Hammock Reserve Community Development District

Meeting Agenda

June 5, 2025

AGENDA

Hammock Reserve Community Development District

219 East Livingston Street, Orlando, Florida 32801 Phone: 407-841-5524 – Fax: 407-839-1526

May 29, 2025

Board of Supervisors Meeting Hammock Reserve Community Development District

Dear Board Members:

A Board of Supervisors Meeting of the Hammock Reserve Community Development District will be held Thursday, June 5, 2025 at 9:30 AM at the Holiday Inn—Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, FL 33880.

Zoom Video Link: https://us06web.zoom.us/j/82349741895

Zoom Call-In Number: 1-646-876-9923 **Meeting ID:** 823 4974 1895

Following is the advance agenda for the meeting:

Audit Committee Meeting

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

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 3, 2025 Board of Supervisors Meeting & April 3, 2025 Audit Committee Meeting
- 4. Acceptance of the Rankings of the Audit Committee and Authorizing Staff to Send Notice of Intent to Award
- 5. Consideration of Resolution 2025-05 Setting a Public Hearing on the Adoption of Amended Parking & Towing Policies
- 6. Staff Reports
 - A. Attorney
 - B. Engineer
 - i. Consideration of Work Authorization 2025-2 from Dewberry for Preparation of the Annual Engineering Report
 - C. Field Manager's Report (to be provided under separate cover)
 - i. Discussion Regarding Holiday Lighting Options
 - ii. Consideration of Additional Dog Waste Stations in the Community

- a) Consideration of Proposal for Purchase and Installation of Dog Waste Stations
- b) Consideration of Proposal from Janitorial Maintenance Vendor for Dog Waste Station Collection Services
- c) Presentation of Maps Denoting Waste Removal Locations
- D. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet & Income Statement
 - iii. Presentation of Number of Registered Voters—947
 - iv. Reminder to Board Members to File Form 1's by the July 1, 2025 Deadline
- 7. Other Business
- 8. Supervisors Requests and Audience Comments
- 9. Adjournment

Audit Committee Meeting



SECTION A

Professional Services Proposal for Hammock Reserve Community Development District

April 28, 2025

Proposer

Fax: 850.654.4619

Carr, Riggs & Ingram 500 Grand Boulevard, Suite 210 Miramar Beach, FL 32550 Phone: 850.837.3141

Submitted by

Lauren Villarreal Partner, CRI Advisors, LLC Partner, Carr, Riggs & Ingram, L.L.C. Ivillarreal@CRIadv.com



†This is not a CPA Firm.

 * Assurance, attest, and audit services provided by Carr, Riggs & Ingram, L.L.C.

"Carr, Riggs & Ingram" and "CRI" are the brand names under which Carr, Riggs & Ingram, LL.C.* ("CRI CPA"), CRI Advisors, LLC+ ("CRI Advisors, LC+ ("CRI Advis



Dear Hammock Reserve Community Development District:

We appreciate the opportunity to propose on tax, consulting, and client accounting services to Hammock Reserve Community Development District. We are eager to establish a long-term partnership that delivers immediate and ongoing value through our tailored solutions and competitive fee structure.

At CRI, our dedicated team of over 2,000 professionals aligns their expertise with your specific needs, ensuring seamless service from the start. CRI delivers big firm expertise with small firm service. Of approximately 46,000 public accounting firms in the United States, CRI currently ranks in the top 25. Additionally, as a part of PrimeGlobal, an association of independent accounting firms, we have access to international resources as – and when – needed. Leveraging these resources while maintaining local decision-making authority means that simplified solutions are only a phone call away. And we believe that's the best of both worlds for our clients.

Our partners bring over 7,500 years of collective business experience, focusing on delivering solutions that translate complex concepts into actionable insights. We strive to become trusted advisors by understanding your business and proactively contributing to your success. While accounting is the language of business, we're here to decipher the jargon and help you make educated decisions. CRInnovate embraces agility and invention.

We look forward to the opportunity to showcase our commitment to innovation, expertise, and responsiveness as one of the fastest-growing firms in the U.S. Thank you for considering our proposal.

Sincerely,

Lauren Villarreal

Partner, CRI Advisors, LLC

Partner, Carr, Riggs & Ingram, L.L.C.

Laurenthiearreal



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UNDERSTANDING & MEETING YOUR NEEDS



From the RFP or during our recent visit with your team, we understood your team to express the following needs, requests, and/or issues. We've detailed our proposed solutions below and are happy to discuss other related projects as they arise and upon request.

