

*Eagle Hammock
Community Development District*

Meeting Agenda

July 10, 2025

AGENDA

Eagle Hammock

Community Development District

219 E. Livingston St., Orlando, Florida 32801
Phone: 407-841-5524 – Fax: 407-839-1526

July 3, 2025

Board of Supervisors Meeting 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 10, 2025 at 10:45 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/82116996354>

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

Meeting ID: 821 1699 6354

Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (Public Comments will be limited to three (3) minutes each)
3. Approval of Minutes of the April 10, 2025 Board of Supervisors Meeting
4. Public Hearing
 - A. Public Hearing on the Adoption of the Fiscal Year 2025/2026 Budget
 - i. Consideration of Resolution 2025-07 Adopting the District's Fiscal Year 2025/2026 Budget and Appropriating Funds
 - ii. Consideration of Resolution 2025-08 Imposing Special Assessments and Certifying an Assessment Roll
5. Consideration of Resolution 2025-09 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2025/2026
6. Presentation and Acceptance of Letter of Resignation from District Engineer
7. Request for Authorization to Issue RFQ for District Engineering Services and Authorization of Staff to Publish
8. Presentation of Fiscal Year 2024 Audit Report
9. Goals and Objectives
 - A. Adoption of Fiscal Year 2026 Goals & Objectives
 - B. Presentation of Fiscal Year 2025 Goals & Objectives and Authorizing Chair to Execute
10. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager's Report
 - D. District Manager's Report
 - i. Update Regarding Recent Street Parking Complaints & Discussion Regarding Commercial and Abandoned Vehicles
 - ii. Approval of Check Register
 - iii. Balance Sheet & Income Statement
 - iv. Presentation of Number of Registered Voters—303
11. Other Business
12. Supervisors Requests and Audience Comments
13. 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, April 10, 2025** at 10:53 a.m. at the Offices of Highland Homes, 3020 S. Florida Ave., Suite 101, Lakeland, Florida.

Present and constituting a quorum were:

Brian Walsh	Vice Chairman
Kareyann Ellison	Assistant Secretary
Garret Parkinson	Assistant Secretary
Brent Elliott	Appointed as Assistant Secretary

Also, present were:

Jill Burns	District Manager, GMS
Allen Bailey	Field Manager, GMS
Katie O'Rourke	District Manager, GMS

The following is a summary of the discussions and actions taken at the April 10, 2025 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 at 10:53 a.m. Four Supervisors were present constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Burns opened the public comment period.

- Resident – Two thoughts for the future – covering the mailbox area with lighting as well as sprucing up the entrance more.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Acceptance of Resignation of David S. Adams (Seat #5)

Ms. Burns asked for acceptance of resignation from David Adams.

On MOTION by Mr. Andrade, seconded by Mr. Walsh, with all in favor, the Acceptance of Resignation of David S. Adams (Seat #5), was approved.

B. Appointment to Fill Vacant Board Seat #5

Ms. Burns asked for a nomination to fill vacant seat #5. Mr. Walsh nominated Brent Elliott.

On MOTION by Mr. Walsh, seconded by Mr. Andrade, with all in favor, the Appointment of Brent Elliott to Seat #5, was approved.

C. Administration of Oath to Newly Appointed Supervisor

Ms. Burns administered the oath of office to Brent Elliott.

D. Consideration of Resolution 2025-04 Appointing an Assistant Secretary

Ms. Burns noted this would appoint Brent Elliott as an Assistant Secretary.

On MOTION by Mr. Walsh, seconded by Ms. Ellison, with all in favor, Resolution 2025-04 Appointing Brent Elliott as an Assistant Secretary, was approved.

FOURTH ORDER OF BUSINESS

Approval of Minutes of the November 5, 2024 Landowners Meeting and November 14, 2024 Board of Supervisors Meeting

Ms. Burns presented the minutes from the November 5, 2024 landowners meeting and the November 14, 2024 Board of Supervisors meeting. She asked for any questions, comments, or corrections to those minutes.

On MOTION by Mr. Walsh seconded by Mr. Parkinson, with all in favor, the Minutes of the November 5, 2024 Landowner's Meeting and November 14, 2024 Board of Supervisors Meeting, were approved.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2025-05 Approving the Proposed Fiscal Year 2025/2026 Budget (Suggested Date: July 10, 2025) and Setting the Public Hearing

**on the Adoption of the Fiscal Year
2025/2026 Budget**

Ms. Burns stated this kicks off the budget process. A preliminary budget will be approved that will kind of set the cap notice then the budget will be sent to the city or county at least 60 days prior to the public hearing date. The proposed budget is included as exhibit A to the resolution. They are proposing a slight increase but not beyond the amount that was previously noticed. Last year the notice amount was \$1,792.80. The current year assessment is \$1,528.19. The proposed increase is \$100.64 annually which brings the amount to \$1,643.21. The increase is in the capital reserve. The suggested hearing date is July 10th.

On MOTION by Mr. Walsh, seconded by Mr. Andrade, with all in favor, Resolution 2025-05 Approving the Proposed Fiscal Year 2025/2026 Budget and Setting the Public Hearing on July 10, 2025 on Adoption of the Fiscal Year 2025-2026 Budget, was approved.

SIXTH ORDER OF BUSINESS

**Consideration of Resolution 2025-06
Declaring Series 2022 Project Complete**

Ms. Burns noted this resolution states they received a certification from the District Engineer that is included that the scope of the project contemplated with the Series 2022 bonds has been constructed to plan and is complete. They are certifying all of that. The funds have all been expended. Ms. Gentry noted this really just closes out that acquisition and construction fund and is fine to adopt today. Ms. Burns noted there are no construction funds left but some debt service reserve release conditions could be pending so the account won't be closed until that happens.

On MOTION by Mr. Walsh, seconded by Mr. Andrade, with all in favor, Resolution 2025-06 Declaring Series 2022 Project Complete, was approved.

SEVENTH ORDER OF BUSINESS

**Ratification of Amendment to Agreement
for Janitorial Maintenance Services with
Clean Star Services**

Ms. Burns noted the clubhouse building is closed unless used for a rental. If that facility is rented, there is a fee to clean it after its done. The rentals are sporadic so there was the need to

increase the regular scope at which the building was being cleaned. This was sent to Brian to have it executed outside of the meeting to make sure it's being cleaned regularly. She asked for a motion to ratify.

On MOTION by Mr. Walsh, seconded by Mr. Andrade, with all in favor, the Amendment to Agreement for Janitorial Maintenance Services with Clean Star Services, was ratified.

EIGHTH ORDER OF BUSINESS

Ratification of 2025 Data Sharing & Usage Agreement with Polk County Property Appraiser

Ms. Burns noted this is the annual renewal of their standard forms that need to be in place in order to get the parcels to use the tax bill for the collection method for assessments. This has been executed so just looking for a motion to ratify.

On MOTION by Mr. Walsh, seconded by Mr. Andrade, with all in favor, the 2025 Data Sharing & Usage Agreement with Polk County Property Appraiser, was ratified.

NINTH ORDER OF BUSINESS

Ratification of 2025 Contract Agreement with Polk County Property Appraiser

Ms. Burns noted this is the annual renewal of their standard forms that need to be in place in order to get the parcels to use the tax bill for the collection method for assessments. This has been executed so just looking for a motion to ratify.

On MOTION by Mr. Walsh, seconded by Mr. Andrade, with all in favor, the 2025 Contract Agreement with Polk County Property Appraiser, was ratified.

TENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Gentry noted she is tracking any bills that impact the CDD. After the session ends in May, she will come back with any new policies or changes that result from CDD related bills.

B. Engineer

Mr. Gadd had nothing to report other than the final certification has been submitted.

C. Field Manager's Report

Mr. Bailey reviewed the Field Manager's Report on page 110 of the agenda package.

i. Consideration of Landscape Services Proposals

a) Proposal for Installation of Plants and Mulch at Amenity Center

Mr. Bailey presented a proposal for Prince to replace some crotons and mulch to the front entrance area and amenity center for \$790. It is within the landscape replacement budget.

On MOTION by Mr. Andrade, seconded by Ms. Ellison, with all in favor, the Prince Proposal for Installation of Plants and Mulch at Amenity Center, was approved.

A Board member in response to public comment suggested looking into proposals to enhance the entryway.

b) Proposal for Updated Plantings

Mr. Bailey presented a proposal to replace a few plants, trees and mulch throughout the community that have not done well or have died.

On MOTION by Mr. Walsh, seconded by Mr. Andrade, with all in favor, the Prince Proposal for Updated Plantings, was approved.

Mr. Bailey spoke about the amenity center looking to have a weekend day added to the schedule of rotation due to heavier use heading toward summer. He asked the vendors to provide an extra proposal for a weekend day so would be a total of four days. It would be \$185 to add monthly to the schedule. This total cost would be \$1,170 per month. Yearly it would push them

over the current budget for the year by about \$1,570. Ms. Burns noted they could do March to August.

On MOTION by Mr. Walsh, seconded by Mr. Andrade, with all in favor, to do an Additional Day March to August, was approved.

D. District Manager's Report

i. Notification Regarding Recent Street Parking Complaints

Ms. Burns spoke about increased complaints regarding street parking in the community. The CDD owns the roads and has the ability to put street parking and towing policies in place. Towing is the CDD's only recourse. She will send an email blast out to the community regarding using courtesy when parking.

ii. Approval of Check Register

Ms. Burns stated the check register is in the agenda package for review. She offered to take any questions or comments regarding the invoices, otherwise asking for a motion to approve.

On MOTION by Mr. Walsh, seconded by Mr. Andrade, with all in favor, the Check Register, was approved.

iii. Balance Sheet & Income Statement

Ms. Burns noted the financial statements through February 28th are in the package for review. No action is required.

ELEVENTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

TWELFTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

There being no comments, the next item followed.

THIRTEENTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

SECTION A

SECTION 1

RESOLUTION 2025-07

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

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2025, submitted to the Board of Supervisors (“**Board**”) of the Eagle Hammock Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2025 and ending September 30, 2026 (“**Fiscal Year 2026**”), along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE 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, 2026.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2026, 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 2026 or within sixty (60) days following the end of the Fiscal Year 2026 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in

the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District’s website within 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 10TH DAY OF JULY 2025.

ATTEST:	EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
 _____	By: _____
Secretary/Assistant Secretary	Its: _____

Exhibit A: Adopted Budget for Fiscal Year 2026

Eagle Hammock
Community Development District

Proposed Budget
FY2026



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Eagle Hammock
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2025	Actuals Thru 5/31/25	Projected Next 4 months	Total Thru 9/30/25	Proposed Budget FY2026
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Revenues

Assessments	\$ 377,298	\$ 377,407	\$ -	\$ 377,407	\$ 401,914
Interest	\$ -	\$ 2,248	\$ 1,124	\$ 3,372	\$ -

Total Revenues	\$ 377,298	\$ 379,656	\$ 1,124	\$ 380,780	\$ 401,914
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Expenditures

General & Administrative

Supervisor Fees	\$ 12,000	\$ 2,000	\$ 2,000	\$ 4,000	\$ 12,000
Employee FICA Expense	\$ -	\$ 77	\$ 153	\$ 230	\$ 918
Engineering	\$ 12,500	\$ 788	\$ 6,250	\$ 7,038	\$ 12,500
Attorney	\$ 12,500	\$ 6,121	\$ 6,250	\$ 12,371	\$ 12,500
Annual Audit	\$ 4,000	\$ -	\$ 3,600	\$ 3,600	\$ 4,000
Assessment Administration	\$ 5,250	\$ 5,250	\$ -	\$ 5,250	\$ 5,408
Arbitrage	\$ 450	\$ -	\$ 450	\$ 450	\$ 450
Dissemination	\$ 5,250	\$ 3,600	\$ 1,650	\$ 5,250	\$ 5,250
Reamortization Schedule	\$ -	\$ 250	\$ -	\$ 250	\$ 500
Trustee Fees	\$ 4,041	\$ 3,030	\$ 1,011	\$ 4,041	\$ 4,445
Management Fees	\$ 38,955	\$ 25,970	\$ 12,985	\$ 38,955	\$ 40,124
Information Technology	\$ 1,890	\$ 1,260	\$ 630	\$ 1,890	\$ 1,947
Website Maintenance	\$ 1,260	\$ 840	\$ 420	\$ 1,260	\$ 1,298
Postage & Delivery	\$ 1,000	\$ 444	\$ 333	\$ 777	\$ 1,000
Insurance	\$ 5,951	\$ 5,537	\$ -	\$ 5,537	\$ 6,368
Copies	\$ 500	\$ 15	\$ 100	\$ 115	\$ 500
Legal Advertising	\$ 5,000	\$ 1,311	\$ 1,667	\$ 2,978	\$ 3,500
Contingency	\$ 2,500	\$ 430	\$ 200	\$ 630	\$ 2,500
Office Supplies	\$ -	\$ 8	\$ 50	\$ 58	\$ 100
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175

