Eagle Hammock
Community Development District

Meeting Agenda

June 11, 2026

AGENDA

Eagle Hammock
Community Development District

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

June 4, 2026

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, June 11, 2026** at **10:30 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 9, 2026 Board of Supervisors Meeting
4. Ratification of Addendum to Pool Maintenance Services Agreement
5. Discussion Regarding Landscape Maintenance Vendor Performance (*requested by Supervisor Free*)
6. Discussion Regarding Amenity Center Fencing (*requested by Supervisor Free*)—**ADDED**
7. Presentation of Fiscal Year 2025 Audit Report
8. Staff Reports
    A. Attorney
    B. Engineer
    C. Field Manager's Report
        i. Consideration of Proposal(s) for Playground Enhancements (*to be provided under separate cover*)
        ii. Consideration of Proposal for Midge Treatments
        iii. Presentation of Letter from Prince & Sons Regarding Fuel Charge Invoicing
        iv. Consideration of Proposal for Solar Lights Around Pond behind Amenity Center
        v. Consideration of Proposal(s) for Lighting Options Around Area Outside of Amenity Center (*to be provided under separate cover*)
        vi. Consideration of Proposal for Installation of Exterior Light/Fan Switch at Amenity Center (*to be provided under separate cover*)
    D. District Manager's Report
        i. Approval of Check Register
        ii. Balance Sheet & Income Statement
        iii. Presentation of Number of Registered Voters—344
        iv. Reminder to Board Members to File Form 1's by the July 1, 2026 Deadline
9. Other Business
10. Supervisors Requests and Audience Comments
11. 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 9, 2026** at 10:35 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
Kyle Free	Assistant Secretary
Garret Parkinson	Assistant Secretary

Also, present were:

Jill Burns	District Manager, GMS
Patrick Collins	District Counsel, KVW Law
Alan Rayl	District Engineer, Rayl Engineering
Allen Bailey	Field Manager, GMS

The following is a summary of the discussions and actions taken at the April 9, 2026 Eagle Hammock Community Development District's Regular Board of Supervisors' Meeting.

FIRST ORDER OF BUSINESS **Roll Call**

Ms. Burns called the meeting to order at 10:35 a.m. Four Supervisors were present in person constituting a quorum.

SECOND ORDER OF BUSINESS **Public Comment Period**

Ms. Burns stated that no members of the public were present or on Zoom.

THIRD ORDER OF BUSINESS **Approval of Minutes of the March 12, 2026 Board of Supervisors Meeting**

Ms. Burns presented the minutes from the March 12, 2026 Board of Supervisors meeting. She asked for any questions, comments, or corrections to those minutes. The Board had no changes.

On MOTION by Mr. Walsh, seconded by Ms. Ellison, with all in favor, the Minutes of the March 12, 2026 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS **Consideration of Resolution 2026-05 Approving the Proposed Fiscal Year 2026/2027 Budget and Setting the Public Hearing on the Adoption of the Fiscal Year 2026/2027 Budget (Suggested Date: July 9, 2026)**

Ms. Burns stated this resolution is the start of the annual budget process. A preliminary budget must be approved by June 15th, which sets a maximum cap amount. A public hearing to adopt the final budget will be held at least 60 days later, with July 9, 2026 suggested as the date, coinciding with the regular July meeting. The attached proposed budget is largely unchanged from the previous year, with only a few differences highlighted.

Ms. Burns noted the administrative portion remains similar to the current year. Field services include new items such as holiday lighting and a capital reserve study. With the community fully built out, the reserve study will help determine annual reserve contributions for future repairs and facility maintenance. The capital reserve has been increased for preliminary flexibility but may be reduced in the final budget. The proposed cap per unit assessment is $1,792, while the current rate is $1,643. Ultimately, the budget is expected to remain close to the current assessment, with minor increases possible due to the added reserve study, but staying under the cap amount.

A board member noted he was concerned that the budget is increasing and there's nothing there for improvements. Ms. Burns stated the only thing that they are adding is the reserve study and that is something that is needed and then the holiday lights is $2,500 that they did this year.

A Board member expressed concern that residents are paying for contingencies that were not utilized, such as hurricane-related funds, and suggested that even though these funds weren't needed this year, residents still bear the cost.

Ms. Burns explained that while these contingencies were not used due to the absence of a hurricane, it would be unwise to lower assessments before completing the reserve study. She recommended reviewing the budget again in July during the public hearing and maintaining current assessments until the reserve study results are available, as lowering them now could necessitate raising them again later. Ms. Burns suggested that reserves could be adjusted to offset the new additions and keep assessments stable while waiting for the reserve study.

A board member pointed out that the amenity management fee increased significantly from $5,700 to $10,000 and questioned the fairness since their neighborhood has fewer homes compared to others. Ms. Burns explained that the rate is based on the number of households, and that $10,000 is the lowest fee offered; the previous year’s lower fee was a temporary discount due to ongoing construction. She provided further details on the fee structure, noting it increases with more households and varies for multiple facilities. There was a discussion about the possibility of finding another provider for the amenity management services. Ms. Burns stated that hiring an on-site manager would be much more expensive, around $75,000, and clarified that the management fee covers multiple tasks including security and complaint handling. She asked if there were any questions about the budget and discussed scheduling the public hearing for July 9th.

> On MOTION by Mr. Walsh, seconded by Ms. Ellison, with all in favor, Resolution 2026-05 Approving the Proposed Fiscal Year 2026/2027 Budget and Setting the Public Hearing on the Adoption of the Fiscal Year 2026/2027 Budget on July 9, 2026, was approved.

FIFTH ORDER OF BUSINESS **Discussion Regarding Parking Policy Related to Oversized and Abandoned Vehicles**

Ms. Burns stated the community has expressed that they do not want regular patrols for individual vehicles, but there have been complaints about abandoned vehicles within the area. Currently, there is a car without a tag parked at the amenity facility, and removal of such vehicles requires a hearing for street parking and towing policy. In other communities, a simplified policy has been implemented to address only oversized and abandoned vehicles, prohibiting overnight parking of large vehicles such as semis, boats, and trailers from 10:00 p.m. to 6:00 a.m. Exceptions are made for daytime service vehicles like landscapers. The proposed policy would allow for the removal of oversized or junked vehicles, which cannot be done now without police assistance.

A Board member shared that they live near the amenity center and can see vehicles parked there and observes abandoned vehicles occasionally but hasn't noticed any vehicle sitting for a long time, contradicting reports of a white Jetta without tags being parked for weeks. He pointed out that big trucks aren't common in the neighborhood, except for a deputy with multiple cars. He explained that even with ongoing construction, parking issues mainly involve workers, not prolonged vehicle storage.

Ms. Burns stated they received reports the white Jetta has been parked for a couple weeks but confirmed from a picture that it does have a tag. She stated that no action can be taken unless the Board approves a new policy addressing such vehicles. She noted she was just bringing the issue to the board's attention.

SIXTH ORDER OF BUSINESS Staff Reports

A. Attorney

Mr. Collins had nothing to report at this time.

B. Engineer

Mr. Rayl gave an update to the Board. The audit information has been submitted, and there are no outstanding issues regarding it. The team has reviewed concerns about stormwater inlet depressions, documented their current condition, and recommended ongoing observation to track any worsening. Past experience in other communities indicates that repairs may sometimes involve inspection with cameras, patching holes, and replacing pavement or curbs as necessary. Funding for these repairs can be allocated annually, often with $10,000 to $20,000 set aside. For now, the recommendation is to continue monitoring the affected areas and address issues as they arise, with the reserve study potentially supporting these efforts in the future. Ms. Burns noted that it would probably be part of the next fiscal year budget.

C. Field Manager's Report

Mr. Bailey provided updates on recent maintenance. Repairs included pulling up the door, removing a bolt through the board, and reinstalling parts to secure them. However, the camera angle during the incident did not allow identification of individuals involved. An adjustment was made to the amended gate, which was not originally well-connected to the backlog, but was subsequently improved. QR codes were requested for placement at gates and both the back and front doors. Overall, these actions were taken to maintain security and functionality within the area.

i. Consideration of Proposal for Playground Shade

Mr. Bailey reviewed the playground shade proposal stating that the original installer had to do some work and figure out the vendors what would fit onto this structure. The chain is $9,577 to attach to the current playground; page 31 of the agenda shows a diagram.