	NEEDS & ISSUES	SOLUTIONS & SERVICES
Technical	The District is required to have independent audits performed on its financial statements.	Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS), in order to express an opinion on the Hammock Reserve Community Development District's financial statements.
Relational	The District's Board of Supervisors and management expect open and continuous communication with their CPA firm in order to avoid surprise findings at the end of the audit.	Communicate contemporaneously and directly with management regarding the results of our procedures. Anticipate and respond to concerns of management and/or the Audit Committee (if/when formed).

YOUR SERVICES AND FEES



We value creating mutually rewarding, long-term relationships with our clients. Our goal is to provide high quality, responsive service that yields returns far greater than your investment in our professional fees. Please find below our proposal of fees to provide the requested services for the upcoming fiscal years.

SERVICE	CRI FEES				
	2025	2026	2027	2028	2029
Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS)	\$9,100	\$9,200	\$9,300	\$9,400	\$9,500

The above fee quote is based in part on the fact that the District has not yet issued bonds or other debt instruments to finance capital asset acquisition and construction. In the event the District issues such debt instruments or upon construction of major infrastructure additions, the audit fee will increase by an amount not to exceed \$4.000 per year.

If Hammock Reserve Community Development Districtrequests additional services outside of this proposal, professional fee hourly rates are as follows, but may be negotiated depending on the project request:

CLASSIFICATION	HOURLY RATE
Partner	\$325
Manager	\$225
Senior	\$150
Staff	\$110
IT Specialist	\$400
Fraud Specialist	\$400

Our professional fees are based on the key assumptions that Hammock Reserve Community Development District will:

- Ensure that the predecessor's work papers will be made available for timely review, if applicable.
- Make available documents and work papers for review at Hammock Reserve Community Development District's headquarters location, although we may choose to review at alternate locations.
- Prepare certain schedules and analyses and provide supporting documents as requested.
- Assist us in obtaining an understanding of the accounting systems of Hammock Reserve Community Development District.
- Not experience a significant change in business operations or financial reporting standards.

CRI FIRM PROFILE



FOUNDED IN 1997 35+ MARKETS across the United States & Mexico

Carr, Riggs & Ingram (CRI) is a top 25* nationally-ranked accounting and advisory firm driven by relationships to cultivate growth.

From traditional accounting services to leading-edge business support, technology resources, and assurance* offerings, CRI's breadth and depth of expertise takes you from compliance to competitive advantage.





CRI FIRM VALUES:

- CLIENT SERVICE.
- RESPECT.
- INTEGRITY.







SERVICES

Advisory Audit & Attest* Tax Captive Insurance Commercial Real Estate Construction Financial Institutions

Government & Public Sector

INDUSTRY EXPERTISE

Hospitals & Health Systems Insurance

Manufacturing & Distribution

Nonprofits
Physician Groups

Post-Acute Care Private Foundations Religious Organizations

CRI FAMILY OF COMPANIES

At CRI, we know that the best results come from a fully integrated approach to your business, organization, or family's financial well-being. The CRI Family of Companies works collectively to parallel our clients' evolving needs beyond traditional accounting, cutting-edge business support, technology solutions, outsourcing, and assurance*. By working side-by-side, our expansive suite of companies and their focused solutions provide more personalized, holistic advice that checks every box.



GOVERNMENT & PUBLIC SECTOR





CRI's seasoned governmental advisory team delivers in-depth, proactive guidance to help clients provide outstanding service to their communities and organizations.

Why CRI?

Our experienced governmental accounting team provides assurance, compliance, and dedicated support to educational institutions and governmental entities of all sizes. By leveraging technology, data analytics, and a foundational relationship-based approach, CRI's attuned governmental professionals tailor our service offerings to your organization's unique needs, allowing for closer collaboration and attention to detail. This approach enables us to improve your entity's operations while maintaining compliance and financial controls in the face of ever-changing regulatory scrutiny.

Related Services:

- Agreed Upon Procedures (AUPs)*
- Audit*
- . Compliance Consulting
- Deferrals
- Financial Statement Preparation*
- Fraud & Forensics
- Internal Audit
- Performance Audits*
- Program Management & Administration
- Single Audit*



Want to Learn More? Contact us at CRladv.com/contact or by scanning the QR code.