Total General & Administrative:	\$ 113,222	\$ 57,105	\$ 37,749	\$ 94,854	\$ 115,481
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Eagle Hammock
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2025	Actuals Thru 5/31/25	Projected Next 4 months	Total Thru 9/30/25	Proposed Budget FY2026
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Operations & Maintenance

Field Services

Property Insurance	\$ 10,100	\$ 6,452	\$ -	\$ 6,452	\$ 7,097
Field Management	\$ 15,000	\$ 10,000	\$ 5,000	\$ 15,000	\$ 15,450
Landscape Maintenance	\$ 47,500	\$ 25,648	\$ 12,824	\$ 38,472	\$ 42,000
Landscape Replacement	\$ 12,000	\$ 790	\$ 4,000	\$ 4,790	\$ 12,000
Lake Maintenance	\$ 8,400	\$ 5,600	\$ 2,800	\$ 8,400	\$ 8,400
Streetlights	\$ 39,766	\$ 19,356	\$ 10,164	\$ 29,520	\$ 30,000
Electric	\$ 2,500	\$ 207	\$ 120	\$ 327	\$ 2,500
Water & Sewer	\$ 2,500	\$ 677	\$ 184	\$ 861	\$ 2,500
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ -	\$ 1,250	\$ 1,250	\$ 2,500
Irrigation Repairs	\$ 5,000	\$ 166	\$ 1,667	\$ 1,833	\$ 5,000
General Repairs & Maintenance	\$ 12,500	\$ 3,623	\$ 4,167	\$ 7,790	\$ 10,000
Contingency	\$ 5,000	\$ -	\$ 1,667	\$ 1,667	\$ 5,000

Subtotal Field Expenditures	\$ 162,766	\$ 72,520	\$ 43,842	\$ 116,362	\$ 142,447
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Amenity Expenditures

Amenity - Electric	\$ 8,000	\$ 4,217	\$ 2,667	\$ 6,884	\$ 8,000
Amenity - Water	\$ 10,000	\$ 4,296	\$ 3,460	\$ 7,756	\$ 10,000
Internet	\$ 2,000	\$ 860	\$ 480	\$ 1,340	\$ 2,000
Pest Control	\$ 1,760	\$ 850	\$ 740	\$ 1,590	\$ 1,785
Janitorial Service	\$ 5,700	\$ 7,598	\$ 4,680	\$ 12,278	\$ 12,200
Security Services	\$ 5,000	\$ 2,177	\$ 6,520	\$ 8,697	\$ 12,500
Pool Maintenance	\$ 16,800	\$ 11,255	\$ 5,400	\$ 16,655	\$ 17,500
Amenity Repairs & Maintenance	\$ 12,500	\$ 4,584	\$ 4,167	\$ 8,751	\$ 10,000
Amenity Management	\$ 5,750	\$ 3,833	\$ 1,917	\$ 5,750	\$ 10,000
Contingency	\$ 7,500	\$ 1,705	\$ 2,500	\$ 4,205	\$ 10,000

Subtotal Amenity Expenditures	\$ 75,010	\$ 41,375	\$ 32,530	\$ 73,905	\$ 93,985
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Total Operations & Maintenance:	\$ 237,776	\$ 113,895	\$ 76,372	\$ 190,267	\$ 236,432
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Other Financing Sources/(Uses)

Transfer Out - Capital Reserve	\$ 26,300	\$ -	\$ 26,300	\$ 26,300	\$ 50,000
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Total Other Expenditures	\$ 26,300	\$ -	\$ 26,300	\$ 26,300	\$ 50,000
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Total Expenditures	\$ 377,298	\$ 171,001	\$ 140,421	\$ 311,421	\$ 401,914
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Excess Revenues/(Expenditures)	\$ -	\$ 208,655	\$ (139,296)	\$ 69,358	\$ -
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Product	ERU's	Assessable Units	ERU/Unit	Net Assessment	Net Per Unit (7%)	Gross Per Unit
Platted	263.00	263	1.00	\$401,913.50	\$1,528.19	\$1,643.21
\$401,913.50						

Gross Assessments- Per Unit FY 26	Gross Assessments- Per Unit FY 25	Increase (Decrease) Per Unit	% Increase (Decrease)
\$1,643.21	\$ 1,542.57	\$ 100.64	7%

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

Re-amortization Schedule

Represents the cost of having revised amortization schedules issued on the District's bonds when extraordinary redemptions are made.

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.

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 District's lakes which includes shoreline grass, brush, and vegetation control.

Streetlights

Represents the cost to maintain streetlights 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.

Sidewalk & Asphalt Maintenance

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

Eagle Hammock

Community Development District

General Fund Narrative

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 Management

Provides access card issuance through registration, proof of residency, and photo identification. The team also provides keycard troubleshooting for issues and concerns related to access control. Staff reviews security concerns and amenity policy violations via remote camera monitoring on an as-needed basis. Seamless facility rental management for clubhouses, meeting rooms and pavilions. and rentals Districts are provided electronic communication for District news and direct remote customer service through phone and email directly to the Amenity Access Team.

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 FY2025	Actuals Thru 5/31/25	Projected Next 4 months	Projected Thru 9/30/25	Proposed Budget FY2026
Revenues					
Assessments	\$ 207,561	\$ 200,155	\$ -	\$ 200,155	\$ 196,805
Assessments - Prepayment	\$ -	\$ 45,027	\$ -	\$ 45,027	\$ -
Interest	\$ -	\$ 7,414	\$ 2,471	\$ 9,886	\$ 3,707
Carry Forward Surplus ⁽¹⁾	\$ 316,268	\$ 161,281	\$ -	\$ 161,281	\$ 150,201
Total Revenues	\$ 523,829	\$ 413,877	\$ 2,471	\$ 416,348	\$ 350,713
Expenditures					
Interest - 11/1	\$ 75,900	\$ 76,150	\$ -	\$ 76,150	\$ 73,072
Special Call - 11/1	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -
Special Call - 2/1	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -
Principal - 5/1	\$ 50,000	\$ 45,000	\$ -	\$ 45,000	\$ 50,000
Interest - 5/1	\$ 75,900	\$ 74,997	\$ -	\$ 74,997	\$ 73,072
Special Call - 5/1	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -
Total Expenditures	\$ 201,800	\$ 266,147	\$ -	\$ 266,147	\$ 196,144
Excess Revenues/(Expenditures)	\$ 322,029	\$ 147,730	\$ 2,471	\$ 150,201	\$ 154,569

Interest - 11/1 \$ 73,712.50

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

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Single Family - 40'	146	\$128,202	\$878.10	\$944.19
Single Family - 50'	59	\$64,760	\$1,097.62	\$1,180.24
Single Family - 50' - Partial Pay Down	7	\$3,843	\$549.00	\$590.32
Total	212	\$196,805		\$2,714.75

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

Date	Balance	Principal	Interest	Total
11/01/25	\$ 2,880,000.00	\$ -	\$ 75,900.00	\$ 75,900.00
05/01/26	\$ 2,880,000.00	\$ 50,000.00	\$ 75,900.00	
11/01/26	\$ 2,830,000.00	\$ -	\$ 74,806.25	\$ 200,706.25
05/01/27	\$ 2,830,000.00	\$ 50,000.00	\$ 74,806.25	
11/01/27	\$ 2,730,000.00	\$ -	\$ 73,712.50	\$ 198,518.75
05/01/28	\$ 2,730,000.00	\$ -	\$ 72,618.75	
11/01/28	\$ 2,730,000.00	\$ -	\$ 72,618.75	\$ 145,237.50
05/01/29	\$ 2,730,000.00	\$ 55,000.00	\$ 72,618.75	
11/01/29	\$ 2,675,000.00	\$ -	\$ 71,278.13	\$ 198,896.88
05/01/30	\$ 2,675,000.00	\$ 55,000.00	\$ 71,278.13	
11/01/30	\$ 2,620,000.00	\$ -	\$ 69,937.50	\$ 196,215.63
05/01/31	\$ 2,620,000.00	\$ 60,000.00	\$ 69,937.50	
11/01/31	\$ 2,560,000.00	\$ -	\$ 68,475.00	\$ 198,412.50
05/01/32	\$ 2,560,000.00	\$ 65,000.00	\$ 68,475.00	
11/01/32	\$ 2,430,000.00	\$ -	\$ 66,890.63	\$ 200,365.63
05/01/33	\$ 2,430,000.00	\$ -	\$ 65,306.25	
11/01/33	\$ 2,430,000.00	\$ -	\$ 65,306.25	\$ 130,612.50
05/01/34	\$ 2,430,000.00	\$ 70,000.00	\$ 65,306.25	
11/01/34	\$ 2,360,000.00	\$ -	\$ 63,425.00	\$ 198,731.25
05/01/35	\$ 2,360,000.00	\$ 75,000.00	\$ 63,425.00	
11/01/35	\$ 2,285,000.00	\$ -	\$ 61,409.38	\$ 199,834.38
05/01/36	\$ 2,285,000.00	\$ 80,000.00	\$ 61,409.38	
11/01/36	\$ 2,205,000.00	\$ -	\$ 59,259.38	\$ 200,668.75
05/01/37	\$ 2,205,000.00	\$ 80,000.00	\$ 59,259.38	
11/01/37	\$ 2,125,000.00	\$ -	\$ 57,109.38	\$ 196,368.75
05/01/38	\$ 2,125,000.00	\$ 85,000.00	\$ 57,109.38	
11/01/38	\$ 2,040,000.00	\$ -	\$ 54,825.00	\$ 196,934.38
05/01/39	\$ 2,040,000.00	\$ 90,000.00	\$ 54,825.00	
11/01/39	\$ 1,950,000.00	\$ -	\$ 52,406.25	\$ 197,231.25
05/01/40	\$ 1,950,000.00	\$ 95,000.00	\$ 52,406.25	
11/01/40	\$ 1,855,000.00	\$ -	\$ 49,853.13	\$ 197,259.38
05/01/41	\$ 1,855,000.00	\$ 100,000.00	\$ 49,853.13	
11/01/41	\$ 1,755,000.00	\$ -	\$ 47,165.63	\$ 197,018.75
05/01/42	\$ 1,755,000.00	\$ 105,000.00	\$ 47,165.63	
11/01/42	\$ 1,650,000.00	\$ -	\$ 44,343.75	\$ 196,509.38
05/01/43	\$ 1,650,000.00	\$ 115,000.00	\$ 44,343.75	
11/01/43	\$ 1,535,000.00	\$ -	\$ 41,253.13	\$ 200,596.88
05/01/44	\$ 1,535,000.00	\$ 120,000.00	\$ 41,253.13	
11/01/44	\$ 1,415,000.00	\$ -	\$ 38,028.13	\$ 199,281.25
05/01/45	\$ 1,415,000.00	\$ 125,000.00	\$ 38,028.13	
11/01/45	\$ 1,290,000.00	\$ -	\$ 34,668.75	\$ 197,696.88
05/01/46	\$ 1,290,000.00	\$ 130,000.00	\$ 34,668.75	
11/01/46	\$ 1,160,000.00	\$ -	\$ 31,175.00	\$ 195,843.75
05/01/47	\$ 1,160,000.00	\$ 140,000.00	\$ 31,175.00	
11/01/47	\$ 1,020,000.00	\$ -	\$ 27,412.50	\$ 198,587.50
05/01/48	\$ 1,020,000.00	\$ 145,000.00	\$ 27,412.50	

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

Date	Balance	Principal	Interest	Total
11/01/48	\$ 875,000.00	\$ -	\$ 23,515.63	\$ 195,928.13
05/01/49	\$ 875,000.00	\$ 155,000.00	\$ 23,515.63	
11/01/49	\$ 720,000.00	\$ -	\$ 19,350.00	\$ 197,865.63
05/01/50	\$ 720,000.00	\$ 165,000.00	\$ 19,350.00	\$ -
11/01/50	\$ 555,000.00	\$ -	\$ 14,915.63	\$ 199,265.63
05/01/51	\$ 555,000.00	\$ 175,000.00	\$ 14,915.63	\$ -
11/01/51	\$ 380,000.00	\$ -	\$ 10,212.50	\$ 200,128.13
05/01/52	\$ 380,000.00	\$ 185,000.00	\$ 10,212.50	\$ 195,212.50
		\$ 2,570,000.00	\$ 2,735,828.13	\$ 5,305,828.13

Eagle Hammock
Community Development District
Proposed Budget
Capital Reserve Fund

	Adopted Budget FY2025	Actuals Thru 5/31/25	Projected Next 4 months	Total Projected 9/30/25	Proposed Budget FY2026
<u>Revenues</u>					
Carry Forward Surplus	\$ -	\$ -	\$ -	\$ -	\$ 26,300
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 26,300
<u>Expenditures</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Other Financing Sources/(Uses)</u>					
Transfer In	\$ 26,300	\$ -	\$ 26,300	\$ 26,300	\$ 50,000
Total Other Financing Sources/(Uses)	\$ 26,300	\$ -	\$ 26,300	\$ 26,300	\$ 50,000
Excess Revenues/(Expenditures)	\$ 26,300	\$ -	\$ 26,300	\$ 26,300	\$ 76,300

SECTION 2

RESOLUTION 2025-08

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 2026; 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, 2025, and ending September 30, 2026 (“**Fiscal Year 2026**”), 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 2026; 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.