Ms. Burns stated they did have $50,000 reserve transfer this year. Noting that if it was something the Board wanted to approve, it could be pulled from there. A board member stated his frustration that others do not contribute funds for improvements. The Board member suggested postponing any decision until next month to allow for feedback, mentioning an upcoming HOA meeting. They reiterated that improvements should come from residents and requested pricing for adding a single swing bar and expanding the buffer zone.

A Board member expressed a personal perspective as a parent, noting the urgency due to approaching summer and the desire for children to enjoy the playground. They raised concerns about the durability and responsibility for the shade structure during storms and hurricanes.

There was discussion around playground improvements, funding responsibilities, the timing of decisions, and concerns about the proposed shade structure's resilience to severe weather. The Board decided to gather additional information and solicit community input at the next HOA meeting before moving forward.

ii. Consideration of Proposal to Replace Landscaping Affected by Cold Snap

Mr. Bailey reviewed the proposal to replace landscaping affected by the cold snap. He stated there was damage reported around the monument and at the Amelia Center. The cost for replacing various plants in these areas totaled $4,250. Ms. Burns stated this was within the budget. There is $12,000 in the landscape replacement so this is covered under that line item.

On MOTION by Mr. Walsh, seconded by Ms. Ellison, with all in favor, the Proposal to Replace Landscaping Affected by Cold Snap, was approved.

D. District Manager's Report

i. Approval of Check Register

Ms. Burns stated this is from March 1, 2026 through March 31, 2026, totaling $15,178.21. There was a question asked about the water bill in January being so high. Ms. Burns stated that some of the landscapers were telling staff that they were leaving some of the lines moving for a few days because the freeze was causing problems. She noted that could be why it was higher in January but that she will pull that bill and look at it.

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

ii. Balance Sheet & Income Statement

Ms. Burns presented the financial statement. She stated that no action is required.

SEVENTH ORDER OF BUSINESS Other Business

There being no comments, the next item followed.

EIGHTH ORDER OF BUSINESS Supervisors' Requests and Audience Comments

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS Adjournment

Ms. Burns asked for a motion to adjourn the meeting.

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

______________________________ ______________________________

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION IV

ADDENDUM TO POOL MAINTENANCE SERVICES AGREEMENT
(Temporary Fuel Surcharge)

THIS ADDENDUM ("Addendum") is made effective this 1st day of June 2026 ("Effective Date"), by and between:

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, whose mailing address is c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 ("District"); and

ROGER JAMES MCDONNELL D/B/A RESORT POOL SERVICES, whose mailing address is 14525 Johns Lake Road, Clermont, Florida 34711 ("Contractor" and, with the District, "Parties").

RECITALS

WHEREAS, the District and Contractor previously entered into that certain *Agreement by and Between the Eagle Hammock Community Development District and Roger James McDonnell D/B/A Resort Pool Services for Pool Maintenance Services*, dated as of June 19, 2023 ("Agreement"), incorporated herein by this reference; and

WHEREAS, the District and Contractor desire to modify the Agreement to account for additional compensation for a temporary fuel surcharge, as set forth in **Exhibit A**, attached hereto and incorporated herein by reference; and

WHEREAS, pursuant to Section 20 of the Agreement, the Agreement may be amended by an instrument in writing executed by both Parties; and

WHEREAS, the District and Contractor now desire to amend the Agreement as described herein.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the Parties, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. **RECITALS.** The recitals stated above are true and correct and by this reference are incorporated herein and form a material part of this Addendum.

2. **TEMPORARY FUEL SURCHARGE.**

A. Services, as that term is defined in the Agreement, rendered on or after the Effective Date of this Addendum shall be subject to a temporary fuel surcharge, as outlined in **Exhibit A** to this Addendum ("Surcharge"). The Surcharge will be in effect from the Effective Date through September 30, 2026.

B. The Surcharge must be shown as a separate line item on the invoices showing the compensation owed under the Agreement, plus the Surcharge, and a total amount for each month. Contractor shall provide a screenshot of the AAA Florida Average Gas Prices as of the first day of each month, which will be compared to the rates set forth in **Exhibit A** to evidence the Surcharge.

3. AFFIRMATION OF THE AGREEMENT. The Agreement is hereby affirmed and continues to constitute a valid and binding agreement between the Parties. Except as described in Section 2 of this Addendum, nothing herein shall modify the rights and obligations of the Parties under the Agreement. All remaining provisions, including, but not limited to, the engagement of services, fees, costs, indemnification, and sovereign immunity provisions, remain in full effect and are fully enforceable.

4. AUTHORIZATION. The execution of this Addendum has been duly authorized by the appropriate body or official of the District and Contractor, both the District and Contractor have complied with all requirements of law, and both the District and Contractor have full power and authority to comply with the terms and provisions of this Addendum.

5. EXECUTION IN COUNTERPARTS. This Addendum may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute one and the same instrument.

6. EFFECTIVE DATE. This Addendum shall have an effective date as of the date first written above.

IN WITNESS WHEREOF, the Parties execute this Addendum the day and year first written above.

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT

Signed by:
Milton Andrade
05F2744F40FE41E...
Chairperson, Board of Supervisors

ROGER JAMES MCDONNELL D/B/A RESORT POOL SERVICES,

DocuSigned by:
Simon McDonnell
C233DB72FD304B8...
By: Simon McDonnell
Its: Manager

Exhibit A: Fuel Surcharge Proposal

Exhibit A:
Fuel Charge

RESORT
POOL SERVICES

Monthly Fuel Surcharge Request

To whom it may concern

We appreciate your continued trust and support. We are writing to inform you of a temporary change to our billing structure due to the ongoing increase in fuel costs.

As you may be aware, gas prices have risen significantly and continue to impact transportation and operational expenses across our industry. In order to continue providing the reliable service and quality you expect, we will be implementing a temporary fuel surcharge of $50 per month, effective June 1st 2026.

This surcharge will remain in place only until gas prices have remained under $3.95 at which time the fee will be removed.

We understand that any increase in costs can be difficult, and this decision was not made lightly. Our goal is to remain transparent while continuing to serve you without compromising the quality and dependability of our services.

We sincerely appreciate your understanding and continued business. If you have any questions, please feel free to contact us directly.

Thank you again for your support.

Simon McDonnell

VP of Operations

Resort Pool Services

321-689-6210

SECTION VII

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2025

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2025

CONTENTS

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, 2025, 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, 2025, 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 May 7, 2026, 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 May 7, 2026 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
May 7, 2026

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, 2025. 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 $963,283.

- The change in the District's total net position in comparison with the prior fiscal year was $75,499, 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, 2025, the District's governmental funds reported combined ending fund balances of $554,685. A portion of fund balance is restricted for debt service and future capital repairs and replacement, nonspendable prepaid items and the remainder is unassigned fund balance 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.

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 improvement fund. All 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.

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

	2025	2024
Current assets	$ 559,650	$ 438,853
Capital assets	3,234,359	3,395,029
Total assets	3,794,009	3,833,882
Current liabilities	115,726	116,098
Long-term liabilities	2,715,000	2,830,000
Total liabilities	2,830,726	2,946,098
Net position		
Net invested in capital assets	469,359	515,029
Restricted for debt service	190,752	197,377
Restricted for capital projects	26,474	-
Unrestricted	276,698	175,378
Total net position	$ 963,283	$ 887,784

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

	2025	2024
Program revenues	$ 637,439	$ 950,529
General revenues	6,478	18,375
Total revenues	643,917	968,904
Expenses		
General government	84,428	75,792
Maintenance and operations	195,901	106,195
Culture and recreation	90,154	52,853
Conveyance of infrastructure	49,140	-
Interest on long-term debt	148,795	165,939
Total expenses	568,418	400,779
Change in net position	75,499	568,125
Net position - beginning of year	887,784	319,659
Net position - end of year	$ 963,283	$ 887,784

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was $568,418, 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 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, 2025.

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, 2025, the District had $3,234,359 invested in capital assets. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had $2,765,000 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 2026, 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.

