340,710	\$ -	\$ 340,710
Unassigned	\$ 84,904	\$ -	\$ -	\$ 84,904
Total Fund Balances	\$ 84,904	\$ 340,710	\$ -	\$ 425,614
Total Liabilities & Fund Balance	\$ 96,634	\$ 340,710	\$ -	\$ 437,344

Eagle Hammock
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2023

	Proposed	Prorated Budget	Actual	
	Budget	Thru 05/31/23	Thru 05/31/23	Variance
Revenues				
Assessments	\$ 170,950	\$ 96,525	\$ 96,525	\$ -
Assessments - Lot Closings	\$ -	\$ -	\$ 94,900	\$ 94,900
Developer Contributions	\$ 230,807	\$ -	\$ -	\$ -
Total Revenues	\$ 401,757	\$ 96,525	\$ 191,425	\$ 94,900
Expenditures:				
<i>General & Administrative:</i>				
Supervisor Fees	\$ 12,000	\$ 8,000	\$ 2,400	\$ 5,600
Engineering	\$ 15,000	\$ 10,000	\$ -	\$ 10,000
Attorney	\$ 25,000	\$ 16,667	\$ 4,180	\$ 12,487
Annual Audit	\$ 5,000	\$ 5,000	\$ 3,950	\$ 1,050
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Arbitrage	\$ 500	\$ -	\$ -	\$ -
Dissemination	\$ 5,000	\$ 3,333	\$ 3,583	\$ (250)
Trustee Fees	\$ 5,000	\$ -	\$ -	\$ -
Management Fees	\$ 35,000	\$ 23,333	\$ 23,333	\$ (0)
Information Technology	\$ 1,800	\$ 1,200	\$ 1,200	\$ -
Website Maintenance	\$ 1,200	\$ 800	\$ 800	\$ -
Postage & Delivery	\$ 1,000	\$ 667	\$ 214	\$ 453
Insurance	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Copies	\$ 1,000	\$ 667	\$ -	\$ 667
Legal Advertising	\$ 10,000	\$ 6,667	\$ 1,815	\$ 4,851
Contingency	\$ 5,960	\$ 3,973	\$ -	\$ 3,973
Office Supplies	\$ 625	\$ 417	\$ 6	\$ 410
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 134,260	\$ 90,898	\$ 51,657	\$ 39,241

Eagle Hammock
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2023

	Proposed	Prorated Budget	Actual	
	Budget	Thru 05/31/23	Thru 05/31/23	Variance
<i>Operation and Maintenance</i>				
Field Expenses				
Property Insurance	\$ 5,050	\$ -	\$ -	-
Field Management	\$ 15,000	\$ 10,000	\$ 5,000	\$ 5,000
Landscape Maintenance	\$ 60,317	\$ 40,211	\$ 26,161	\$ 14,050
Landscape Replacement	\$ 15,000	\$ 10,000	\$ -	\$ 10,000
Lake Maintenance	\$ -	\$ -	\$ 5,669	\$ (5,669)
Streetlights	\$ 30,000	\$ 20,000	\$ 13,221	\$ 6,779
Electric	\$ 5,000	\$ 3,333	\$ 375	\$ 2,958
Water and Sewer	\$ 10,000	\$ 6,667	\$ 1,047	\$ 5,620
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ 1,667	\$ -	\$ 1,667
Irrigation Repairs	\$ 7,500	\$ 5,000	\$ -	\$ 5,000
General Field Repairs & Maintenance	\$ 10,000	\$ 6,667	\$ 4,697	\$ 1,969
Contingency	\$ 7,500	\$ 5,000	\$ -	\$ 5,000
Subtotal Field Expenditures:	\$ 167,867	\$ 108,545	\$ 56,170	\$ 52,375
Amenity Expenditures				
Amenity - Insurance	\$ 5,050	\$ 5,050	\$ 3,971	\$ 1,079
Amenity - Electric	\$ 8,000	\$ 5,333	\$ 798	\$ 4,535
Amenity - Water	\$ 10,000	\$ 6,667	\$ 2,100	\$ 4,567
Internet	\$ 2,000	\$ 1,333	\$ 325	\$ 1,008
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	\$ 3,333	\$ 1,875	\$ 1,459
Contingency	\$ 7,500	\$ -	\$ -	-
Subtotal Amenity Expenditures	\$ 99,630	\$ 21,717	\$ 9,068	\$ 12,649
Total Expenditures	\$ 401,757	\$ 221,160	\$ 116,895	\$ 104,265
Excess (Deficiency) of Revenues over Expenditures	\$ (0)		\$ 74,530	
Fund Balance - Beginning	\$ -		\$ 10,374	
Fund Balance - Ending	\$ (0)		\$ 84,904	