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 10TH DAY OF JULY 2025.

ATTEST:

**EAGLE HAMMOCK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Adopted Budget for Fiscal Year 2026

Exhibit B: Assessment Roll

Eagle Hammock
Community Development District

Proposed Budget
FY2026



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8	<u>Debt Services - Series 2022</u>
9-10	<u>Amortization Schedule</u>
11	<u>Capital Reserve Fund</u>

Eagle Hammock
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2025	Actuals Thru 5/31/25	Projected Next 4 months	Total Thru 9/30/25	Proposed Budget FY2026
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Revenues

Assessments	\$ 377,298	\$ 377,407	\$ -	\$ 377,407	\$ 401,914
Interest	\$ -	\$ 2,248	\$ 1,124	\$ 3,372	\$ -

Total Revenues	\$ 377,298	\$ 379,656	\$ 1,124	\$ 380,780	\$ 401,914
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Expenditures

General & Administrative

Supervisor Fees	\$ 12,000	\$ 2,000	\$ 2,000	\$ 4,000	\$ 12,000
Employee FICA Expense	\$ -	\$ 77	\$ 153	\$ 230	\$ 918
Engineering	\$ 12,500	\$ 788	\$ 6,250	\$ 7,038	\$ 12,500
Attorney	\$ 12,500	\$ 6,121	\$ 6,250	\$ 12,371	\$ 12,500
Annual Audit	\$ 4,000	\$ -	\$ 3,600	\$ 3,600	\$ 4,000
Assessment Administration	\$ 5,250	\$ 5,250	\$ -	\$ 5,250	\$ 5,408
Arbitrage	\$ 450	\$ -	\$ 450	\$ 450	\$ 450
Dissemination	\$ 5,250	\$ 3,600	\$ 1,650	\$ 5,250	\$ 5,250
Reamortization Schedule	\$ -	\$ 250	\$ -	\$ 250	\$ 500
Trustee Fees	\$ 4,041	\$ 3,030	\$ 1,011	\$ 4,041	\$ 4,445
Management Fees	\$ 38,955	\$ 25,970	\$ 12,985	\$ 38,955	\$ 40,124
Information Technology	\$ 1,890	\$ 1,260	\$ 630	\$ 1,890	\$ 1,947
Website Maintenance	\$ 1,260	\$ 840	\$ 420	\$ 1,260	\$ 1,298
Postage & Delivery	\$ 1,000	\$ 444	\$ 333	\$ 777	\$ 1,000
Insurance	\$ 5,951	\$ 5,537	\$ -	\$ 5,537	\$ 6,368
Copies	\$ 500	\$ 15	\$ 100	\$ 115	\$ 500
Legal Advertising	\$ 5,000	\$ 1,311	\$ 1,667	\$ 2,978	\$ 3,500
Contingency	\$ 2,500	\$ 430	\$ 200	\$ 630	\$ 2,500
Office Supplies	\$ -	\$ 8	\$ 50	\$ 58	\$ 100
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175

Total General & Administrative:	\$ 113,222	\$ 57,105	\$ 37,749	\$ 94,854	\$ 115,481
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Eagle Hammock
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2025	Actuals Thru 5/31/25	Projected Next 4 months	Total Thru 9/30/25	Proposed Budget FY2026
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Operations & Maintenance

Field Services

Property Insurance	\$ 10,100	\$ 6,452	\$ -	\$ 6,452	\$ 7,097
Field Management	\$ 15,000	\$ 10,000	\$ 5,000	\$ 15,000	\$ 15,450
Landscape Maintenance	\$ 47,500	\$ 25,648	\$ 12,824	\$ 38,472	\$ 42,000
Landscape Replacement	\$ 12,000	\$ 790	\$ 4,000	\$ 4,790	\$ 12,000
Lake Maintenance	\$ 8,400	\$ 5,600	\$ 2,800	\$ 8,400	\$ 8,400
Streetlights	\$ 39,766	\$ 19,356	\$ 10,164	\$ 29,520	\$ 30,000
Electric	\$ 2,500	\$ 207	\$ 120	\$ 327	\$ 2,500
Water & Sewer	\$ 2,500	\$ 677	\$ 184	\$ 861	\$ 2,500
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ -	\$ 1,250	\$ 1,250	\$ 2,500
Irrigation Repairs	\$ 5,000	\$ 166	\$ 1,667	\$ 1,833	\$ 5,000
General Repairs & Maintenance	\$ 12,500	\$ 3,623	\$ 4,167	\$ 7,790	\$ 10,000
Contingency	\$ 5,000	\$ -	\$ 1,667	\$ 1,667	\$ 5,000

Subtotal Field Expenditures	\$ 162,766	\$ 72,520	\$ 43,842	\$ 116,362	\$ 142,447
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Amenity Expenditures

Amenity - Electric	\$ 8,000	\$ 4,217	\$ 2,667	\$ 6,884	\$ 8,000
Amenity - Water	\$ 10,000	\$ 4,296	\$ 3,460	\$ 7,756	\$ 10,000
Internet	\$ 2,000	\$ 860	\$ 480	\$ 1,340	\$ 2,000
Pest Control	\$ 1,760	\$ 850	\$ 740	\$ 1,590	\$ 1,785
Janitorial Service	\$ 5,700	\$ 7,598	\$ 4,680	\$ 12,278	\$ 12,200
Security Services	\$ 5,000	\$ 2,177	\$ 6,520	\$ 8,697	\$ 12,500
Pool Maintenance	\$ 16,800	\$ 11,255	\$ 5,400	\$ 16,655	\$ 17,500
Amenity Repairs & Maintenance	\$ 12,500	\$ 4,584	\$ 4,167	\$ 8,751	\$ 10,000
Amenity Management	\$ 5,750	\$ 3,833	\$ 1,917	\$ 5,750	\$ 10,000
Contingency	\$ 7,500	\$ 1,705	\$ 2,500	\$ 4,205	\$ 10,000

Subtotal Amenity Expenditures	\$ 75,010	\$ 41,375	\$ 32,530	\$ 73,905	\$ 93,985
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Total Operations & Maintenance:	\$ 237,776	\$ 113,895	\$ 76,372	\$ 190,267	\$ 236,432
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Other Financing Sources/(Uses)

Transfer Out - Capital Reserve	\$ 26,300	\$ -	\$ 26,300	\$ 26,300	\$ 50,000
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Total Other Expenditures	\$ 26,300	\$ -	\$ 26,300	\$ 26,300	\$ 50,000
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Total Expenditures	\$ 377,298	\$ 171,001	\$ 140,421	\$ 311,421	\$ 401,914
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Excess Revenues/(Expenditures)	\$ -	\$ 208,655	\$ (139,296)	\$ 69,358	\$ -
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Product	ERU's	Assessable Units	ERU/Unit	Net Assessment	Net Per Unit (7%)	Gross Per Unit
Platted	263.00	263	1.00	\$401,913.50	\$1,528.19	\$1,643.21
\$401,913.50						

Gross Assessments- Per Unit FY 26	Gross Assessments- Per Unit FY 25	Increase (Decrease) Per Unit	% Increase (Decrease)
\$1,643.21	\$ 1,542.57	\$ 100.64	7%

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

Re-amortization Schedule

Represents the cost of having revised amortization schedules issued on the District's bonds when extraordinary redemptions are made.

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.

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 District's lakes which includes shoreline grass, brush, and vegetation control.

Streetlights

Represents the cost to maintain streetlights 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.

Sidewalk & Asphalt Maintenance

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

Eagle Hammock

Community Development District

General Fund Narrative

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 Management

Provides access card issuance through registration, proof of residency, and photo identification. The team also provides keycard troubleshooting for issues and concerns related to access control. Staff reviews security concerns and amenity policy violations via remote camera monitoring on an as-needed basis. Seamless facility rental management for clubhouses, meeting rooms and pavilions. and rentals Districts are provided electronic communication for District news and direct remote customer service through phone and email directly to the Amenity Access Team.

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 FY2025	Actuals Thru 5/31/25	Projected Next 4 months	Projected Thru 9/30/25	Proposed Budget FY2026
Revenues					
Assessments	\$ 207,561	\$ 200,155	\$ -	\$ 200,155	\$ 196,805
Assessments - Prepayment	\$ -	\$ 45,027	\$ -	\$ 45,027	\$ -
Interest	\$ -	\$ 7,414	\$ 2,471	\$ 9,886	\$ 3,707
Carry Forward Surplus ⁽¹⁾	\$ 316,268	\$ 161,281	\$ -	\$ 161,281	\$ 150,201
Total Revenues	\$ 523,829	\$ 413,877	\$ 2,471	\$ 416,348	\$ 350,713
Expenditures					
Interest - 11/1	\$ 75,900	\$ 76,150	\$ -	\$ 76,150	\$ 73,072
Special Call - 11/1	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -
Special Call - 2/1	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -
Principal - 5/1	\$ 50,000	\$ 45,000	\$ -	\$ 45,000	\$ 50,000
Interest - 5/1	\$ 75,900	\$ 74,997	\$ -	\$ 74,997	\$ 73,072
Special Call - 5/1	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -
Total Expenditures	\$ 201,800	\$ 266,147	\$ -	\$ 266,147	\$ 196,144
Excess Revenues/(Expenditures)	\$ 322,029	\$ 147,730	\$ 2,471	\$ 150,201	\$ 154,569

Interest - 11/1 \$ 73,712.50

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

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Single Family - 40'	146	\$128,202	\$878.10	\$944.19
Single Family - 50'	59	\$64,760	\$1,097.62	\$1,180.24
Single Family - 50' - Partial Pay Down	7	\$3,843	\$549.00	\$590.32
Total	212	\$196,805		\$2,714.75