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, 2025

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and cash equivalents	$ 68,915
Assessments receivable	1,558
Prepaid items	3,030
Restricted assets:	
Investments	486,147
Capital assets:	
Depreciable	3,234,359
TOTAL ASSETS	$ 3,794,009
LIABILITIES	
Accounts payable and accrued expenses	$ 4,965
Accrued interest payable	60,761
Bonds payable, due within one year	50,000
Bonds payable, due in more than one year	2,715,000
TOTAL LIABILITIES	2,830,726
NET POSITION	
Net investment in capital assets	469,359
Restricted for:	
Debt service	190,752
Capital projects	26,474
Unrestricted	276,698
TOTAL NET POSITION	$ 963,283

The accompanying notes are an integral part of this financial statement

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF ACTIVITIES
Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenues and Changes in Net Position: Governmental Activities
Governmental activities					
General government	$ 84,428	$ 84,428	$ -	$ -	$ -
Maintenance and operations	195,901	205,513	-	174	9,786
Culture and recreation	90,154	90,154	-	-	-
Conveyance of infrastructure	49,140	-	-	-	(49,140)
Interest on long-term debt	148,795	246,607	10,563	-	108,375
Total governmental activities	$ 568,418	$ 626,702	$ 10,563	$ 174	69,021
General revenues:					
Unrestricted investment earnings					6,478
Total general revenues					6,478
Change in net position					75,499
Net position - October 1, 2024					887,784
Net position - September 30, 2025					$ 963,283

The accompanying notes are an integral part of this financial statement

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET – GOVERNMENTAL FUNDS

September 30, 2025

	MAJOR FUNDS			TOTAL
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
ASSETS				
Cash and cash equivalents	$ 42,441	$ -	$ 26,474	$ 68,915
Investments	235,177	250,970	-	486,147
Assessments receivable	1,018	540	-	1,558
Due from other funds	-	3	-	3
Prepaid items	3,030	-	-	3,030
TOTAL ASSETS	$ 281,666	$ 251,513	$ 26,474	$ 559,653
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable and accrued expenses	$ 4,965	$ -	$ -	$ 4,965
Due to other funds	3	-	-	3
TOTAL LIABILITIES	4,968	-	-	4,968
FUND BALANCES				
Nonspendable:				
Prepaid items	3,030	-	-	3,030
Restricted for:				
Debt service	-	251,513	-	251,513
Capital projects	-	-	26,474	26,474
Unassigned	273,668	-	-	273,668
TOTAL FUND BALANCES	276,698	251,513	26,474	554,685
TOTAL LIABILITIES AND FUND BALANCES	$ 281,666	$ 251,513	$ 26,474	$ 559,653

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, 2025

Total Governmental Fund Balances in the Balance Sheet	$ 554,685
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	3,345,889
Less accumulated depreciation	(111,530)
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(60,761)
Governmental bonds payable	(2,765,000)
Net Position of Governmental Activities	$ 963,283

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, 2025

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
REVENUES				
Assessments	$ 380,095	$ 246,607	$ -	$ 626,702
Investment earnings	6,478	10,563	174	17,215
TOTAL REVENUES	386,573	257,170	174	643,917
EXPENDITURES				
General government	84,428	-	-	84,428
Maintenance and operations	111,053	-		111,053
Culture and recreation	63,472	-	-	63,472
Debt				
Principal	-	115,000	-	115,000
Interest expense	-	151,147	-	151,147
TOTAL EXPENDITURES	258,953	266,147	-	525,100
EXCESS REVENUES OVER (UNDER) EXPENDITURES	127,620	(8,977)	174	118,817
OTHER SOURCES (USES)				
Transfers in (out)	(26,300)	-	26,300	-
TOTAL OTHER SOURCES (USES)	(26,300)	-	26,300	-
EXCESS REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	101,320	(8,977)	26,474	118,817
FUND BALANCE				
Beginning of year	175,378	260,490	-	435,868
End of year	$ 276,698	$ 251,513	$ 26,474	$ 554,685

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, 2025

Net Change in Fund Balances - Total Governmental Funds	$ 118,817
Amount reported for governmental activities in the Statement of Activities are different because:	
Conveyances of infrastructure improvements to other governments previously capitalized capital assets is recorded as an expense in the Statement of Activities:	(49,140)
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	115,000
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:	
Current year provision for depreciation	(111,530)
Change in accrued interest payable	2,352
Change in Net Position of Governmental Activities	$ 75,499

The accompanying notes are an integral part of this financial statement

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.

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.

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).

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deposits and Investments (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 State Board of Administration's ("SBA") Local Government Surplus Funds Trust Fund ("Florida PRIME") is a"2a-7 like" pool. A "2a-7 like" pool is an external investment pool that is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940, which comprises the rules governing money market funds. Thus, the pool operates essentially as a money market fund. The District has reported its investment in Florida PRIME at amortized cost for financial reporting purposes.

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

Prepaid Items

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.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

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.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Stormwater management	30
Roadways	30
Parks and recreation facilities	30

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.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Long-Term Obligations (continued)

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

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

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.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Fund Equity/Net Position (continued)

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.

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.

Investments

The District's investments were held as follows at September 30, 2025:

Investment	Fair Value	Credit Risk	Maturities
Money Market Mutual Funds - First American Government Obligation Fund	$ 250,970	S&P AAAm	Weighted average of the fund portfolio: 45 days
Investment in Local Government Surplus Funds Trust Fund (Florida PRIME)	235,177	S&P AAAm	Weighted average maturity: 47 days
Total Investments	$ 486,147		

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.

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

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.

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.

The District participated in the following external investment pools:

The State Board of Administration for participation in the Local Government Investment Pool (Florida PrimeTM) created by Section 218.415, Florida Statutes is an investment pool that operates under investment guidelines established by Section 215.47, Florida Statutes. The District’s investments in Florida PrimeTM, a qualified external investment pool, meet the requirements of GASB Statement No. 79 and are reported at amortized cost.

NOTE E – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025 was as follows:

	Balance 10/01/2024	Increases	Decreases	Balance 09/30/2025
Governmental activities:				
Capital assets, not being depreciated:				
Construction in progress	$ 3,395,029	$ -	$(3,395,029)	$ -
Total capital assets, not being depreciated	3,395,029	-	(3,395,029)	-
Capital assets, being depreciated				
Stormwater management	-	1,603,308	-	1,603,308
Roadways	-	942,130	-	942,130
Parks and recreation facilities	-	800,451	-	800,451
Total capital assets, being depreciated	-	3,345,889	-	3,345,889
Less accumulated depreciation for:				
Stormwater management	-	53,444	-	53,444
Roadways	-	31,404	-	31,404
Parks and recreation facilities	-	26,682	-	26,682
Total accumulated depreciation	-	111,530	-	111,530
Total capital assets, being depreciated - net	-	3,234,359	-	3,234,359
Governmental activities capital assets - net	$ 3,395,029	$3,234,359	$(3,395,029)	$ 3,234,359

Depreciation expense of $111,530 was charged to maintenance and operations and culture and recreation in the amounts of $84,848 and $26,682, respectively.

During 2025, the District conveyed $49,140 to outside parties.

NOTE E – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2025 were as follows:

Fund	Transfer In	Transfer Out
General	$ -	$ 26,300
Capital projects	26,300	-
Total	$ 26,300	$ 26,300

Transfers are used to move revenues and other financing sources from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the general fund to the capital projects fund per the approved budget were made in order to accumulate funds for repairs and maintenance projects.

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.

The Series 2022 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2022 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

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, 2025.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2025:

	Balance 10/01/2024	Additions	Deletions	Balance 09/30/2025	Due Within One Year
Special Assessments Bonds, Series 2022	$ 2,880,000	$ -	$ 115,000	$ 2,765,000	$ 50,000
	$ 2,880,000	$ -	$ 115,000	$ 2,765,000	$ 50,000

NOTE F – LONG-TERM LIABILITIES (CONTINUED)

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2025 are as follows:

September 30,	Principal	Interest	Total
2026	$ 50,000	$ 146,144	$ 196,144
2027	50,000	143,956	193,956
2028	55,000	141,769	196,769
2029	55,000	139,088	194,088
2030	60,000	136,406	196,406
2031-2035	335,000	635,450	970,450
2036-2040	450,000	534,813	984,813
2041-2045	580,000	400,438	980,438
2046-2050	760,000	226,556	986,556
2051-2052	370,000	30,100	400,100
	$ 2,765,000	$ 2,534,720	$ 5,299,720

NOTE G – DEVELOPER TRANSACTIONS

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.

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.