Assurance, attest, and subil rervices (woulded by Carr, Riggs & Ingram, II II C.

"CRI" is the brand name under which Carr. Place & Imgram, L.L.C. "CIIA Firm" and CRI Advisors, LLC ("Advisors") and its subsidiary entities provide professional services. CPA Firm and Advisors found for Subsidiary entities procles as an atternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. CPA Firm is a licensed independent CPA firm that provides attest services to the Clients, and Advisors and its subsidiary entities are not filensed of CPA firm.

CRIadv.com

RELEVANT EXPERIENCE



CRI delivers a depth of resources that ensures our understanding of your challenges and innovative solutions for overcoming them. Our team's combined experience is derived from providing audit, tax, consulting, and accounting outsourcing services. We parlay this vast experience and derived best practices into proven solutions that benefit you. Below we share specific, relevant client references; we encourage you to consult with them.

RELATIONSHIP	TIMELINE	SERVICE DESCRIPTION	RELEVANT POINTS TO CONSIDER
Rizzetta & Company Shawn Wildermuth 3434 Colwell Avenue Suite 200 Tampa, FL 33614 813.933.5571	2006 – Present	Annual Financial Statement Audits of Multiple CDDs	 Client service experience Responsiveness to client needs Long-term relationship CDD management co.
GMS, LLC Dave DeNagy 14785 Old St. Augustine Road Suite 4 Jacksonville, FL 32258 904.288.9130	2006 – Present	Annual Financial Statement Audits of Multiple CDDs	 Client service experience Responsiveness to client needs Long-term relationship CDD management co.
Wrathell, Hunt & Associates, LLC Jeffrey Pinder 2300 Glades Road Suite 410W Boca Raton, FL 33431 561.571.0010	2006 – Present	Annual Financial Statement Audits of Multiple CDDs	 Client service experience Responsiveness to client needs Long-term relationship CDD management co.
PFM Group Consulting, LLC Jennifer Glasgow 12051 Corporate Blvd. Orlando, FL 32817 407.382.3256	2007 – Present	Annual Financial Statement Audits of Multiple CDDs	Client service experience Responsiveness to client needs Long-term relationship CDD management co.

YOUR SOLUTION TEAM



Lauren Villarreal

Partner, CRI Advisors, LLC Partner, Carr, Riggs & Ingram, L.L.C.

Ivillarreal@CRIadv.com 850.337.3223 | Direct



Representative Clients

- Community Development Districts
- Condominium and Homeowner Associations
- Employee Benefit Plans
- County and Local Governments
- · Non-Profit Organizations

Experience

Lauren has 10 years auditing and accounting experience in the Destin office of CRI. She is an audit partner with primary responsibility for fieldwork and reporting on audits of clients in a variety of industries including local governmental and non-profit entities as well as employee benefit plans and commercial businesses. She is currently the in-charge auditor for over two dozen community development districts with several CDD management companies in the State of Florida.

Lauren is licensed to practice as a Certified Public Accountant in Florida. She is a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. She exceeds all continuing professional education requirements related to Government Auditing Standards.

Lauren currently supervises engagements for many governmental entities in the State of Florida including community development districts and other special governments. She is active in our firm's governmental industry line as well as the condominium and homeowner association practice. In addition, Lauren has accumulated experience in Federal and Florida Single Audit Acts compliance monitoring and auditing. Lauren has performed several single audits of federal grants under OMB Circular A-133.

Education, Licenses & Certifications

- · BS, Accounting, Florida State University
- BS, Business Administration, Florida State University
- · Certified Public Accountant
- · Community Association Manager (CAM), Licensed in Florida

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)

YOUR SOLUTION TEAM



K. Alan Jowers

Partner, CRI Advisors, LLC Partner, Carr, Riggs & Ingram, L.L.C.

ajowers@CRladv.com 850.337.3213 | Direct



Representative Clients

- Santa Rosa County District School Board
- Okaloosa Gas District
- Santa Rosa Island Authority
- Pasco County
- Okaloosa County District School Board
- Pinellas County School District
- Celebration Community
 Development District
- Hammock Bay Community Development District
- Amelia National Community Development District

Experience

Alan has over 25 years of experience in public accounting primarily with financial statement assurance engagements. His practice includes local governmental entities, condominium and homeowner associations, non-profit organizations, and nonpublic companies. He currently has direct engagement responsibility for a significant number of audits throughout the state of Florida .