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

Date	Balance	Principal	Interest	Total
11/01/25	\$ 2,880,000.00	\$ -	\$ 75,900.00	\$ 75,900.00
05/01/26	\$ 2,880,000.00	\$ 50,000.00	\$ 75,900.00	
11/01/26	\$ 2,830,000.00	\$ -	\$ 74,806.25	\$ 200,706.25
05/01/27	\$ 2,830,000.00	\$ 50,000.00	\$ 74,806.25	
11/01/27	\$ 2,730,000.00	\$ -	\$ 73,712.50	\$ 198,518.75
05/01/28	\$ 2,730,000.00	\$ -	\$ 72,618.75	
11/01/28	\$ 2,730,000.00	\$ -	\$ 72,618.75	\$ 145,237.50
05/01/29	\$ 2,730,000.00	\$ 55,000.00	\$ 72,618.75	
11/01/29	\$ 2,675,000.00	\$ -	\$ 71,278.13	\$ 198,896.88
05/01/30	\$ 2,675,000.00	\$ 55,000.00	\$ 71,278.13	
11/01/30	\$ 2,620,000.00	\$ -	\$ 69,937.50	\$ 196,215.63
05/01/31	\$ 2,620,000.00	\$ 60,000.00	\$ 69,937.50	
11/01/31	\$ 2,560,000.00	\$ -	\$ 68,475.00	\$ 198,412.50
05/01/32	\$ 2,560,000.00	\$ 65,000.00	\$ 68,475.00	
11/01/32	\$ 2,430,000.00	\$ -	\$ 66,890.63	\$ 200,365.63
05/01/33	\$ 2,430,000.00	\$ -	\$ 65,306.25	
11/01/33	\$ 2,430,000.00	\$ -	\$ 65,306.25	\$ 130,612.50
05/01/34	\$ 2,430,000.00	\$ 70,000.00	\$ 65,306.25	
11/01/34	\$ 2,360,000.00	\$ -	\$ 63,425.00	\$ 198,731.25
05/01/35	\$ 2,360,000.00	\$ 75,000.00	\$ 63,425.00	
11/01/35	\$ 2,285,000.00	\$ -	\$ 61,409.38	\$ 199,834.38
05/01/36	\$ 2,285,000.00	\$ 80,000.00	\$ 61,409.38	
11/01/36	\$ 2,205,000.00	\$ -	\$ 59,259.38	\$ 200,668.75
05/01/37	\$ 2,205,000.00	\$ 80,000.00	\$ 59,259.38	
11/01/37	\$ 2,125,000.00	\$ -	\$ 57,109.38	\$ 196,368.75
05/01/38	\$ 2,125,000.00	\$ 85,000.00	\$ 57,109.38	
11/01/38	\$ 2,040,000.00	\$ -	\$ 54,825.00	\$ 196,934.38
05/01/39	\$ 2,040,000.00	\$ 90,000.00	\$ 54,825.00	
11/01/39	\$ 1,950,000.00	\$ -	\$ 52,406.25	\$ 197,231.25
05/01/40	\$ 1,950,000.00	\$ 95,000.00	\$ 52,406.25	
11/01/40	\$ 1,855,000.00	\$ -	\$ 49,853.13	\$ 197,259.38
05/01/41	\$ 1,855,000.00	\$ 100,000.00	\$ 49,853.13	
11/01/41	\$ 1,755,000.00	\$ -	\$ 47,165.63	\$ 197,018.75
05/01/42	\$ 1,755,000.00	\$ 105,000.00	\$ 47,165.63	
11/01/42	\$ 1,650,000.00	\$ -	\$ 44,343.75	\$ 196,509.38
05/01/43	\$ 1,650,000.00	\$ 115,000.00	\$ 44,343.75	
11/01/43	\$ 1,535,000.00	\$ -	\$ 41,253.13	\$ 200,596.88
05/01/44	\$ 1,535,000.00	\$ 120,000.00	\$ 41,253.13	
11/01/44	\$ 1,415,000.00	\$ -	\$ 38,028.13	\$ 199,281.25
05/01/45	\$ 1,415,000.00	\$ 125,000.00	\$ 38,028.13	
11/01/45	\$ 1,290,000.00	\$ -	\$ 34,668.75	\$ 197,696.88
05/01/46	\$ 1,290,000.00	\$ 130,000.00	\$ 34,668.75	
11/01/46	\$ 1,160,000.00	\$ -	\$ 31,175.00	\$ 195,843.75
05/01/47	\$ 1,160,000.00	\$ 140,000.00	\$ 31,175.00	
11/01/47	\$ 1,020,000.00	\$ -	\$ 27,412.50	\$ 198,587.50
05/01/48	\$ 1,020,000.00	\$ 145,000.00	\$ 27,412.50	

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

Date		Balance		Principal		Interest		Total
11/01/48	\$	875,000.00	\$	-	\$	23,515.63	\$	195,928.13
05/01/49	\$	875,000.00	\$	155,000.00	\$	23,515.63		
11/01/49	\$	720,000.00	\$	-	\$	19,350.00	\$	197,865.63
05/01/50	\$	720,000.00	\$	165,000.00	\$	19,350.00	\$	-
11/01/50	\$	555,000.00	\$	-	\$	14,915.63	\$	199,265.63
05/01/51	\$	555,000.00	\$	175,000.00	\$	14,915.63	\$	-
11/01/51	\$	380,000.00	\$	-	\$	10,212.50	\$	200,128.13
05/01/52	\$	380,000.00	\$	185,000.00	\$	10,212.50	\$	195,212.50
				\$ 2,570,000.00	\$	2,735,828.13	\$	5,305,828.13

Eagle Hammock
Community Development District
Proposed Budget
Capital Reserve Fund

	Adopted Budget FY2025	Actuals Thru 5/31/25	Projected Next 4 months	Total Projected 9/30/25	Proposed Budget FY2026
<u>Revenues</u>					
Carry Forward Surplus	\$ -	\$ -	\$ -	\$ -	\$ 26,300
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 26,300
<u>Expenditures</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Other Financing Sources/(Uses)</u>					
Transfer In	\$ 26,300	\$ -	\$ 26,300	\$ 26,300	\$ 50,000
Total Other Financing Sources/(Uses)	\$ 26,300	\$ -	\$ 26,300	\$ 26,300	\$ 50,000
Excess Revenues/(Expenditures)	\$ 26,300	\$ -	\$ 26,300	\$ 26,300	\$ 76,300

Eagle Hammock CDD FY 26 Assessment Roll

PARCEL ID	Units	Type	O&M	Debt	Total
262908686703000010	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703000020	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703000030	1.00	50	\$1,542.57	\$590.12	\$2,132.69
262908686703000040	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000050	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000060	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000070	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000080	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000090	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703000100	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703000110	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703000120	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703000130	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000140	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703000150	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000160	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000170	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000180	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703000190	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000200	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000210	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000220	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000230	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000240	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703000250	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703000260	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703000270	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703000280	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703000290	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703000300	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000310	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000320	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000330	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000340	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000350	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703000360	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000370	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000380	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000390	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703000400	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000410	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000420	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703000430	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000440	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000450	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000460	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703000470	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000480	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000490	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000500	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000510	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000520	1.00	50	\$1,542.57	\$590.12	\$2,132.69
262908686703000530	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703000540	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703000550	1.00	40	\$1,542.57	\$944.19	\$2,486.76

PARCEL ID	Units	Type	O&M	Debt	Total
262908686703000560	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000570	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000580	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703000590	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000600	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000610	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703000620	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000630	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000640	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000650	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703000660	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703000670	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703000680	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000690	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000700	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000710	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703000720	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703000730	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703000740	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000750	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000760	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000770	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703000780	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000790	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000800	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703000810	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000820	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000830	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000840	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703000850	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703000860	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703000870	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000880	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000890	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000900	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703000910	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703000920	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703000930	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000940	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000950	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000960	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703000970	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703000980	1.00	50	\$1,542.57	\$590.12	\$2,132.69
262908686703000990	1.00	50	\$1,542.57	\$590.12	\$2,132.69
262908686703001000	1.00	50	\$1,542.57	\$590.12	\$2,132.69
262908686703001010	1.00	40	\$1,542.57	\$0.00	\$1,542.57
262908686703001020	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001030	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001040	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703001050	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703001060	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703001070	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001080	1.00	40	\$1,542.57	\$0.00	\$1,542.57
262908686703001090	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001100	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703001110	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703001120	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703001130	1.00	40	\$1,542.57	\$944.19	\$2,486.76

PARCEL ID	Units	Type	O&M	Debt	Total
262908686703001140	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001150	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001160	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703001170	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001180	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001190	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001200	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001210	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001220	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703001230	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703001240	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001250	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001260	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001270	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703001280	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703001290	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703001300	1.00	50	\$1,542.57	\$590.12	\$2,132.69
262908686703001310	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703001320	1.00	40	\$1,542.57	\$0.00	\$1,542.57
262908686703001330	1.00	40	\$1,542.57	\$0.00	\$1,542.57
262908686703001340	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001350	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001360	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001370	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703001380	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703001390	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703001400	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001410	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001420	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001430	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703001440	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703001450	1.00	50	\$1,542.57	\$0.00	\$1,542.57
262908686703001460	1.00	50	\$1,542.57	\$590.12	\$2,132.69
262908686703001470	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001480	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001490	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001500	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001510	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001520	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001530	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001540	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001550	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001560	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001570	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703001580	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703001590	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001600	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001610	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001620	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703001630	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703001640	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001650	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703001660	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001670	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703001680	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703001690	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703001700	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001710	1.00	40	\$1,542.57	\$944.19	\$2,486.76

PARCEL ID	Units	Type	O&M	Debt	Total
262908686703001720	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703001730	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703001740	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703001750	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001760	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001770	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001780	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001790	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001800	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001810	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703001820	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703001830	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001840	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001850	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001860	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703001870	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703001880	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703001890	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703001900	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001910	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001920	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001930	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001940	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001950	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001960	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703001970	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001980	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703001990	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002000	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002010	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002020	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002030	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002040	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002050	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002060	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002070	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002080	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002090	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002100	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002110	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002120	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002130	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002140	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002150	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002160	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002170	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002180	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002190	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002200	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002210	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002220	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002230	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002240	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002250	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002260	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002270	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002280	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002290	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81

PARCEL ID	Units	Type	O&M	Debt	Total
262908686703002300	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002310	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002320	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002330	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002340	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002350	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002360	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002370	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002380	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002390	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002400	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002410	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002420	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002430	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002440	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002450	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002460	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002470	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002480	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002490	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002500	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002510	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002520	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002530	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002540	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002550	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002560	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002570	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002580	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002590	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002600	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002610	1.00	40	\$1,542.57	\$944.19	\$2,486.76
262908686703002620	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002630	1.00	50	\$1,542.57	\$1,180.24	\$2,722.81
262908686703002640					
262908686703002650					
262908686703002660					
262908686703002670					
262908686703002680					
262908686703002690					
262908686703002700					
262908686703002710					
262908686703002720					
Total Gross Assessments	263.00		\$405,695.91	\$211,616.74	\$617,312.65
Total Net Assessments			\$377,297.20	\$196,803.57	\$574,100.76

SECTION V

RESOLUTION 2025-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2025/2026; 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 2025/2026 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 2025/2026 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 10th day of July 2025

ATTEST:

**EAGLE HAMMOCK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2025/2026 Annual Meeting Schedule

Exhibit A: Fiscal Year 2025/2026 Annual Meeting Schedule

BOARD OF SUPERVISORS MEETING DATES EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT FISCAL YEAR 2025/2026

The Board of Supervisors of the Eagle Hammock Community Development District will hold their regular meetings for Fiscal Year 2025/2026 at the Offices of Highland Homes 3020 S. Florida Ave., Suite 101 Lakeland, FL 33803, on the 2nd Thursday of every month at 10:30 AM unless otherwise indicated as follows:

**October 9, 2025
November 13, 2025
December 11, 2025
January 8, 2026
February 12, 2026
March 12, 2026
April 9, 2026
May 14, 2026
June 11, 2026
July 9, 2026
August 13, 2026
September 10, 2026**

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 three (3) business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

District Manager

SECTION VI

May 6, 2025

Morning Jill,

Please accept this email as my resignation from the Eagle Hammock CDD Engineer position. I have appreciated my association with this community and wish it the best moving forward. Let me know if there is anything we can do to help with this transition.

Thank you,

RODNEY A. GADD, P.E.
Gadd & Associates Engineering

SECTION VII

REQUEST FOR QUALIFICATIONS (“RFQ”) FOR ENGINEERING SERVICES FOR EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT

Eagle Hammock Community Development District (“**District**”), located in Eagle Lake, Florida, announces that professional engineering services will be required on a continuing basis for the District. The engineering firm selected will act in the general capacity of District Engineer and, if so authorized, may provide general engineering services as well as engineering services on an ongoing basis and for the design and construction administration associated with the District’s capital improvement plan. The District may select one or more engineering firms to provide engineering services on an ongoing basis.

Any firm or individual (“**Applicant**”) desiring to provide professional services to the District must: 1) hold applicable federal, state and local licenses; 2) be authorized to do business in Florida in accordance with Florida law; and 3) furnish a statement (“**Qualification Statement**”) of its qualifications and past experience on U.S. General Service Administration’s “Architect-Engineer Qualifications, Standard Form No. 330,” with pertinent supporting data. Among other things, Applicants must submit information relating to: a) the ability and adequacy of the Applicant’s professional personnel; b) whether the Applicant is a certified minority business enterprise; c) the Applicant’s willingness to meet time and budget requirements; d) the Applicant’s past experience and performance, including but not limited to past experience as a District Engineer for any community development districts and past experience in Polk County; e) the geographic location of the Applicant’s headquarters and offices; f) the current and projected workloads of the Applicant; and g) the volume of work previously awarded to the Applicant by the District. Further, each Applicant must identify the specific individual affiliated with the Applicant who would be handling District meetings, construction services, and other engineering tasks.