EAGLE HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL – GENERAL FUND
Year Ended September 30, 2025

	* BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES			
Assessments	$ 377,298	$ 380,095	$ 2,797
Investment earnings	-	6,478	6,478
TOTAL REVENUES	377,298	386,573	9,275
EXPENDITURES			
Current			
General government	113,222	84,428	28,794
Maintenance and operations	162,766	111,053	51,713
Culture and recreation	75,010	63,472	11,538
TOTAL EXPENDITURES	350,998	258,953	92,045
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	26,300	127,620	101,320
OTHER FINANCING SOURCES			
Transfer in (out)	(26,300)	(26,300)	-
TOTAL OTHER FINANCING SOURCES (USES)	(26,300)	(26,300)	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	$ -	101,320	$ (82,770)
FUND BALANCES			
Beginning of year		175,378	
End of year		$ 276,698	

* Original and final budget.

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, 2025.

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.

DMHB
DiBARTOLOMEO, McBEE, HARTLEY & BARNES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

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, 2025 and for the year ended September 30, 2025, which collectively comprise the Eagle Hammock Community Development District's basic financial statements and have issued our report thereon dated May 7, 2026.

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

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
May 7, 2026

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, 2025. 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, 2025.

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
May 7, 2026

DMHB

DIBARTOLOMEO, MCBEE, HARTLEY & BARNES, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

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, 2025, and have issued our report thereon dated May 7, 2026.

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 May 7, 2026, 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.

2222 Colonial Road, Suite 201 • Fort Pierce, Florida 34950 • 772-461-8833 • Fax: 772-461-8872
591 S.E. Port St. Lucie Blvd., • Port St. Lucie, Florida 34984 • 772-878-1952 • Fax: 772-878-1709

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WWW.DMHBCPA.NET

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. There were no findings or recommendations made in the preceding annual audit report.

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 0.
b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 7.
c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as $3,000.
d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as $255,233.
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 $1,543.
b. The total amount of special assessments collected by or on behalf of the District as $626,702.
c. The total amount of outstanding bonds issued by the District as $2,765,000.

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
May 7, 2026

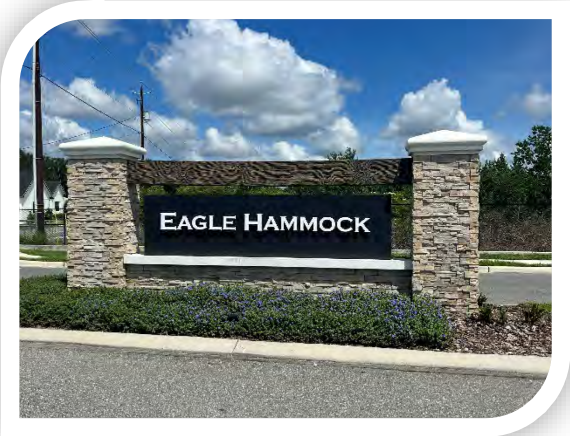
SECTION VIII

SECTION C

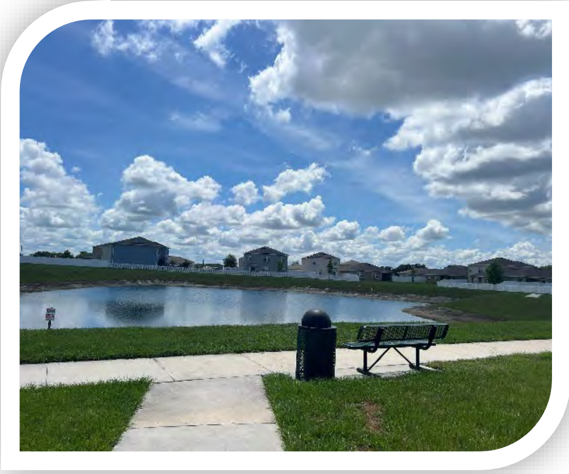
Eagle Hammock CDD

Field Management Report

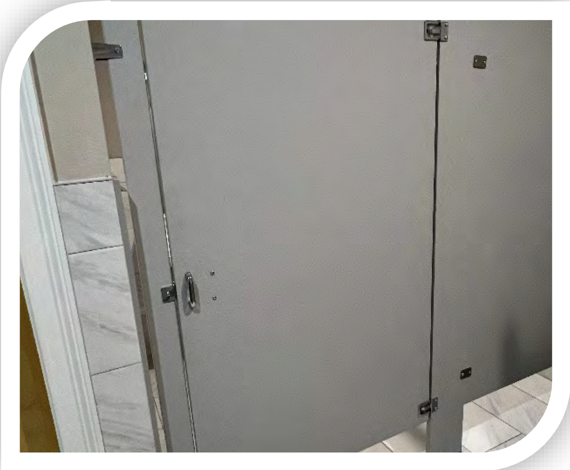
Completed Items



- An evaluation of the amenity lounge chairs has been completed. It was determined that all lounge chairs have sustained damage consistent with repeated forceful impact to the seating surfaces.
- The exit button at the amenity facility was repaired after a connection issue was identified. The system is now functioning properly and providing reliable access for residents.
- The men's restroom partition was reinstalled and secured, restoring the functionality and appearance of the restroom facility
- An evaluation of the amenity playground has been completed to assess the feasibility of adding a swing set. Findings and potential options are being reviewed for future consideration.



Contracted Services



- The landscaping vendor continues to perform effectively and has been responsive in addressing identified areas of concern. Landscape conditions are being monitored on an ongoing basis to ensure work quality remains consistent.
- The pool continues to meet all established maintenance and safety requirements.
- Amenity restrooms and dog stations are being maintained consistently by janitorial staff, ensuring cleanliness and order.
- Lake management operations remain proactive, with ongoing measures in place to control vegetation growth during the warmer months and maintain the overall health and appearance of the District's ponds. Despite recent rainfall, water levels have not fully recovered and remain below desired levels.

SECTION 1

Item will be provided under separate cover.

SECTION 2

ESTIMATE

Aquatic Weed Management, Inc.
PO Box 1259
Haines City, FL 33845

WATERWEED1@AOL.COM
+1 (863) 412-1919

Bill to
Eagle Hammock CDD
219 E Livingston St
Orlando, FL 32801

Estimate details
Estimate no.: 1743
Estimate date: 04/17/2026

#	Date	Product or service	Description	Qty	Rate	Amount
1.		**Larvicide Scope**	Monthly pond larvicide treatment to control midges (blind mosquitoes) on 6 ponds. Priced as $/treatment.	12	$320.00	$3,840.00

Total **$3,840.00**

Note to customer

Thank you for your business!

Accepted date **Accepted by**

SECTION 3

PRINCE & SONS

Headquarters
200 South F Street
Haines City, Florida 33844
(863) 422-5207
www.princeandsonsinc.com

Tampa
9513 US 92 East
Tampa, Florida 33610

Orlando
14645 Boggy Creek Rd
Orlando, Florida 32824

Valued Customer,

Our family-owned company at Prince & Sons thanks you for the business in servicing your property's landscaping. We are unable to continue to absorb excessive increase in the cost of fuel to our company. We do everything we can to conserve fuel and buy in bulk to keep our prices down however the increases to gas and diesel have resulted in a direct 3% increase to our hard costs that we need to pass along to our customers. We hope this is not a long-term problem so we want to have in place a clear invoicing process that can be tracked. Effective immediately we are sending a separate 3% fuel charge invoice to help offset this expense. The below increase will be invoiced:

Average gas price of >=$4/gallon we will have a 3% increase

Average gas price of $3.50-$3.99/gallon we will have a 2% increase

Average gas price <$3.49/gallon the fuel service charge will end

We thank you for your understanding with this. Please do not hesitate to contact your manager if you have any questions.

Warmest Regards,

Lucas Martin

Lucas Dean Martin
Vice President
Phone: 863-422-5207 Office
PRINCE & SONS INC.