Eagle Hammock

Community Development District

Debt Service Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2023

	Adopted Budget	Prorated Budget Thru 05/31/23	Actual Thru 05/31/23	Variance
Revenues				
Assessments	\$ 255,747	\$ 144,887	\$ 144,887	\$ -
Assessments - Lot Closings	\$ -	\$ -	\$ 176,209	\$ 176,209
Assessments - Prepayment	\$ -	\$ -	\$ 91,591	\$ 91,591
Interest	\$ -	\$ -	\$ 6,340	\$ 6,340
Total Revenues	\$ 255,747	\$ 144,887	\$ 419,027	\$ 274,140
Expenditures:				
Interest - 11/01	\$ 62,550	\$ 62,550	\$ 62,550	\$ -
Principal - 05/01	\$ 55,000	\$ 55,000	\$ 55,000	\$ -
Interest - 05/01	\$ 99,638	\$ 99,638	\$ 99,638	\$ -
Special Call - 05/01	\$ -	\$ -	\$ 30,000	\$ (30,000)
Total Expenditures	\$ 217,188	\$ 217,188	\$ 247,188	\$ (30,000)
Excess (Deficiency) of Revenues over Expenditures	\$ 38,559		\$ 171,840	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ 3,911	\$ 3,911
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 3,911	\$ 3,911
Net Change in Fund Balance	\$ 38,559		\$ 175,751	
Fund Balance - Beginning	\$ 62,550		\$ 164,959	
Fund Balance - Ending	\$ 101,109		\$ 340,710	

Eagle Hammock
Community Development District
Construction Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2023

	Adopted Budget	Prorated Budget Thru 05/31/23	Actual Thru 05/31/23	Variance
Revenues				
Developer Contributions	\$ -	\$ -	743	\$ 743
Interest	\$ -	\$ -	39	\$ 39
Total Revenues	\$ -	\$ -	781	\$ 781
Expenditures:				
Capital Outlay - Cost of Issuance	\$ -	\$ -	743	\$ (743)
Total Expenditures	\$ -	\$ -	743	\$ (743)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	39	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	(3,911)	\$ (3,911)
Total Other Financing Sources (Uses)	\$ -	\$ -	(3,911)	\$ (3,911)
Net Change in Fund Balance	\$ -	\$ -	(3,872)	
Fund Balance - Beginning	\$ -	\$ -	3,872	
Fund Balance - Ending	\$ -	\$ -	-	

Eagle Hammock
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenues													
Assessments - Direct	\$ -	\$ 7,150	\$ -	\$ -	\$ 89,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,525
Assessments - Lot Closings	\$ 70,850	\$ -	\$ -	\$ -	\$ 24,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,900
Developer Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 70,850	\$ 7,150	\$ -	\$ -	\$ 113,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,425

Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ -	\$ 800	\$ -	\$ 800	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ 2,400
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	\$ 37	\$ 37	\$ 1,132	\$ 652	\$ 758	\$ 38	\$ 213	\$ 1,316	\$ -	\$ -	\$ -	\$ -	\$ 4,180
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,950	\$ -	\$ -	\$ -	\$ -	\$ 3,950
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 667	\$ 417	\$ -	\$ -	\$ -	\$ -	\$ 3,583
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ -	\$ -	\$ -	\$ -	\$ 23,333
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 1,200
Website Maintenance**	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 800
Postage & Delivery	\$ 71	\$ 2	\$ 2	\$ 23	\$ 64	\$ 7	\$ 12	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ 214
Insurance	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Copies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Advertising	\$ -	\$ -	\$ 292	\$ 1,226	\$ 297	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,815
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 3	\$ 0	\$ 3	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 6
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative:	\$ 13,865	\$ 3,622	\$ 5,809	\$ 5,487	\$ 5,502	\$ 3,631	\$ 4,058	\$ 9,683	\$ -	\$ -	\$ -	\$ -	\$ 51,657

Operation and Maintenance													
Field Expenses													
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Field Management	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Landscape Maintenance	\$ 5,250	\$ 3,500	\$ 1,750	\$ 5,946	\$ 2,446	\$ 2,446	\$ 2,446	\$ 2,377	\$ -	\$ -	\$ -	\$ -	\$ 26,161
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake Maintenance	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 769	\$ -	\$ -	\$ -	\$ -	\$ 5,669
Streetlights	\$ -	\$ -	\$ 702	\$ -	\$ 2,406	\$ 5,309	\$ 4,804	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,221
Electric	\$ -	\$ -	\$ 251	\$ -	\$ 30	\$ 64	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375
Water and Sewer	\$ 50	\$ 44	\$ 70	\$ 63	\$ 457	\$ 59	\$ 88	\$ 216	\$ -	\$ -	\$ -	\$ -	\$ 1,047
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,020	\$ 3,677	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,697
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Field Expenditures:	\$ 6,625	\$ 4,869	\$ 4,098	\$ 7,334	\$ 6,664	\$ 10,223	\$ 12,370	\$ 3,987	\$ -	\$ -	\$ -	\$ -	\$ 56,170

Eagle Hammock
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Amenity Expenditures													
Amenity - Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,971
Amenity - Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 491	\$ 307	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 798
Amenity - Water	\$ -	\$ -	\$ -	\$ -	\$ 182	\$ 118	\$ 1,446	\$ 354	\$ -	\$ -	\$ -	\$ -	\$ 2,100
Internet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179	\$ 73	\$ 73	\$ -	\$ -	\$ -	\$ -	\$ 325
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Janitorial Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Security Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pool Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amenity Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amenity Access Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,875	\$ -	\$ -	\$ -	\$ -	\$ 1,875
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Amenity Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 182	\$ 788	\$ 5,797	\$ 2,302	\$ -	\$ -	\$ -	\$ -	\$ 9,068
Total Expenditures	\$ 20,490	\$ 8,492	\$ 9,907	\$ 12,821	\$ 12,348	\$ 14,641	\$ 22,225	\$ 15,972	\$ -	\$ -	\$ -	\$ -	\$ 116,895
Excess (Deficiency) of Revenues over Expenditures	\$ 50,360	\$ (1,342)	\$ (9,907)	\$ (12,821)	\$ 101,077	\$ (14,641)	\$ (22,225)	\$ (15,972)	\$ -	\$ -	\$ -	\$ -	\$ 74,530

EAGLE HAMMOCK

Community Development District

Long Term Debt Report

SERIES 2021, SPECIAL ASSESSMENT REVENUE BONDS

INTEREST RATE:	4.375%, 4.875%, 5.375%
MATURITY DATE:	5/1/2052
RESERVE FUND DEFINITION	50% MAXIMUM ANNUAL DEBT SERVICE
RESERVE FUND REQUIREMENT	\$126,953
RESERVE FUND BALANCE	\$126,953
BONDS OUTSTANDING - 07/08/2022	\$3,800,000
LESS: Principal Payment - 05/01/23	(\$55,000)
LESS: SPECIAL CALL - 05/01/23	(\$30,000)
CURRENT BONDS OUTSTANDING	\$3,715,000