The District will review all Applicants and will comply with Florida law, including the Consultant’s Competitive Negotiations Act, Chapter 287, *Florida Statutes* (“**CCNA**”). All Applicants must submit one (1) electronic copy and one (1) physical copy of Standard Form No. 330 and Qualification Statement by **12:00 p.m. on Monday, August 4, 2025**, and to the attention of Governmental Management Services – Central Florida LLC, c/o Jill Burns/Samantha Ham, 219 E. Livingston Street, Orlando, Florida 32801; Ph: (407) 841-5524 (“**District Manager’s Office**”).

The Board of Supervisors shall select and rank the Applicants using the requirements set forth in the CCNA and the evaluation criteria on file with the District Manager’s Office, and the highest ranked Applicant will be requested to enter into contract negotiations. If an agreement cannot be reached between the District and the highest ranked Applicant, negotiations will cease and begin with the next highest ranked Applicant, and if these negotiations are unsuccessful, will continue to the third highest ranked Applicant. The District reserves the right to reject any and all Qualification Statements. Additionally, there is no express or implied obligation for the District to reimburse Applicants for any expenses associated with the preparation and submittal of the Qualification Statements in response to this request.

Any protest regarding the terms of this Notice, or the evaluation criteria on file with the District Manager’s Office, must be filed in writing with the District Manager’s Office, within seventy-two (72) hours after the publication of this Notice. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid Notice or evaluation criteria provisions. Any person who files a notice of protest shall provide to the District, simultaneous with the filing of the notice, a protest bond with a responsible surety to be approved by the District and in the amount of Ten Thousand Dollars (\$10,000.00).

Any and all questions relative to this RFQ shall be directed in writing by e-mail only to Jill Burns at mvirgen@gmscfl.com with e-mail copy to Lauren Gentry at lauren@cddlawayers.com and Patrick Collins at patrick@cddlawayers.com.

District Manager

Publish on **Monday, July 21, 2025**

**EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
DISTRICT ENGINEER REQUEST FOR QUALIFICATIONS**

COMPETITIVE SELECTION CRITERIA

1) Ability and Adequacy of Professional Personnel (Weight: 25 Points)

Consider the capabilities and experience of key personnel within the firm including certification, training, and education; affiliations and memberships with professional organizations; etc.

2) Consultant's Past Performance (Weight: 25 Points)

Past performance for other Community Development Districts in other contracts; amount of experience on similar projects; character, integrity, reputation of respondent; etc.

3) Geographic Location (Weight: 20 Points)

Consider the geographic location of the firm's headquarters, offices and personnel in relation to the project.

4) Willingness to Meet Time and Budget Requirements (Weight: 15 Points)

Consider the consultant's ability and desire to meet time and budget requirements including rates, staffing levels and past performance on previous projects; etc.

5) Certified Minority Business Enterprise (Weight: 5 Points)

Consider whether the firm is a Certified Minority Business Enterprise. Award either all eligible points or none.

6) Recent, Current and Projected Workloads (Weight: 5 Points)

Consider the recent, current and projected workloads of the firm.

7) Volume of Work Previously Awarded to Consultant by District (Weight: 5 Points)

Consider the desire to diversify the firms that receive work from the District; etc.

SECTION VIII

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2024

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2024

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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, Polk County, Florida ("District") as of and for the year ended September 30, 2024, 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, 2024, 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 5, 2025, 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 5, 2025 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 5, 2025

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

Our discussion and analysis of Eagle Hammock Community Development District, City of Eagle Lake, Polk County, Florida (“District”) financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2024. 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 assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$887,784.
- The change in the District's total net position in comparison with the prior fiscal year was \$568,125, an increase. 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, 2024, the District’s governmental funds reported combined ending fund balances of \$435,867. 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, 2024

The government-wide financial statements include all governmental activities that are principally supported by developer contributions and special assessments. 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, 2024

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

	2024	2023
Current assets	\$ 438,853	\$ 664,263
Capital assets	3,395,029	3,394,845
Total assets	3,833,882	4,059,108
Current liabilities	116,099	149,449
Long-term liabilities	2,830,000	3,590,000
Total liabilities	2,946,099	3,739,449
Net position		
Net invested in capital assets	515,029	(250,155)
Restricted for debt service	197,377	541,818
Unrestricted	175,378	27,996
Total net position	\$ 887,784	\$ 319,659

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

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

Change in Net Position

	2024	2023
Program revenues	\$ 950,529	\$ 992,113
General revenues	18,374	12,519
Total revenues	968,903	1,004,632
Expenses		
General government	75,792	80,935
Physical environment	106,195	86,599
Culture and recreation	52,853	47,051
Interest on long-term debt	165,939	190,771
Total expenses	400,779	405,356
Change in net position	568,125	599,276
Net position - beginning of year	319,659	(279,617)
Net position - end of year	\$ 887,784	\$ 319,659

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$400,779, which consisted of interest on long term debt and 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 and special assessments.

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, 2024.

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, 2024, the District had \$3,395,029 invested in construction in process. Construction in process has not completed as of September 30, 2024 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, 2024, the District had \$2,880,000 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 2025, 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, 2024

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 c/o Governmental Management Services - Central Florida, LLC at 219 E. Livingston Street, Orlando, Florida 32801.

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT**STATEMENT OF NET POSITION**

September 30, 2024

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$ 158,094
Prepaid items	20,270
Restricted assets:	
Investments	260,489
Capital assets:	
Non-depreciable	<u>3,395,029</u>
TOTAL ASSETS	<u><u>\$ 3,833,882</u></u>
LIABILITIES	
Accounts payable and accrued expenses	\$ 2,986
Accrued interest payable	63,113
Bonds payable, due within one year	50,000
Bonds payable, due in more than one year	<u>2,830,000</u>
TOTAL LIABILITIES	<u><u>2,946,099</u></u>
NET POSITION	
Net investment in capital assets	515,029
Restricted for:	
Debt service	197,377
Unrestricted	<u>175,378</u>
TOTAL NET POSITION	<u><u>\$ 887,784</u></u>

The accompanying notes are an integral part of this financial statement

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES Year Ended September 30, 2024

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Contributions	Governmental Activities
Governmental activities				
General government	\$ 75,792	\$ 75,792	\$ 26,552	\$ 26,552
Physical environment	106,195	227,210	-	121,015
Culture and recreation	52,853	52,853	-	-
Interest on long-term debt	165,939	568,122	-	402,184
Total governmental activities	<u>\$ 400,779</u>	<u>\$ 923,977</u>	<u>\$ 26,552</u>	<u>549,751</u>
General revenues:				
Investment earnings				<u>18,374</u>
Total general revenues				<u>18,374</u>
Change in net position				568,125
Net position - October 1, 2023				<u>319,659</u>
Net position - September 30, 2024				<u>\$ 887,784</u>

The accompanying notes are an integral part of this financial statement

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT**BALANCE SHEET – GOVERNMENTAL FUNDS**

September 30, 2024

	MAJOR FUNDS			TOTAL
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
<u>ASSETS</u>				
Cash and cash equivalents	\$ 158,094	\$ -	\$ -	\$ 158,094
Prepaid items	20,270	-	-	20,270
Restricted assets:				
Investments	-	260,489	-	260,489
TOTAL ASSETS	<u>\$ 178,364</u>	<u>\$ 260,489</u>	<u>\$ -</u>	<u>\$ 438,853</u>
<u>LIABILITIES AND FUND BALANCES</u>				
LIABILITIES				
Accounts payable and accrued expenses	\$ 2,986	\$ -	\$ -	\$ 2,986
TOTAL LIABILITIES	<u>2,986</u>	<u>-</u>	<u>-</u>	<u>2,986</u>
FUND BALANCES				
Nonspendable:				
Prepaid items	20,270	-	-	20,270
Restricted for:				
Debt service	-	260,489	-	260,489
Unassigned	155,108	-	-	155,108
TOTAL FUND BALANCES	<u>175,378</u>	<u>260,489</u>	<u>-</u>	<u>435,867</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 178,364</u>	<u>\$ 260,489</u>	<u>\$ -</u>	<u>\$ 438,853</u>

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, 2024

Total Governmental Fund Balances in the Balance Sheet	\$ 435,867
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	3,395,029
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(63,113)
Governmental bonds payable	(2,880,000)
Net Position of Governmental Activities	<u>\$ 887,784</u>

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, 2024

	MAJOR FUNDS			TOTAL
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
REVENUES				
Developer contributions	\$ 26,368	\$ -	\$ 184	\$ 26,552
Special assessments	355,855	568,122	-	923,977
Investment earnings	-	18,374	-	18,374
TOTAL REVENUES	<u>382,223</u>	<u>586,496</u>	<u>184</u>	<u>968,903</u>
EXPENDITURES				
General government	75,792	-	-	75,792
Physical environment	106,195	-	-	106,195
Culture and recreation	52,853	-	-	52,853
Capital outlay	-	-	184	184
Debt				
Principal	-	765,000	-	765,000
Interest expense	-	182,492	-	182,492
TOTAL EXPENDITURES	<u>234,840</u>	<u>947,492</u>	<u>184</u>	<u>1,182,516</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	147,383	(360,996)	-	(213,613)
FUND BALANCE				
Beginning of year	<u>27,995</u>	<u>621,485</u>	<u>-</u>	<u>649,480</u>
End of year	<u>\$ 175,378</u>	<u>\$ 260,489</u>	<u>\$ -</u>	<u>\$ 435,867</u>

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, 2024

Net Change in Fund Balances - Total Governmental Funds	\$ (213,613)
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Amount reported for governmental activities in the Statement of Activities
are different because:

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	184
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Repayment of long-term liabilities are reported as expenditures in the
governmental fund financial statements, but such repayments reduce
liabilities in the Statement of Net Position and are eliminated in the
Statement of Activities:

Payments on long-term debt	765,000
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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	16,554
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Change in Net Position of Governmental Activities	<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block; width: 100%;">\$ 568,125</div>
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The accompanying notes are an integral part of this financial statement

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Eagle Hammock Community Development District ("District") was established effective 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 landowners 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. Levying and collecting
2. assessments.
3. Approving budgets.
4. Exercising control over facilities and properties.
5. Controlling the use of funds generated by the District.
6. Approving the hiring and firing of key personnel.
7. 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, 2024

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 benefitted property within the District. Operating and Maintenance Assessments are based upon adopted budget and levied annually at a public hearing of the District. Debt Service Assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by County Tax Collector and become payable on November 1 and due on or before March 31 of each year. For assessments billed and collected by the County Tax Collector, discounts are available for payments through February 28, and unpaid assessments become delinquent on April 1. Property owners may prepay a portion or all of the Debt Service Assessments on their property subject to various provisions in the Bond documents.

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

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.

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, 2024

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, 2024

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, 2024

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, 2024

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, 2024

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments

The District's investments were held as follows at September 30, 2024:

<u>Investment</u>	<u>Fair Value</u>	<u>Credit Risk</u>	<u>Maturities</u>
Money Market Mutual Funds - First			Weighted average of the
American Government Obligation Fund	\$ 260,489	S&P AAAm	fund portfolio: 31 days
Total Investments	<u>\$ 260,489</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 any one 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, 2024

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.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

NOTE E – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024 was as follows:

	Balance 10/01/2023	Increases	Decreases	Balance 09/30/2024
Governmental activities:				
Capital assets, not being depreciated:				
Construction in progress	\$ 3,394,845	\$ 184	\$ -	\$ 3,395,029
Total capital assets, not being depreciated	3,394,845	184	-	3,395,029
Governmental activities capital assets - net	\$ 3,394,845	\$ 184	\$ -	\$ 3,395,029

NOTE F – LONG-TERM LIABILITIES

\$3,800,000 Special Assessment Bonds, Series 2022 – On June 15, 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. During 2024, the District made prepayments of \$710,000.