SECTION 4

Proposal # : 543 Proposal

Governmental Management Services - CF

Maintenance Services
Phone: 407-201-1514
Email:
Abailey@gmscfl.com

Bill To/District	Prepared By:
Eagle Hammock CDD	Governmental Management Services- CF, LLC 219 E. Livingston Street Orlando, FL 32801

Solar Lights

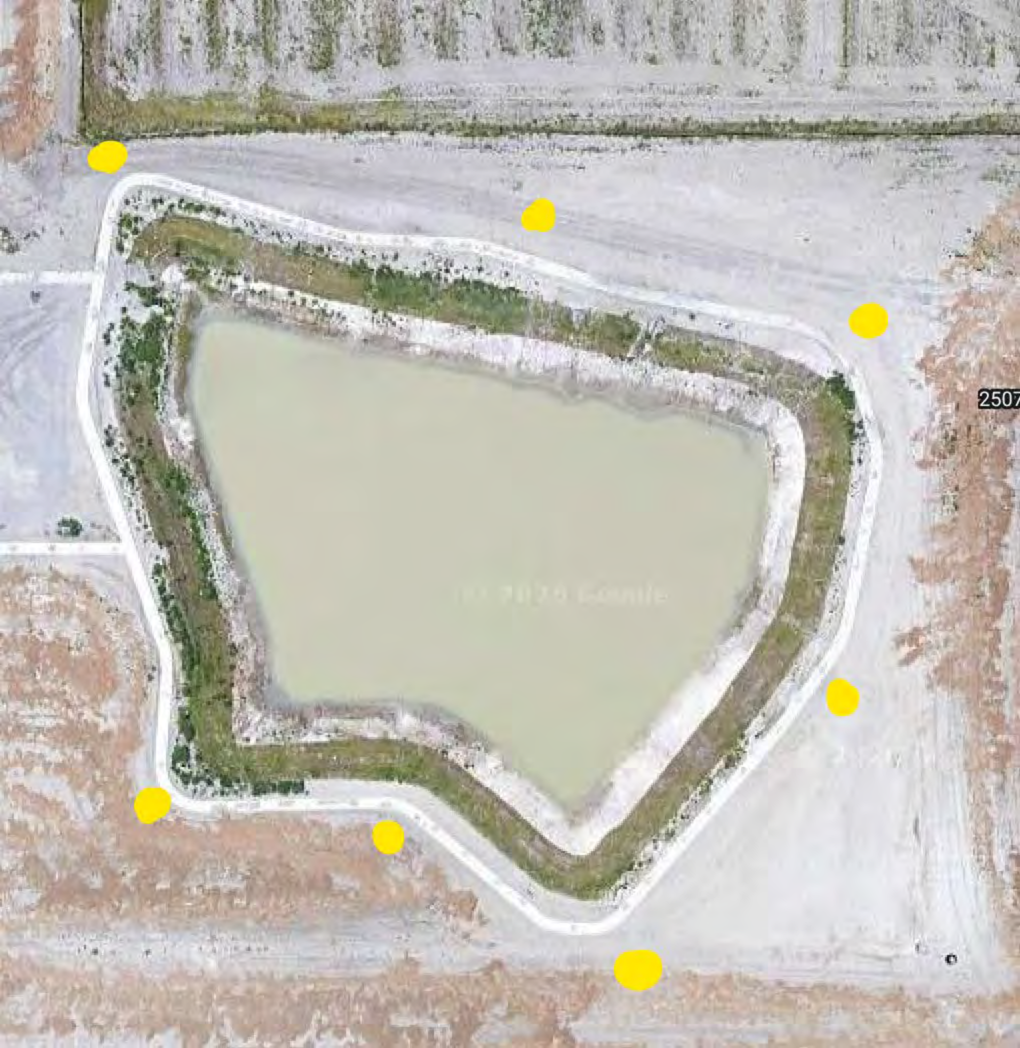
Proposal to install seven solar lights around the pond behind the amenity area, as reflected on the attached map.

The proposed fixtures would be positioned approximately 12 feet above ground level.

Qty	Description	Unit Price	Line Total
16	Labor	$55.00	$880.00
1	Mobilization	$65.00	$65.00
	Equipment		$35.00
	Materials		$2,000.00
		Total Due:	$2,980.00

This Proposal is Valid for 30 days.

Client Signature: ___________________________________


2507

SECTION 5

Item will be provided under separate cover.

SECTION 6

Item will be provided under separate cover.

SECTION D

SECTION 1

Eagle Hammock
Community Development District

Summary of Check Register

April 1, 2026 to May 31, 2026

Fund	Date	Check No.'s	Amount
General Fund			
	4/7/26	217-218	$ 920.00
	4/10/26	219	$ 1,350.00
	4/14/26	220-223	$ 5,972.25
	4/21/26	224-227	$ 12,515.36
	5/5/26	228-229	$ 3,600.00
	5/12/26	230-234	$ 25,184.11
	5/19/26	235-236	$ 1,481.48
	5/26/26	237-238	$ 1,299.67
			$ 52,322.87
General Fund - Autopay			
	4/1/26-5/18/26	80031-80041	$ 3,941.22
			$ 3,941.22
	Supervisors		
	Milton R. Andrade		
	Kyle J. Free	50023	$ 184.70
	Garret J. Parkinson	50024	$ 184.70
	Kareyann R. Ellison	50025	$ 134.70
	Brian P. Walsh	50026	$ 184.70
			$ 688.80
		Total Amount	**$ 56,952.89**

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
4/07/26	00008	3/30/26	21438	202603	320-53800-47000		*	700.00		
			LAKE MAINTENANCE MAR26							
						AQUATIC WEED MANAGEMENT, INC			700.00	000217
4/07/26	00017	3/19/26	116105	202603	320-53800-48000		*	220.00		
			INSTALL LED FLOODLIGHT							
						CURRENT DEMANDS ELECTRICAL			220.00	000218
4/10/26	00023	3/01/26	30783	202603	330-57200-46300		*	1,350.00		
			POOL MAINTENANCE MAR26							
						MCDONNELL CORPORATION DBA RESORT			1,350.00	000219
4/14/26	00025	4/06/26	49467	202604	330-57200-48100		*	120.00		
			PEST CONTROL APR26							
						ALL AMERICAN LAWN & TREE			120.00	000220
4/14/26	00020	3/24/26	17531	202603	330-57200-48201		*	1,210.00		
			CLEANING SVCS MAR26							
						CLEAN STAR SERVICES OF CENTRAL FL			1,210.00	000221
4/14/26	00010	4/01/26	23172	202604	320-53800-46200		*	3,206.00		
			LANDSCAPE MAINT APR26							
						PRINCE & SONS INC.			3,206.00	000222
4/14/26	00044	4/02/26	RES 25-1	202603	310-51300-31100		*	1,436.25		
			ENGINEER SVCS MAR26							
						RAYL ENGINEERING & SURVERYING, LLC			1,436.25	000223
4/21/26	00017	4/07/26	115815	202604	330-57200-34500		*	1,061.04		
			RMV/RPLC HARD DRIVES							
		4/07/26	116051	202604	330-57200-34500		*	445.00		
			RMT MAGNETIC BOND PLATE							
						CURRENT DEMANDS ELECTRICAL			1,506.04	000224
4/21/26	00027	4/21/26	04212026	202604	300-20700-10000		*	3,300.63		
			ASSESS TRANSFER S2022							
						EAGLE HAMMOCK CDD C/O US BANK			3,300.63	000225
4/21/26	00001	4/01/26	129	202604	320-53800-34000		*	1,287.50		
			FIELD MANAGEMENT APR26							
		4/01/26	130	202604	310-51300-34000		*	3,343.67		
			MANAGEMENT FEES APR26							
		4/01/26	130	202604	310-51300-35200		*	108.17		
			WEBSITE ADMIN APR26							
		4/01/26	130	202604	310-51300-35100		*	162.25		
			INFORMATION TECH APR26							