Alan is licensed to practice as a certified public accountant in Florida and Georgia. He is a member of the Board of Directors of the Florida Institute of Certified Public Accountants (FICPA), has been an active member of the FICPA's State and Local Governmental Committee, and is a past chair of its Common Interest Realty Association Committee. He is also active in the Panhandle Chapter of the Florida Governmental Finance Officers Association (FGFOA) and is a former member of the FGFOA's statewide Technical Resource Committee.

Education, Licenses & Certifications

- · Masters of Accountancy, University of Alabama
- BS, Accounting, Florida State University
- · Certified Public Accountant

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA) member of the Board of Governors
- · Governmental Finance Officers Association (GFOA)
- Florida Governmental Finance Officers Association (FGFOA)

DELIVERING QUALITY TO YOU*



AUDIT METHODOLOGY

Our audit, tax, consulting, and client accounting services documentation is maintained electronically. Compliance with our methodology is regularly reviewed and evaluated as part of our internal quality program, which is further discussed in this section under INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS. Comprehensive policies and procedures governing all of our practices and addressing professional and regulatory standards and implementation issues are constantly updated for new professional developments and emerging issues. See the table of contents to identify the relevant audit approach and methodology detailed description section.

ENGAGEMENT QUALITY REVIEW PARTNER (CONCURRING PARTNER)

Audit engagements are assigned engagement quality review (EQR) partner, as appropriate. This role is one of the most important elements of our quality assurance process, as it provides for a timely, independent review of key accounting and auditing issues. The EQR partner also reviews the financial statements and related supporting documentation—including the disclosures—to evaluate their fair presentation under accounting principles generally accepted in the United States of America (GAAP).

INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS

Experienced partners and professional staff of our firm conduct quality control reviews of our audits. Our partners' work is reviewed annually, and the inspection process includes periodic testing of the effectiveness of our quality controls and a continuous improvement program. This risk-based annual inspection is intended to mimic the triennial peer review described in the following paragraph and are performed on completed engagements. In addition to this inspection, we perform in-process, "pre-issuance" reviews of partners' work that are chosen for using a risk-based selection process; these reviews are performed by our corporate quality control team. The combination of the in-process and completed engagements is part of our continuous improvement processes.

Peer reviews are performed every three years by another independent public accounting firm. The most recent review of our firm was performed in 2022 by Brown Edwards, whose report was the most favorable possible "Pass."

In addition, we are registered with the PCAOB and our 2024 PCAOB inspection report was also the most favorable possible—no audit deficiencies or quality control defects identified.

The 2024 PCAOB report can be viewed at https://assets.pcaobus.org/pcaob-dev/docs/default-source/inspections/reports/documents/104-2025-016-carrriggs.pdf?sfvrsn=2089984d 2.

SHARING CRI'S VALUES WITH YOU



We are proud of our hands-on, service-centric, and results-oriented approach. Combining that approach with quality controls and superior talent allows us to help you achieve your goals and strengthen your management systems and processes. This approach is further emphasized through our three core values which guide our team's behavior and function as the foundation for interactions with our clients and each other.



CLIENT SERVICE

Defining our brand by meeting or exceeding the highest expectations of our clients

RESPECT

Building productive, longterm relationships with each other that are based on mutual respect, trust, and sharing

INTEGRITY

Living with sincerity, transparency, and honesty

TRANSITIONING YOU



When choosing to change firms, the time involved in working with new accounting professionals is often a concern. CRI's well-defined efficient, seamless transition process is designed to:

- Provide you with value from the very first encounter,
- · Avoid interruption of service,
- · Minimize disruption and investment of management's time,
- · Raise the standard of service, and
- Establish ongoing channels of communication with Hammock Reserve Community Development District's management.

The transition plan is comprised of the following key activities and can occur within approximately two weeks, depending on the availability of the parties involved:

- Management approves the change in firms, pending new firm's completion of client acceptance procedures.
- CRI performs client acceptance procedures, such as:
 - Interview key service provider relationships
 - Interview predecessor firm.
 - Internal firm review and approval.

PRE-APPROVAL & ACCEPTANCE

PREDECESSOR FIRM COMMUNICATIONS

- Management notifies predecessor firm of decision to change service providers.
- CRI makes inquiries of and reviews of predecessor firm workpapers related to your prior year's tax services (as applicable).
- Predecessor firm provides copies of requested workpapers.