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE F – LONG-TERM LIABILITIES (CONTINUED)

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, 2024.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2024:

	Balance 10/01/2023	Additions	Deletions	Balance 09/30/2024	Due Within One Year
Special Assessments					
Bonds, Series 2022	\$ 3,645,000	\$ -	\$ 765,000	\$ 2,880,000	\$ 50,000
	<u>\$ 3,645,000</u>	<u>\$ -</u>	<u>\$ 765,000</u>	<u>\$ 2,880,000</u>	<u>\$ 50,000</u>

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2024 are as follows:

September 30,	Principal	Interest	Total
2025	\$ 50,000	\$ 151,800	\$ 201,800
2026	50,000	149,613	199,613
2027	50,000	147,425	197,425
2028	55,000	145,238	200,238
2029	55,000	142,556	197,556
2030-2034	335,000	668,069	1,003,069
2035-2039	430,000	570,019	1,000,019
2040-2044	565,000	441,288	1,006,288
2045-2049	735,000	272,244	1,007,244
2050-2052	555,000	60,736	615,736
	<u>\$ 2,880,000</u>	<u>\$ 2,748,988</u>	<u>\$ 5,628,988</u>

NOTE G – DEVELOPER TRANSACTIONS

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$26,368.

The Developer owns a portion of land within the District; therefore, assessment revenues in the debt service funds include the assessments levied on those lots owned by the Developer.

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE H - 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 I - 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.

NOTE J – 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, 2024

	<u>* BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
REVENUES			
Developer contributions	\$ -	\$ 26,368	\$ 26,368
Special assessments	<u>351,000</u>	<u>355,855</u>	<u>4,855</u>
TOTAL REVENUES	<u>351,000</u>	<u>382,223</u>	<u>31,223</u>
EXPENDITURES			
Current			
General government	113,620	75,792	37,828
Physical environment	166,000	106,195	59,805
Culture and recreation	<u>71,380</u>	<u>52,853</u>	<u>18,527</u>
TOTAL EXPENDITURES	<u>351,000</u>	<u>234,840</u>	<u>116,160</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	147,383	<u>\$ 147,383</u>
FUND BALANCES			
Beginning of year		<u>27,995</u>	
End of year		<u>\$ 175,378</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, 2024.

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, 2024 and for the year ended September 30, 2024, which collectively comprise the Eagle Hammock Community Development District's basic financial statements and have issued our report thereon dated June 5, 2025.

Report on 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.

Report on 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, P.A.

Fort Pierce, Florida

June 5, 2025

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 Eagle Hammock Community Development District, City of Eagle Lake, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

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 5, 2025

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, 2024, and have issued our report thereon dated June 5, 2025.

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and 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 5, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

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

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.

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.

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 10.
- 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 \$234,358.
- e. Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1 of the fiscal year being reported, the total expenditures for such project as N/A.
- 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 rates of non-ad valorem special assessments imposed by the District range from \$590 to \$1,435.
- b. The total amount of special assessments collected by or on behalf of the District as \$923,977.
- c. The total amount of outstanding bonds issued by the District as \$2,880,000.

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 5, 2025

SECTION IX

SECTION A

Eagle Hammock Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.

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

Standard: 100% of meetings were advertised in accordance with Florida Statutes, on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

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

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

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

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

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____

Date:_____

Print Name:_____

Eagle Hammock Community Development District

District Manager:_____

Date:_____

Print Name:_____

Eagle Hammock Community Development District

SECTION B

Eagle Hammock Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.

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

Standard: 100% of meetings were advertised in accordance with Florida Statutes, on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

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

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

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

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

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____

Date:_____

Print Name:_____

Eagle Hammock Community Development District

District Manager:_____

Date:_____

Print Name:_____

Eagle Hammock Community Development District

SECTION X

SECTION C

Eagle Hammock CDD

Field Management Report



July 10th 2025

Allen Bailey – Field Manager

GMS

Completed

District Signage



- ✚ A stop sign was found leaning.
- ✚ The sign has been set back in place.

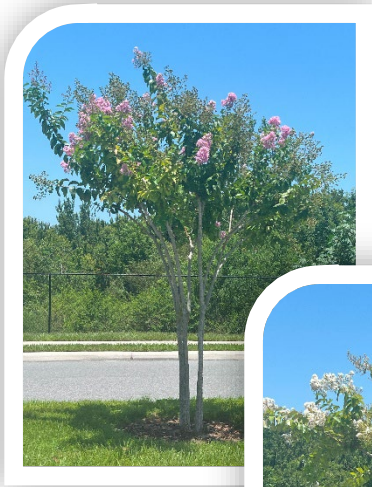
Amenity Landscape



- ✚ The new amenity landscape has been installed.
- ✚ This has improved the overall appearance of the amenity.

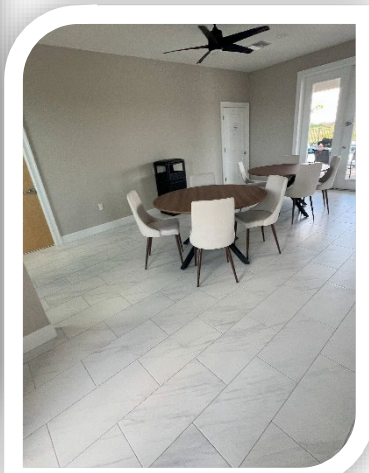
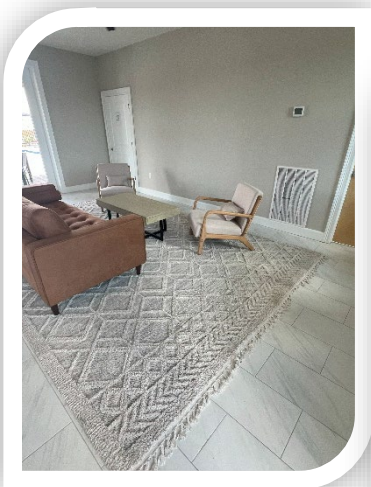
Review

Entrance Plants



✚ The entrance Crepe Myrtles are flowering and healthy.

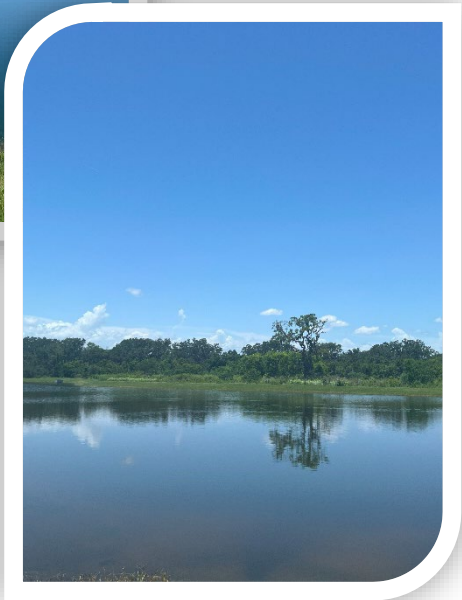
Club House



✚ The clubhouse is staying clean now that it has been added to cleaning rotations.

Review

Ponds



- ✚ The ponds in the district are clear of debris.
- ✚ There are no vegetation blooms in the ponds.

Conclusion

For any questions or comments regarding the above information, please contact me by phone at 407-460-4424, or by email at abailey@gmscfl.com. Thank you.

Respectfully,
Allen Bailey

SECTION D

SECTION 2

Eagle Hammock Community Development District

Summary of Check Register

April 1, 2025 to June 23, 2025

Fund	Date	Check No.'s	Amount
General Fund			
	4/3/25	91-92	\$ 405.00
	4/9/25	93-96	\$ 6,381.00
	4/17/25	97-98	\$ 5,838.50
	4/23/25	99-102	\$ 1,782.07
	5/6/25	103	\$ 319.25
	5/23/25	104-112	\$ 12,708.72
	6/4/25	113-116	\$ 6,976.00
	6/11/25	117-120	\$ 5,441.00
	6/18/25	121-122	\$ 6,174.62
			<u>\$ 46,026.16</u>
<u>Supervisors April - June 2025</u>			
	Kareyann R. Ellison	50000	\$ 134.70
	Brian P. Walsh	50001	\$ 184.70
	Milton R. Andrade	50002	\$ 184.70
	Bent A. Elliott	50003	\$ 184.70
	Garret J. Parkinson	50004	\$ 184.70
			<u>\$ 873.50</u>
Total Amount			\$ 46,899.66

CHECK DATE	VEND#	.....INVOICE..... DATE	EXPENSED TO... INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT	#
4/03/25	00036	3/26/25	4524-384 PEST CONTROL	202503	330	57200-48100			LANDSCAPE WORKSHOP PARENT, LLC DBA	*	120.00	120.00	000091
4/03/25	00023	3/21/25	26859 NEW POOL RULES SIGN	202503	330	57200-48000			MCDONNELL CORPORATION DBA RESORT	*	285.00	285.00	000092
4/09/25	00008	3/28/25	19392 LAKE MAINTENANCE	202503	320	53800-47000			AQUATIC WEED MANAGEMENT, INC	*	700.00	700.00	000093
4/09/25	00020	3/26/25	14642 CLEANING SVCS	202503	330	57200-48201			CLEAN STAR SERVICES OF CENTRAL FL	*	1,125.00	1,125.00	000094
4/09/25	00023	4/01/25	27027 POOL MAINTENANCE	202504	330	57200-46300			MCDONNELL CORPORATION DBA RESORT	*	1,350.00	1,350.00	000095
4/09/25	00010	4/01/25	17070 LANDSCAPE MAINT	202504	320	53800-46200			PRINCE & SONS INC.	*	2,446.00	3,206.00	000096
		4/01/25	17070 AMENITY LANDSCAPE	202504	320	53800-46200				*	760.00		
4/17/25	00039	4/14/25	04142025 RENTAL FEE REFUND	202504	300	36900-10000			DANA ROBINO	*	150.00	150.00	000097
4/17/25	00001	4/01/25	100 FIELD MANAGEMENT	202504	320	53800-34000				*	1,250.00		
		4/01/25	99 MANAGEMENT FEES	202504	310	51300-34000				*	3,246.25		
		4/01/25	99 WEBSITE ADMIN	202504	310	51300-35200				*	105.00		
		4/01/25	99 INFORMATION TECH	202504	310	51300-35100				*	157.50		
		4/01/25	99 DISSEMINATION SVCS	202504	310	51300-31300				*	437.50		
		4/01/25	99 AMENITY ACCESS	202504	330	57200-49200				*	479.17		
		4/01/25	99 OFFICE SUPPLIES	202504	310	51300-51000				*	.30		
		4/01/25	99 POSTAGE	202504	310	51300-42000				*	12.78		
									GOVERNMENTAL MANAGEMENT SERVICES-CF			5,688.50	000098
									EHCD EAGLE HAMMOCK CWRIGHT				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
4/23/25	00017	4/02/25 112283	202504 330-57200-34500	REPAIRD PLAYGRND CAMERA	*	220.00	
				CURRENT DEMANDS ELECTRICAL			220.00 000099
4/23/25	00016	4/15/25 9	202504 310-51300-31400	AMORT SERIES 2022 5-1-25	*	250.00	
				DISCLOSURE SERVICES LLC			250.00 000100
4/23/25	00038	2/28/25 3	202502 320-53800-48000	FILLED IN CRACK/CURB REPR	*	345.00	
		2/28/25 4	202502 320-53800-48000	IRRI LINE REPR/REINS SIGN	*	403.57	
				GOVERNMENTAL MANAGEMENT SERVICES-			748.57 000101
4/23/25	00006	4/15/25 12034	202503 310-51300-31500	GENERAL COUNSEL MAR25	*	563.50	
				KILINSKI VAN WYK PLLC			563.50 000102
5/06/25	00027	5/05/25 05052025	202505 300-20700-10000	ASSESS TRANSFER S2022	*	319.25	
				EAGLE HAMMOCK CDD C/O US BANK			319.25 000103
5/23/25	00008	4/25/25 19464	202504 320-53800-47000	LAKE MAINTENANCE APR25	*	700.00	
				AQUATIC WEED MANAGEMENT, INC			700.00 000104
5/23/25	00020	4/28/25 14863	202504 330-57200-48201	CLEANING SVCS APR25	*	1,077.50	
				CLEAN STAR SERVICES OF CENTRAL FL			1,077.50 000105
5/23/25	00040	5/14/25 53-BID-7	202505 330-57200-46300	POOL PERMIT 53-60-2532121	*	280.00	
				FLORIDA DEPARTMENT OF HEALTH			280.00 000106
5/23/25	00021	5/06/25 4816	202504 310-51300-31100	ENGINEERING FEES APR25	*	262.50	
				GADD & ASSOCIATES, LLC			262.50 000107
5/23/25	00001	5/01/25 102	202505 310-51300-34000	MANAGEMENT FEES MAY25	*	3,246.25	
		5/01/25 102	202505 310-51300-35200	WEBISTE ADMIN MAY25	*	105.00	
		5/01/25 102	202505 310-51300-35100	INFORMATION TECH MAY25	*	157.50	
		5/01/25 102	202505 310-51300-31300	DISSEM AGNT SVC MAY25	*	437.50	