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		4/01/26	130	202604	310-51300-31300		*	437.50		
			DISSEM AGENT SVCS APR26							
		4/01/26	130	202604	330-57200-49200		*	833.33		
			AMENITY ACCESS APR26							
		4/01/26	130	202604	310-51300-51000		*	2.77		
			OFFICE SUPPLIES APR26							
		4/01/26	130	202604	310-51300-42000		*	6.69		
			POSTAGE APR26							
		4/01/26	130	202604	310-51300-42500		*	14.70		
			COPIES APR26							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			6,196.58	000226
4/21/26	00006	4/20/26	14684	202603	310-51300-31500		*	1,512.11		
			GENERAL COUNSEL MAR26							
						KILINSKI VAN WYK PLLC			1,512.11	000227
5/05/26	00008	4/29/26	21622	202604	320-53800-47000		*	700.00		
			LAKE MAINTENANCE APR26							
						AQUATIC WEED MANAGEMENT, INC			700.00	000228
5/05/26	00023	4/01/26	31296	202604	330-57200-46300		*	1,450.00		
			POOL MAINTENANCE APR26							
		5/01/26	31709	202605	330-57200-46300		*	1,450.00		
			POOL MAINTENANCE MAY26							
						MCDONNELL CORPORATION DBA RESORT			2,900.00	000229
5/12/26	00020	4/28/26	17796	202604	330-57200-48201		*	1,240.00		
			CLEANING SVCS APR26							
						CLEAN STAR SERVICES OF CENTRAL FL			1,240.00	000230
5/12/26	00001	5/01/26	131	202605	320-53800-34000		*	1,287.50		
			FIELD MANAGEMENT MAY26							
		5/01/26	132	202605	310-51300-34000		*	3,343.67		
			MANAGEMENT FEES MAY26							
		5/01/26	132	202605	310-51300-35200		*	108.17		
			WEBSITE ADMIN MAY26							
		5/01/26	132	202605	310-51300-35100		*	162.25		
			INFORMATION TECH MAY26							
		5/01/26	132	202605	310-51300-31300		*	437.50		
			DISSEM AGENT SVCS MAY26							
		5/01/26	132	202605	330-57200-49200		*	833.33		
			AMENITY ACCESS MAY26							
		5/01/26	132	202605	310-51300-51000		*	3.19		
			OFFICE SUPPLIES MAY26							
		5/01/26	132	202605	310-51300-42000		*	39.04		
			POSTAGE MAY26							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			6,214.65	000231

*** CHECK DATES 04/01/2026 - 05/31/2026 *** EAGLE HAMMOCK - GENERAL FUND
BANK B GENERAL FUND - 4816

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/12/26	00010	5/01/26	23751	202605	320-53800-46200		*	3,206.00		
			LANDSCAPE MAINT MAY26							
						PRINCE & SONS INC.			3,206.00	000232
5/12/26	00044	5/11/26	RES 25-1	202604	310-51300-31100		*	973.18		
			ENGINEER SVCS APR26							
						RAYL ENGINEERING & SURVERYING, LLC			973.18	000233
5/12/26	00027	5/13/26	05132026	202605	300-20700-10000		*	13,550.28		
			ASSESS TRANSFER S2022							
						EAGLE HAMMOCK CDD C/O US BANK			13,550.28	000234
5/19/26	00025	5/04/26	50088	202605	330-57200-48100		*	185.00		
			PEST CONTROL MAY26							
						ALL AMERICAN LAWN & TREE			185.00	000235
5/19/26	00006	5/15/26	14894	202604	310-51300-31500		*	1,296.48		
			GENERAL COUNSEL APR26							
						KILINSKI VAN WYK PLLC			1,296.48	000236
5/26/26	00040	5/26/26	53-BID-8	202605	330-57200-46300		*	280.00		
			POOL PERMIT FY2026							
						FLORIDA DEPARTMENT OF HEALTH			280.00	000237
5/26/26	00043	11/10/25	100431	202511	330-57200-49000		*	1,019.67		
			HOLIDAY LIGHTING NOV25							
						TPG LIGHTING LLC			1,019.67	000238
						TOTAL FOR BANK B		52,322.87		

*** CHECK DATES 04/01/2026 - 05/31/2026 *** EAGLE HAMMOCK - GENERAL FUND
BANK Z GENERAL FUND AUTOPAY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/01/26	00022	3/16/26	6715-03.	202503	320-53800-43200		*	55.45		
			1702 EAGLE HAMMOCK MAR26							
						CITY OF EAGLE LAKE			55.45	080031
4/01/26	00022	3/16/26	6834-03.	202503	330-57200-43200		*	381.87		
			2047 GOLDEN BEAK MAR26							
						CITY OF EAGLE LAKE			381.87	080032
4/01/26	00042	3/27/26	6654-04.	202604	330-57200-41000		*	160.00		
			2047 GOLDEN BEAK APR26							
						SPECTRUM			160.00	080033
5/11/26	00015	4/13/26	4142-03.	202603	330-57200-43000		*	507.31		
			2047 GOLDEN BEAK MAR26							
						TECO TAMPA ELECTRIC			507.31	080036
5/11/26	00015	4/13/26	4932-03.	202603	320-53800-43100		*	2,267.63		
			1020 EAGLE LAKE MAR26							
						TECO TAMPA ELECTRIC			2,267.63	080037
5/11/26	00015	4/13/26	5030-03.	202603	320-53800-43000		*	25.93		
			1702 EAGLE HAMMOCK MAR26							
						TECO TAMPA ELECTRIC			25.93	080038
5/18/26	00022	4/15/26	6715-04.	202604	320-53800-43200		*	53.82		
			1702 EAGLE HAMMOCK APR26							
						CITY OF EAGLE LAKE			53.82	080039
5/18/26	00022	4/15/26	6834-04.	202604	330-57200-43200		*	329.21		
			2047 GOLDEN BEAK APR26							
						CITY OF EAGLE LAKE			329.21	080040
5/18/26	00042	4/27/26	6654-05.	202605	330-57200-41000		*	160.00		
			2047 GOLDEN BEAK MAY26							
						SPECTRUM			160.00	080041

TOTAL FOR BANK Z 3,941.22

TOTAL FOR REGISTER 56,264.09

SECTION 2

Eagle Hammock

Community Development District

Unaudited Financial Reporting

April 30, 2026

Table of Contents

Eagle Hammock

Community Development District

Combined Balance Sheet

April 30, 2026

	General Fund		Debt Service Fund		Capital Reserve		Total Governmental Fund	
Assets:								
Operating Account	$	270,594	$	-	$	-	$	270,594
State Board of Administration	$	229,665	$	-	$	-	$	229,665
Capital Reserve - Bank United	$	-	$	-	$	77,407	$	77,407
Due From General Fund	$	-	$	13,550	$	-	$	13,550
Investments:								
Series 2022					$	-		
Reserve	$	-	$	97,714	$	-	$	97,714
Revenue	$	-	$	267,994	$	-	$	267,994
Prepayment	$	-	$	199	$	-	$	199
Total Assets	**$**	**500,259**	**$**	**379,457**	**$**	**77,407**	**$**	**957,123**
Liabilities:								
Accounts Payable	$	9,863	$	-	$	-	$	9,863
Due to Debt Service	$	13,550	$	-	$	-	$	13,550
Total Liabilities	**$**	**23,414**	**$**	**-**	**$**	**-**	**$**	**23,414**
Fund Balances:								
Restricted for:								
Debt Service	$	-	$	379,457	$	-	$	379,457
Capital Reserves	$	-	$	-	$	77,407	$	77,407
Unassigned	$	476,845	$	-	$	-	$	476,845
Total Fund Balances	**$**	**476,845**	**$**	**379,457**	**$**	**77,407**	**$**	**933,710**
Total Liabilities & Fund Balance	$	500,259	$	379,457	$	77,407	$	957,123

Eagle Hammock

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2026

	Adopted Budget	Prorated Budget Thru 04/30/26	Actual Thru 04/30/26	Variance
Revenues				
Assessments	$ 401,914	$ 401,914	$ 399,556	$ (2,358)
Miscellaneous Income	$ -	$ -	$ 150	$ 150
Interest Income	$ -	$ -	$ 6,205	$ 6,205
Total Revenues	**$ 401,914**	**$ 401,914**	**$ 405,910**	**$ 3,997**
Expenditures:				
General & Administrative:				
Supervisor Fees	$ 12,000	$ 7,000	$ 3,400	$ 3,600
FICA Expense	$ 918	$ 536	$ 260	$ 275
Engineering	$ 12,500	$ 7,292	$ 3,865	$ 3,427
Attorney	$ 12,500	$ 7,292	$ 8,739	$ (1,447)
Annual Audit	$ 4,000	$ -	$ -	$ -
Assessment Administration	$ 5,408	$ 5,408	$ 5,408	$ -
Arbitrage	$ 450	$ -	$ -	$ -
Dissemination	$ 5,250	$ 3,063	$ 3,063	$ -
Reamortization Schedule	$ 500	$ -	$ -	$ -
Trustee Fees	$ 4,445	$ 4,445	$ 3,030	$ 1,415
Management Fees	$ 40,124	$ 23,405	$ 23,406	$ -
Information Technology	$ 1,947	$ 1,136	$ 1,136	$ (0)
Website Maintenance	$ 1,298	$ 757	$ 757	$ (0)
Postage & Delivery	$ 1,000	$ 583	$ 306	$ 277
Insurance	$ 6,368	$ 6,368	$ 5,870	$ 498
Copies	$ 500	$ 292	$ 15	$ 277
Legal Advertising	$ 3,500	$ 2,042	$ 1,020	$ 1,021
Contingency	$ 2,500	$ 1,458	$ 324	$ 1,134
Office Supplies	$ 100	$ 58	$ 13	$ 45
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Total General & Administrative:	**$ 115,481**	**$ 71,308**	**$ 60,787**	**$ 10,522**

Eagle Hammock

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2026

	Adopted Budget	Prorated Budget Thru 04/30/26	Actual Thru 04/30/26	Variance
Operation and Maintenance				
Field Expenses				
Property Insurance	$ 7,097	$ 7,097	$ 6,077	$ 1,020
Field Management	$ 15,450	$ 9,013	$ 9,013	$ -
Landscape Maintenance	$ 42,000	$ 24,500	$ 22,442	$ 2,058
Landscape Replacement	$ 12,000	$ 7,000	$ -	$ 7,000
Lake Maintenance	$ 8,400	$ 4,900	$ 4,900	$ -
Streetlights	$ 30,000	$ 17,500	$ 13,140	$ 4,360
Electric	$ 2,500	$ 1,458	$ 144	$ 1,314
Water and Sewer	$ 2,500	$ 1,458	$ 727	$ 731
Sidewalk & Asphalt Maintenance	$ 2,500	$ 1,458	$ -	$ 1,458
Irrigation Repairs	$ 5,000	$ 2,917	$ 83	$ 2,834
General Field Repairs & Maintenance	$ 10,000	$ 5,833	$ 2,030	$ 3,803
Contingency	$ 5,000	$ 2,917	$ 7	$ 2,910
Subtotal Field Expenditures:	**$ 142,447**	**$ 86,051**	**$ 58,563**	**$ 27,489**
Amenity Expenditures				
Amenity - Electric	$ 8,000	$ 4,667	$ 2,686	$ 1,980
Amenity - Water	$ 10,000	$ 5,833	$ 3,591	$ 2,242
Internet	$ 2,000	$ 1,167	$ 920	$ 247
Pest Control	$ 1,785	$ 1,041	$ 1,090	$ (49)
Janitorial Service	$ 12,200	$ 7,117	$ 7,815	$ (698)
Security Services	$ 12,500	$ 7,292	$ 1,506	$ 5,786
Pool Maintenance	$ 17,500	$ 10,208	$ 9,550	$ 658
Amenity Repairs & Maintenance	$ 10,000	$ 5,833	$ 623	$ 5,211
Amenity Access Management	$ 10,000	$ 5,833	$ 5,833	$ -
Contingency	$ 10,000	$ 5,833	$ 2,362	$ 3,471
Subtotal Amenity Expenditures	**$ 93,985**	**$ 54,825**	**$ 35,977**	**$ 18,848**
Total Expenditures	**$ 351,914**	**$ 212,184**	**$ 155,326**	**$ 56,858**
Excess (Deficiency) of Revenues over Expenditures	$ 50,000		$ 250,584	
Other Financing Sources/(Uses)				
Transfer Out - Capital Reserve	$ (50,000)	$ (50,000)	$ (50,000)	$ -
Total Other Financing Sources/(Uses)	**$ (50,000)**	**$ (50,000)**	**$ (50,000)**	**$ -**
Net Change in Fund Balance	**$ -**		**$ 200,584**	
Fund Balance - Beginning	$ -		$ 276,261	
Fund Balance - Ending	$ -		$ 476,845	

Eagle Hammock

Community Development District

Debt Service Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2026

	Adopted Budget	Prorated Budget Thru 04/30/26	Actual Thru 04/30/26	Variance
Revenues				
Assessments - On Roll	$ 196,805	$ 196,805	$ 195,649	$ (1,156)
Interest	$ 3,707	$ 3,707	$ 5,366	$ 1,659
Total Revenues	**$ 200,512**	**$ 200,512**	**$ 201,016**	**$ 504**
Expenditures:				
Interest - 11/01	$ 73,072	$ 73,072	$ 73,072	$ -
Principal - 05/01	$ 50,000	$ -	$ -	$ -
Interest - 05/01	$ 73,072	$ -	$ -	$ -
Total Expenditures	**$ 196,144**	**$ 73,072**	**$ 73,072**	**$ -**
Net Change in Fund Balance	**$ 4,368**		**$ 127,944**	
Fund Balance - Beginning	$ 150,201		$ 251,513	
Fund Balance - Ending	$ 154,569		$ 379,457	

Eagle Hammock

Community Development District

Capital Reserve

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2026

	Adopted Budget	Prorated Budget Thru 04/30/26	Actual Thru 04/30/26	Variance
Revenues				
Interest Income	$ -	$ -	$ 933	$ 933
Total Revenues	**$ -**	**$ -**	**$ 933**	**$ 933**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditur	$ -	$ -	$ 933	$ 933
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ 50,000	$ 50,000	$ 50,000	$ -
Total Other Financing Sources/(Uses)	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ -**
Net Change in Fund Balance	$ 50,000		$ 50,933	
Fund Balance - Beginning	$ 26,300		$ 26,474	
Fund Balance - Ending	$ 76,300		$ 77,407	

Eagle Hammock

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenues													
Assessments	$ -	$ 11,088	$ 344,379	$ 2,867	$ 6,808	$ 6,741	$ 27,672	$ -	$ -	$ -	$ -	$ -	$ 399,556
Miscellaneous Income	$ -	$ -	$ -	$ -	$ 150	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 150
Interest Income	$ 711	$ 581	$ 531	$ 955	$ 1,082	$ 1,183	$ 1,162	$ -	$ -	$ -	$ -	$ -	$ 6,205
Total Revenues	**$ 711**	**$ 11,670**	**$ 344,910**	**$ 3,822**	**$ 8,040**	**$ 7,924**	**$ 28,834**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 405,910**
Expenditures:													
General & Administrative:													
Supervisor Fees	$ 600	$ -	$ 1,000	$ -	$ -	$ 1,000	$ 800	$ -	$ -	$ -	$ -	$ -	$ 3,400
FICA Expense	$ 46	$ -	$ 77	$ -	$ -	$ 77	$ 61	$ -	$ -	$ -	$ -	$ -	$ 260
Engineering	$ -	$ -	$ 1,455	$ -	$ -	$ 1,436	$ 973	$ -	$ -	$ -	$ -	$ -	$ 3,865
Attorney	$ 3,549	$ 269	$ 1,522	$ 355	$ 237	$ 1,512	$ 1,296	$ -	$ -	$ -	$ -	$ -	$ 8,739
Annual Audit	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Assessment Administration	$ 5,408	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,408
Arbitrage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Dissemination	$ 438	$ 438	$ 438	$ 438	$ 438	$ 438	$ 438	$ -	$ -	$ -	$ -	$ -	$ 3,063
Reamortization Schedule	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Trustee Fees	$ 3,030	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,030
Management Fees	$ 3,344	$ 3,344	$ 3,344	$ 3,344	$ 3,344	$ 3,344	$ 3,344	$ -	$ -	$ -	$ -	$ -	$ 23,406
Information Technology	$ 162	$ 162	$ 162	$ 162	$ 162	$ 162	$ 162	$ -	$ -	$ -	$ -	$ -	$ 1,136
Website Maintenance **	$ 108	$ 108	$ 108	$ 108	$ 108	$ 108	$ 108	$ -	$ -	$ -	$ -	$ -	$ 757
Postage & Delivery	$ 37	$ 31	$ 5	$ 106	$ 16	$ 105	$ 7	$ -	$ -	$ -	$ -	$ -	$ 306
Insurance	$ 5,870	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,870
Copies	$ -	$ -	$ -	$ -	$ -	$ -	$ 15	$ -	$ -	$ -	$ -	$ -	$ 15
Legal Advertising	$ -	$ 1,020	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,020
Contingency	$ 52	$ 50	$ 53	$ 46	$ 41	$ 41	$ 41	$ -	$ -	$ -	$ -	$ -	$ 324
Office Supplies	$ 3	$ 4	$ 0	$ 3	$ 1	$ 0	$ 3	$ -	$ -	$ -	$ -	$ -	$ 13
Dues, Licenses & Subscriptions	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Total General & Administrative:	**$ 22,821**	**$ 5,425**	**$ 8,164**	**$ 4,562**	**$ 4,345**	**$ 8,223**	**$ 7,248**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 60,787**