EHCD EAGLE HAMMOCK CWRIGHT

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		5/01/25 102	202505 330-57200-49200		*	479.17	
		AMENITY ACCESS MAY25					
		5/01/25 102	202505 310-51300-51000		*	3.07	
		OFFICE SUPPLIES MAY25					
		5/01/25 102	202505 310-51300-42000		*	13.10	
		POSTAGE MAY25					
		5/01/25 103	202505 320-53800-34000		*	1,250.00	
		FIELD MANAGEMENT MAY25					
				GOVERNMENTAL MANAGEMENT SERVICES-CF			5,691.59 000108
5/23/25 00038		3/31/25 5	202503 330-57200-48000		*	455.71	
		INSTALL SIGNS MAR25					
		3/31/25 6	202503 330-57200-48000		*	576.10	
		GATE REPAIR MAR25					
				GOVERNMENTAL MANAGEMENT SERVICES-			1,031.81 000109
5/23/25 00006		5/18/25 12288	202504 310-51300-31500		*	2,195.32	
		GENERAL COUNSEL APR24					
				KILINSKI VAN WYK PLLC			2,195.32 000110
5/23/25 00036		4/29/25 4524-384	202504 330-57200-48100		*	120.00	
		PEST CONTROL APR25					
				LANDSCAPE WORKSHOP PARENT, LLC DBA			120.00 000111
5/23/25 00023		5/01/25 27361	202505 330-57200-46300		*	1,350.00	
		POOL MAINTNANCE MAY25					
				MCDONNELL CORPORATION DBA RESORT			1,350.00 000112
6/04/25 00020		5/23/25 15097	202505 330-57200-48201		*	1,170.00	
		CLEANING SVCS MAY25					
				CLEAN STAR SERVICES OF CENTRAL FL			1,170.00 000113
6/04/25 00017		5/22/25 23294	202505 330-57200-34500		*	1,600.00	
		SIFER ISO CARD MAY25					
				CURRENT DEMANDS ELECTRICAL			1,600.00 000114
6/04/25 00038		4/30/25 7	202504 330-57200-48000		*	300.00	
		INSTALLED MULCH BORDER					
		4/30/25 8	202504 320-53800-48000		*	700.00	
		TRASH PICKUP APR25					
				GOVERNMENTAL MANAGEMENT SERVICES-			1,000.00 000115
6/04/25 00010		5/01/25 17695	202505 320-53800-46200		*	3,206.00	
		LANDSCAPE MAINT MAY25					
				PRINCE & SONS INC.			3,206.00 000116
				EHCD EAGLE HAMMOCK CWRIGHT			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/11/25	00008	5/27/25 19630	202505 320-53800-47000	LAKE MAINTENANCE- MAY25	*	700.00	
				AQUATIC WEED MANAGEMENT, INC			700.00 000117
6/11/25	00036	5/29/25 4524-384	202505 330-57200-48100	PEST CONTROL- MAY25	*	185.00	
				LANDSCAPE WORKSHOP PARENT, LLC DBA			185.00 000118
6/11/25	00023	6/01/25 27708	202506 330-57200-46300	POOL MAINTENANCE- JUN25	*	1,350.00	
				MCDONNELL CORPORATION DBA RESORT			1,350.00 000119
6/11/25	00010	6/01/25 18232	202506 320-53800-46200	LANDSCAPE MAINT- JUN25	*	3,206.00	
				PRINCE & SONS INC.			3,206.00 000120
6/18/25	00001	6/01/25 104	202506 320-53800-34000	FIELD MANAGEMENT- JUN25	*	1,250.00	
		6/01/25 105	202506 310-51300-34000	MANAGEMENT FEES- JUN25	*	3,246.25	
		6/01/25 105	202506 310-51300-35200	WEBSITE ADMIN- JUN25	*	105.00	
		6/01/25 105	202506 310-51300-35100	INFORMATION TECH- JUN25	*	157.50	
		6/01/25 105	202506 310-51300-31300	DISSEM AGENT SVCS- JUN25	*	437.50	
		6/01/25 105	202506 330-57200-49200	AMENITY ACCESS- JUN25	*	479.17	
		6/01/25 105	202506 310-51300-51000	OFFICE SUPPLIES- JUN25	*	.42	
		6/01/25 105	202506 310-51300-42000	POSTAGE- JUN25	*	39.28	
				GOVERNMENTAL MANAGEMENT SERVICES-CF			5,715.12 000121
6/18/25	00006	6/17/25 12504	202505 310-51300-31500	GENERAL COUNSEL- MAY25	*	459.50	
				KILINSKI VAN WYK PLLC			459.50 000122
TOTAL FOR BANK B						46,026.16	
TOTAL FOR REGISTER						46,026.16	

SECTION 3

Eagle Hammock
Community Development District

Unaudited Financial Reporting
May 31, 2025



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Eagle Hammock
Community Development District
Combined Balance Sheet
May 31, 2025

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Total Governmental Fund</i>
Assets:			
Operating Account	\$ 76,098	\$ -	\$ 76,098
State Board of Administration	\$ 317,248	\$ -	\$ 317,248
Investments:			
<u>Series 2022</u>			
Reserve	\$ -	\$ 97,678	\$ 97,678
Revenue	\$ -	\$ 149,068	\$ 149,068
Prepayment	\$ -	\$ 193	\$ 193
Total Assets	\$ 393,346	\$ 246,939	\$ 640,284
Liabilities:			
Accounts Payable	\$ 9,314	\$ -	\$ 9,314
Total Liabilities	\$ 9,314	\$ -	\$ 9,314
Fund Balances:			
Restricted for:			
Debt Service	\$ -	\$ 246,939	\$ 246,939
Unassigned	\$ 384,032	\$ -	\$ 384,032
Total Fund Balances	\$ 384,032	\$ 246,939	\$ 630,971
Total Liabilities & Fund Balance	\$ 393,346	\$ 246,939	\$ 640,284

Eagle Hammock
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/25	Thru 05/31/25	Variance
<u>Revenues</u>				
Assessments	\$ 377,298	\$ 377,298	\$ 377,407	\$ 109
Interest	\$ -	\$ -	\$ 2,248	\$ 2,248
Total Revenues	\$ 377,298	\$ 377,298	\$ 379,656	\$ 2,357
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 8,000	\$ 2,000	\$ 6,000
FICA Expense	\$ -	\$ -	\$ 77	\$ (77)
Engineering	\$ 12,500	\$ 8,333	\$ 788	\$ 7,546
Attorney	\$ 12,500	\$ 8,333	\$ 6,121	\$ 2,212
Annual Audit	\$ 4,000	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,250	\$ 5,250	\$ 5,250	\$ -
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Dissemination	\$ 5,250	\$ 3,600	\$ 3,600	\$ -
Reamortization Schedule	\$ -	\$ -	\$ 250	\$ (250)
Trustee Fees	\$ 4,041	\$ 3,030	\$ 3,030	\$ -
Management Fees	\$ 38,955	\$ 25,970	\$ 25,970	\$ -
Information Technology	\$ 1,890	\$ 1,260	\$ 1,260	\$ -
Website Maintenance	\$ 1,260	\$ 840	\$ 840	\$ -
Postage & Delivery	\$ 1,000	\$ 667	\$ 444	\$ 223
Insurance	\$ 5,951	\$ 5,951	\$ 5,537	\$ 414
Copies	\$ 500	\$ 333	\$ 15	\$ 319
Legal Advertising	\$ 5,000	\$ 3,333	\$ 1,311	\$ 2,022
Contingency	\$ 2,500	\$ 1,667	\$ 430	\$ 1,237
Office Supplies	\$ -	\$ -	\$ 8	\$ (8)
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 113,222	\$ 76,743	\$ 57,105	\$ 19,638

Eagle Hammock
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/25	Thru 05/31/25	Variance
<u>Operation and Maintenance</u>				
Field Expenses				
Property Insurance	\$ 10,100	\$ 10,100	\$ 6,452	\$ 3,648
Field Management	\$ 15,000	\$ 10,000	\$ 10,000	\$ -
Landscape Maintenance	\$ 47,500	\$ 31,667	\$ 25,648	\$ 6,019
Landscape Replacement	\$ 12,000	\$ 8,000	\$ 790	\$ 7,210
Lake Maintenance	\$ 8,400	\$ 5,600	\$ 5,600	\$ -
Streetlights	\$ 39,766	\$ 26,511	\$ 19,356	\$ 7,154
Electric	\$ 2,500	\$ 1,667	\$ 207	\$ 1,459
Water and Sewer	\$ 2,500	\$ 1,667	\$ 677	\$ 989
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ 1,667	\$ -	\$ 1,667
Irrigation Repairs	\$ 5,000	\$ 3,333	\$ 166	\$ 3,167
General Field Repairs & Maintenance	\$ 12,500	\$ 8,333	\$ 3,623	\$ 4,710
Contingency	\$ 5,000	\$ 3,333	\$ -	\$ 3,333
Subtotal Field Expenditures:	\$ 162,766	\$ 111,877	\$ 72,520	\$ 39,357
Amenity Expenditures				
Amenity - Electric	\$ 8,000	\$ 5,333	\$ 4,217	\$ 1,116
Amenity - Water	\$ 10,000	\$ 6,667	\$ 4,296	\$ 2,370
Internet	\$ 2,000	\$ 1,333	\$ 860	\$ 473
Pest Control	\$ 1,760	\$ 1,760	\$ 850	\$ 910
Janitorial Service	\$ 5,700	\$ 3,800	\$ 7,598	\$ (3,798)
Security Services	\$ 5,000	\$ 3,333	\$ 2,177	\$ 1,156
Pool Maintenance	\$ 16,800	\$ 11,200	\$ 11,255	\$ (55)
Amenity Repairs & Maintenance	\$ 12,500	\$ 8,333	\$ 4,584	\$ 3,749
Amenity Access Management	\$ 5,750	\$ 3,833	\$ 3,833	\$ -
Contingency	\$ 7,500	\$ 5,000	\$ 1,705	\$ 3,295
Subtotal Amenity Expenditures	\$ 75,010	\$ 50,593	\$ 41,375	\$ 9,218
Total Expenditures	\$ 350,998	\$ 239,214	\$ 171,001	\$ 68,213
Excess (Deficiency) of Revenues over Expenditures	\$ 26,300		\$ 208,655	
<u>Other Financing Sources/(Uses)</u>				
Transfer Out - Capital Reserve	\$ (26,300)	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ (26,300)		\$ -	
Net Change in Fund Balance	\$ -		\$ 208,655	
Fund Balance - Beginning	\$ -		\$ 175,377	
Fund Balance - Ending	\$ -		\$ 384,032	

Eagle Hammock
Community Development District
Debt Service Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/25	Thru 05/31/25	Variance
<u>Revenues</u>				
Assessments - On Roll	\$ 207,561	\$ 207,561	\$ 200,155	\$ (7,406)
Assessments - Prepayment	\$ -	\$ -	\$ 45,027	\$ 45,027
Interest	\$ -	\$ -	\$ 7,414	\$ 7,414
Total Revenues	\$ 207,561	\$ 207,561	\$ 252,596	\$ 45,035
<u>Expenditures:</u>				
Interest - 11/01	\$ 75,900	\$ 75,900	\$ 76,150	\$ (250)
Special Call - 11/01	\$ -	\$ -	\$ 15,000	\$ (15,000)
Special Call - 02/01	\$ -	\$ -	\$ 20,000	\$ (20,000)
Principal - 05/01	\$ 50,000	\$ 45,000	\$ 45,000	\$ -
Interest - 05/01	\$ 75,900	\$ 75,900	\$ 74,997	\$ 903
Special Call - 05/01	\$ -	\$ -	\$ 35,000	\$ (35,000)
Total Expenditures	\$ 201,801	\$ 196,800	\$ 266,147	\$ (69,347)
Net Change in Fund Balance	\$ 5,760		\$ (13,551)	
Fund Balance - Beginning	\$ 316,268		\$ 260,490	
Fund Balance - Ending	\$ 322,029		\$ 246,939	

Eagle Hammock

Community Development District

Capital Reserve

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2025

	Adopted Budget	Prorated Budget Thru 05/31/25	Actual Thru 05/31/25	Variance
Revenues				
Interest Income	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ -	\$ -
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ 26,300	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ 26,300	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 26,300		\$ -	
Fund Balance - Beginning	\$ -		\$ -	
Fund Balance - Ending	\$ 26,300		\$ -	