Eagle Hammock

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Operation and Maintenance													
Field Expenses													
Property Insurance	$ 6,077	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,077
Field Management	$ 1,288	$ 1,288	$ 1,288	$ 1,288	$ 1,288	$ 1,288	$ 1,288	$ -	$ -	$ -	$ -	$ -	$ 9,013
Landscape Maintenance	$ 3,206	$ 3,206	$ 3,206	$ 3,206	$ 3,206	$ 3,206	$ 3,206	$ -	$ -	$ -	$ -	$ -	$ 22,442
Landscape Replacement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lake Maintenance	$ 700	$ 700	$ 700	$ 700	$ 700	$ 700	$ 700	$ -	$ -	$ -	$ -	$ -	$ 4,900
Streetlights	$ 2,426	$ 2,426	$ 2,426	$ 1,328	$ 2,268	$ 2,268	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,140
Electric	$ 74	$ -	$ 17	$ 5	$ 23	$ 26	$ -	$ -	$ -	$ -	$ -	$ -	$ 144
Water and Sewer	$ 58	$ 97	$ 79	$ 412	$ 27	$ -	$ 54	$ -	$ -	$ -	$ -	$ -	$ 727
Sidewalk & Asphalt Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Irrigation Repairs	$ 83	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 83
General Repairs & Maintenance	$ -	$ -	$ 1,810	$ -	$ -	$ 220	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,030
Contingency	$ -	$ 7	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7
Total Field Expenditures:	**$ 13,911**	**$ 7,723**	**$ 9,525**	**$ 6,938**	**$ 7,511**	**$ 7,707**	**$ 5,247**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 58,563**
Amenity Expenditures													
Amenity - Electric	$ 1,127	$ 541	$ -	$ 104	$ 407	$ 507	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,686
Amenity - Water	$ 897	$ 901	$ 508	$ 621	$ 335	$ -	$ 329	$ -	$ -	$ -	$ -	$ -	$ 3,591
Internet	$ 120	$ 120	$ 120	$ 120	$ 120	$ 160	$ 160	$ -	$ -	$ -	$ -	$ -	$ 920
Pest Control	$ 240	$ 185	$ 120	$ 120	$ 185	$ 120	$ 120	$ -	$ -	$ -	$ -	$ -	$ 1,090
Janitorial Service	$ 975	$ 965	$ 1,435	$ 965	$ 1,025	$ 1,210	$ 1,240	$ -	$ -	$ -	$ -	$ -	$ 7,815
Security Services	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,506	$ -	$ -	$ -	$ -	$ -	$ 1,506
Pool Maintenance	$ 1,350	$ 1,350	$ 1,350	$ 1,350	$ 1,350	$ 1,350	$ 1,450	$ -	$ -	$ -	$ -	$ -	$ 9,550
Amenity Repairs & Maintenance	$ -	$ -	$ 403	$ 220	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 623
Amenity Access Management	$ 833	$ 833	$ 833	$ 833	$ 833	$ 833	$ 833	$ -	$ -	$ -	$ -	$ -	$ 5,833
Contingency	$ 1,020	$ 1,020	$ -	$ 323	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,362
Total Amenity Expenditures	**$ 6,562**	**$ 5,915**	**$ 4,769**	**$ 4,656**	**$ 4,256**	**$ 4,181**	**$ 5,639**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 35,977**
Total Expenditures	**$ 43,294**	**$ 19,062**	**$ 22,458**	**$ 16,156**	**$ 16,112**	**$ 20,110**	**$ 18,134**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 155,326**
Excess (Deficiency) of Revenues over Expenditures	$ (42,583)	$ (7,393)	$ 322,452	$ (12,334)	$ (8,072)	$ (12,187)	$ 10,700	$ -	$ -	$ -	$ -	$ -	$ 250,584
Other Financing Sources/(Uses)													
Transfer Out - Capital Reserve	$ -	$ -	$ -	$ (50,000)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (50,000)
Total Other Financing Sources/(Uses)	**$ -**	**$ -**	**$ -**	**$ (50,000)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (50,000)**
Net Change in Fund Balance	**$ (42,497)**	**$ (7,307)**	**$ 322,538**	**$ (12,248)**	**$ (7,986)**	**$ (12,101)**	**$ 10,786**	**$ 86**	**$ 86**	**$ 86**	**$ 86**	**$ -**	**$ 200,584**

EAGLE HAMMOCK

Community Development District

Long Term Debt Report

SERIES 2022, 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	$97,714	
RESERVE FUND BALANCE	$97,714	
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 2026

ON ROLL ASSESSMENTS

Gross Assessments	$ 432,164.23	$ 211,616.74	$ 643,780.97
Net Assessments	$ 401,912.73	$ 196,803.57	$ 598,716.30

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Property Appraiser	Net Receipts	General Fund	Debt Service	Total
								67%	33%	100%
10/13/25	1% ADMIN FEE	$ -	$ -	$ -	$ -	$ (6,437.81)	$ (6,437.81)	$ (4,321.64)	$ (2,116.17)	$ (6,437.81)
11/10/25	10/20-10/21/25	$ 2,927.03	$ (68.81)	$ (57.16)	$ -	$ -	$ 2,801.06	$ 1,880.33	$ 920.73	$ 2,801.06
11/21/25	11/1-11/7/25	$ 9,405.41	$ (376.20)	$ (180.58)	$ -	$ -	$ 8,848.63	$ 5,940.00	$ 2,908.63	$ 8,848.63
11/26/25	11/8-11/15/25	$ 5,174.80	$ (206.98)	$ (99.36)	$ -	$ -	$ 4,868.46	$ 3,268.15	$ 1,600.31	$ 4,868.46
12/8/25	11/16-11/25/25	$ 15,279.23	$ (611.15)	$ (293.36)	$ -	$ -	$ 14,374.72	$ 9,649.62	$ 4,725.10	$ 14,374.72
12/19/25	11/26-11/30/25	$ 524,460.66	$ (20,949.30)	$ (10,070.23)	$ -	$ -	$ 493,441.13	$ 331,242.48	$ 162,198.65	$ 493,441.13
12/31/25	12/01-12/15/25	$ 12,337.76	$ (467.63)	$ (237.40)	$ -	$ -	$ 11,632.73	$ 7,808.94	$ 3,823.79	$ 11,632.73
1/9/26	12/16-12/31/25	$ 3,461.84	$ (103.86)	$ (67.16)	$ -	$ -	$ 3,290.82	$ 2,209.10	$ 1,081.72	$ 3,290.82
1/29/26	10/01-12/31/25	$ -	$ -	$ -	$ 980.24	$ -	$ 980.24	$ 658.03	$ 322.21	$ 980.24
2/12/26	1/1-1/31/26	$ 10,585.65	$ (237.59)	$ (206.96)	$ -	$ -	$ 10,141.10	$ 6,807.63	$ 3,333.47	$ 10,141.10
3/13/26	2/1-2/28/26	$ 10,246.11	$ -	$ (204.92)	$ -	$ -	$ 10,041.19	$ 6,740.56	$ 3,300.63	$ 10,041.19
4/17/26	3/1-3/31/26	$ 42,010.92	$ -	$ (840.22)	$ -	$ -	$ 41,170.70	$ 27,637.51	$ 13,533.19	$ 41,170.70
4/30/26	2/1-3/31/26	$ -	$ -	$ -	$ 41.72	$ -	$ 41.72	$ 28.01	$ 13.71	$ 41.72
4/30/26	1/1-1/31/26	$ -	$ -	$ -	$ 10.28	$ -	$ 10.28	$ 6.90	$ 3.38	$ 10.28
	Total	$ 635,889.41	$ (23,021.52)	$ (12,257.35)	$ 1,032.24	$ (6,437.81)	$ 595,204.97	$ 399,555.62	$ 195,649.35	$ 595,204.97

99%	Net Percent Collected
$ 3,511.33	Balance Remaining to Collect

SECTION 3

Melony Bell
SUPERVISOR OF ELECTIONS
Polk County, Florida

April 15, 2026

Samantha Ham – Recording Secretary
Eagle Hammock CDD
219 E. Livingston St.
Orlando, FL 32801

RE: **Eagle Hammock Community Development District Registered Voters**

Dear Ms. Ham,

In response to your request, there are currently **344** voters within the Eagle Hammock Community Development District as of **April 15, 2026**.

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

Sincerely,

Melony M. Bell

Melony M. Bell
Supervisor of Elections
Polk County, Florida