Eagle Hammock
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenues													
Assessments	\$ (4,057)	\$ 7,266	\$ 354,562	\$ 4,194	\$ 6,808	\$ 8,032	\$ 602	\$ -	\$ -	\$ -	\$ -	\$ -	377,407
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,045	1,203	\$ -	\$ -	\$ -	\$ -	2,248
Total Revenues	\$ (4,057)	\$ 7,266	\$ 354,562	\$ 4,194	\$ 6,808	\$ 8,182	\$ 1,497	\$ 1,203	\$ -	\$ -	\$ -	\$ -	\$ 379,656
Expenditures:													
<u>General & Administrative:</u>													
Supervisor Fees	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	400	600	\$ -	\$ -	\$ -	\$ -	2,000
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	31	46	\$ -	\$ -	\$ -	\$ -	77
Engineering	\$ -	\$ 525	\$ -	\$ -	\$ -	\$ -	263	-	\$ -	\$ -	\$ -	\$ -	788
Attorney	\$ 328	1,648	273	488	167	564	2,195	460	\$ -	\$ -	\$ -	\$ -	6,121
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Assessment Administration	\$ 5,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,250
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dissemination	\$ 438	438	438	538	438	438	438	438	\$ -	\$ -	\$ -	\$ -	3,600
Reamortization Schedule	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	250	-	\$ -	\$ -	\$ -	\$ -	250
Trustee Fees	\$ 3,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,030
Management Fees	\$ 3,246	3,246	3,246	3,246	3,246	3,246	3,246	3,246	\$ -	\$ -	\$ -	\$ -	25,970
Information Technology	\$ 158	158	158	158	158	158	158	158	\$ -	\$ -	\$ -	\$ -	1,260
Website Maintenance **	\$ 105	105	105	105	105	105	105	105	\$ -	\$ -	\$ -	\$ -	840
Postage & Delivery	\$ 64	6	78	108	81	80	13	13	\$ -	\$ -	\$ -	\$ -	444
Insurance	\$ 5,537	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,537
Copies	\$ -	\$ -	\$ -	\$ -	\$ -	15	-	-	\$ -	\$ -	\$ -	\$ -	15
Legal Advertising	\$ 957	\$ -	354	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,311
Contingency	\$ 139	47	39	39	42	42	42	42	\$ -	\$ -	\$ -	\$ -	430
Office Supplies	\$ 1	0	3	0	0	0	0	3	\$ -	\$ -	\$ -	\$ -	8
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
Total General & Administrative:	\$ 19,428	\$ 7,172	\$ 4,693	\$ 4,681	\$ 4,237	\$ 4,646	\$ 7,139	\$ 5,110	\$ -	\$ -	\$ -	\$ -	\$ 57,105

Eagle Hammock
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<u>Operation and Maintenance</u>													
Field Expenses													
Property Insurance	\$ 6,452	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,452
Field Management	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ -	\$ -	\$ -	\$ -	10,000
Landscape Maintenance	\$ 3,206	\$ 3,206	\$ 3,206	\$ 3,206	\$ 3,206	\$ 3,206	\$ 3,206	\$ 3,206	\$ -	\$ -	\$ -	\$ -	25,648
Pool Permit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 790	\$ -	\$ -	\$ -	\$ -	790
Lake Maintenance	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ -	\$ -	\$ -	\$ -	5,600
Streetlights	\$ 2,451	\$ 2,451	\$ 2,451	\$ 2,356	\$ 2,406	\$ 2,398	\$ 2,422	\$ 2,422	\$ -	\$ -	\$ -	\$ -	19,356
Electric	\$ 29	\$ 27	\$ 28	\$ 27	\$ 26	\$ 23	\$ 23	\$ 23	\$ -	\$ -	\$ -	\$ -	207
Water and Sewer	\$ 40	\$ 46	\$ 46	\$ 41	\$ 381	\$ 44	\$ 40	\$ 40	\$ -	\$ -	\$ -	\$ -	677
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Irrigation Repairs	\$ -	\$ 166	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	166
General Repairs & Maintenance	\$ -	\$ 398	\$ 1,227	\$ 550	\$ 749	\$ -	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	3,623
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Field Expenditures:	\$ 14,128	\$ 8,244	\$ 8,907	\$ 8,130	\$ 8,718	\$ 7,621	\$ 8,341	\$ 8,431	\$ -	\$ -	\$ -	\$ -	72,520
Amenity Expenditures													
Amenity - Electric	\$ 522	\$ 1,222	\$ 506	\$ 402	\$ 389	\$ 339	\$ 411	\$ 427	\$ -	\$ -	\$ -	\$ -	4,217
Amenity - Water	\$ 567	\$ -	\$ 178	\$ 522	\$ 788	\$ 796	\$ 580	\$ 865	\$ -	\$ -	\$ -	\$ -	4,296
Internet	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 120	\$ 120	\$ 120	\$ -	\$ -	\$ -	\$ -	860
Pest Control	\$ -	\$ 185	\$ 120	\$ 120	\$ -	\$ 120	\$ 120	\$ 185	\$ -	\$ -	\$ -	\$ -	850
Janitorial Service	\$ 845	\$ 835	\$ 845	\$ 845	\$ 855	\$ 1,125	\$ 1,078	\$ 1,170	\$ -	\$ -	\$ -	\$ -	7,598
Security Services	\$ 357	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220	\$ 1,600	\$ -	\$ -	\$ -	\$ -	2,177
Pool Maintenance	\$ 1,350	\$ 1,525	\$ 1,350	\$ 1,350	\$ 1,350	\$ 1,350	\$ 1,350	\$ 1,630	\$ -	\$ -	\$ -	\$ -	11,255
Amenity Repairs & Maintenance	\$ 1,153	\$ -	\$ 335	\$ 374	\$ 210	\$ 2,212	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	4,584
Amenity Access Management	\$ 479	\$ 479	\$ 479	\$ 479	\$ 479	\$ 479	\$ 479	\$ 479	\$ -	\$ -	\$ -	\$ -	3,833
Contingency	\$ -	\$ -	\$ -	\$ -	\$ 1,705	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,705
Total Amenity Expenditures	\$ 5,374	\$ 4,346	\$ 3,912	\$ 4,193	\$ 5,876	\$ 6,541	\$ 4,657	\$ 6,476	\$ -	\$ -	\$ -	\$ -	41,375
Total Expenditures	\$ 38,929	\$ 19,762	\$ 17,512	\$ 17,004	\$ 18,831	\$ 18,808	\$ 20,138	\$ 20,017	\$ -	\$ -	\$ -	\$ -	171,001
Excess (Deficiency) of Revenues over Expenditures	\$ (42,986)	\$ (12,496)	\$ 337,049	\$ (12,809)	\$ (12,022)	\$ (10,626)	\$ (18,641)	\$ (18,814)	\$ -	\$ -	\$ -	\$ -	208,655

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	\$99,950	
RESERVE FUND BALANCE	\$97,678	
BONDS OUTSTANDING - 07/08/2022		\$3,800,000
LESS: Principal Payment - 05/01/23		(\$55,000)
LESS: Special Call - 05/01/23		(\$30,000)
LESS: Special Call - 08/01/23		(\$70,000)
LESS: Special Call - 11/01/23		(\$365,000)
LESS: Special Call - 02/01/24		(\$120,000)
LESS: Principal Payment - 05/01/24		(\$50,000)
LESS: Special Call - 05/01/24		(\$75,000)
LESS: Special Call - 08/01/24		(\$155,000)
LESS: Special Call - 11/01/24		(\$15,000)
LESS: Special Call - 02/01/25		(\$20,000)
LESS: Principal Payment - 05/01/25		(\$45,000)
LESS: Special Call - 05/01/25		(\$35,000)
CURRENT BONDS OUTSTANDING		\$2,765,000

Eagle Hammock
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2024

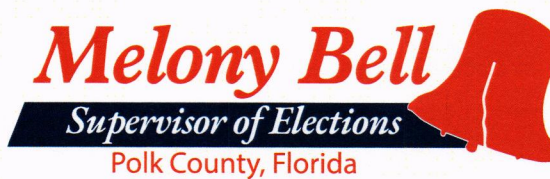
ON ROLL ASSESSMENTS

Gross Assessments	\$ 405,695.91	\$ 215,157.46	\$ 620,853.37
Net Assessments	\$ 377,297.20	\$ 200,096.44	\$ 577,393.63

								65%	35%	100%
Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Property Appraiser	Net Receipts	General Fund	Debt Service	Total
10/23/24	1% Admin Fee	\$ -	\$ -	\$ -	\$ -	\$ (6,208.53)	\$ -	\$ (4,056.96)	\$ (2,151.57)	\$ (6,208.53)
11/13/24	10/21/24	\$ 684.61	\$ (35.94)	\$ (12.97)	\$ -	\$ -	\$ 635.70	\$ 415.40	\$ 220.30	\$ 635.70
11/19/24	11/01-11/07/24	\$ 3,085.14	\$ (123.42)	\$ (59.23)	\$ -	\$ -	\$ 2,902.49	\$ 1,896.63	\$ 1,005.86	\$ 2,902.49
11/26/24	11/08-11/15/24	\$ 8,058.66	\$ (322.35)	\$ (154.73)	\$ -	\$ -	\$ 7,581.58	\$ 4,954.17	\$ 2,627.41	\$ 7,581.58
12/6/24	11/16-11/26/24	\$ 151,843.45	\$ (6,073.73)	\$ (2,915.39)	\$ -	\$ -	\$ 142,854.33	\$ 93,348.00	\$ 49,506.33	\$ 142,854.33
12/20/24	11/27-11/30/24	\$ 371,065.56	\$ (14,842.81)	\$ (7,124.46)	\$ -	\$ -	\$ 349,098.29	\$ 228,117.87	\$ 120,980.42	\$ 349,098.29
12/27/24	12/1-12/15/24	\$ 53,359.09	\$ (1,677.85)	\$ (1,033.62)	\$ -	\$ -	\$ 50,647.62	\$ 33,095.63	\$ 17,551.99	\$ 50,647.62
1/10/25	12/16-12/31/24	\$ 6,752.14	\$ (202.58)	\$ (130.99)	\$ -	\$ -	\$ 6,418.57	\$ 4,194.21	\$ 2,224.36	\$ 6,418.57
2/3/25	10/1-12/31/25	\$ -	\$ -	\$ -	\$ 865.62	\$ -	\$ 865.62	\$ 565.64	\$ 299.98	\$ 865.62
2/10/25	1/1-1/31/25	\$ 9,947.04	\$ (198.94)	\$ (194.96)	\$ -	\$ -	\$ 9,553.14	\$ 6,242.49	\$ 3,310.65	\$ 9,553.14
3/7/25	2/1-2/28/25	\$ 12,669.85	\$ (126.72)	\$ (250.86)	\$ -	\$ -	\$ 12,292.27	\$ 8,032.37	\$ 4,259.90	\$ 12,292.27
4/11/25	3/1-3/31/25	\$ 901.07	\$ -	\$ (18.02)	\$ -	\$ -	\$ 883.05	\$ 577.03	\$ 306.02	\$ 883.05
4/30/25	1/1-3/31/25	\$ -	\$ -	\$ -	\$ 38.19	\$ -	\$ 38.19	\$ 24.96	\$ 13.23	\$ 38.19
Total		\$ 618,366.61	\$ (23,604.34)	\$ (11,895.23)	\$ 903.81	\$ (6,208.53)	\$ 583,770.85	\$ 377,407.44	\$ 200,154.88	\$ 577,562.32

101%	Net Percent Collected
0	Balance Remaining to Collect

SECTION 4



April 22, 2025

Samantha Ham – Recording Secretary
Eagle Hammock CDD
219 E. Livingston Street
Orlando, Florida 32801-1508

RE: Eagle Hammock Community Development District Registered Voters

Dear Ms. Ham,

In response to your request, there are currently **303** voters within the Eagle Hammock Community Development District. This number of registered voters in said District is as of **April 15, 2025**.

Please do not hesitate to contact us if we can be of further assistance.

Sincerely,

A handwritten signature in black ink that reads "Melony M. Bell".

Melony M. Bell
Supervisor of Elections
Polk County, Florida

P.O. Box 1460, Bartow, FL 33831 • Phone: (863) 534-5888

PolkElections.gov

Para asistencia en Español, por favor de llamar al (863) 534-5888