- CRI and management sign engagement letter and master service agreement (MSA).
- CRI and management develop communication plan protocol.
- CRI and management finalize timetable and key dates.
- CRI develops initial understanding of your business processes.
- CRI reports to management process review items subsequent to initial planning stage.

CLIENT UNDERSTANDING & PLANNING

CRI'S GLOBAL RESOURCES



Many businesses are expanding and/or evaluating their global reach, and they require assistance in order to comprehensively consider the various financial implications of growing in international markets. In addition to CRI's internal resources, we deliver the expertise and support of some of the world's most highly regarded accounting firms through shared alliance as members of PrimeGlobal.

WHO IS PRIMEGLOBAL?



HOW OUR PRIMEGLOBAL MEMBERS CAN BENEFIT YOU

We supplement our in-depth, industry knowledge and specialized services through our collaborations with other PrimeGlobal firms to help you evaluate your options globally. CRI's goal is to provide you with the information you need to make well-informed, smart business decisions.

4 KEY BENEFITS TO CRI CLIENTS FROM OUR PRIMEGLOBAL MEMBERSHIP



JOIN OUR CONVERSATION



We know that some information that makes perfect sense to an advisor may not be as clear to our clients. Therefore, we produce original content in the form of articles, videos, white papers, webinars, and more to provide timely, down-to-earth translations of complex subjects. We publish this original content on CRIadv.com and across all our many social channels.

FOLLOW CRI ON SOCIAL MEDIA @CRIADVISORS













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CRIADV.COM/NEWSLETTER-SIGNUP

CRI: FROM FOUNDATION TO FUTURE

Over a quarter-century, Carr, Riggs & Ingram has not just grown, but transformed. Now standing proudly among the top 25 firms in the U.S., our trajectory is steeped in innovation, shaping us into the firm of tomorrow—today. Our growth isn't merely a timeline; it's a testament to our entrepreneurial and pioneering spirit. As we harness cutting-edge technology and lead through industry evolution, our commitment to delivering actionable insights and solutions rooted in our founding principles of tailored Client service, Respect for all, and unyielding Integrity remains unwavering. As we look to the horizon, we at CRI are poised to redefine what's possible, and we invite our clients, old and new, to join us in shaping the future.



IT FIGURES: THE CRI PODCAST

Created to provide insight into the latest developments and regulations in the accounting and finance space, It Figures is an accounting and advisory focused podcast for business and organization leaders, entrepreneurs, and anyone who is looking to go beyond the status quo.

Listen on Apple Podcasts, Spotify, iHeart Radio, and more. itfigurespodcast.com

Top 25 Accounting Firm - #1 Accounting Firm in the Gulf Coast Region



CRI AUDIT FRAMEWORK*

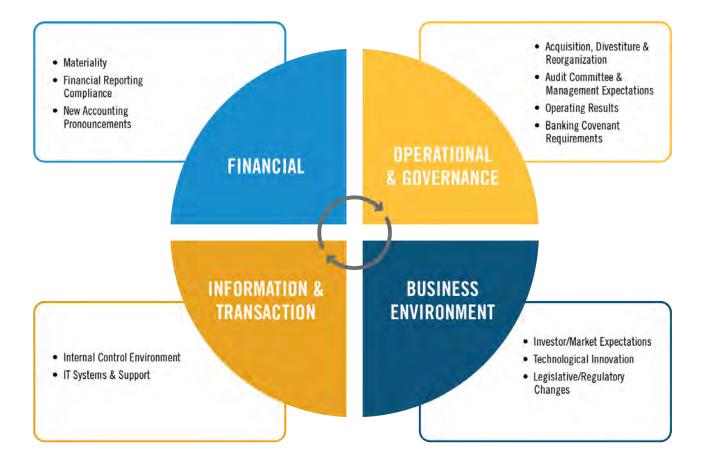


Our proposed services require a coordinated effort between us and Hammock Reserve Community Development District's team. Planning and continual communication are essential to developing the appropriate procedures, working collaboratively to resolve any identified issues, and meeting your timelines.

CRI's audit approach occurs within a framework of our client's business and industry; therefore, we assess risk by:

- · Understanding management's perspectives and goals, and
- · Considering business conditions and threats that could prevent management from achieving its business objectives.

We assess risks in the following areas:



CRI AUDIT FRAMEWORK*



Our ultimate intent is to drill down from these broad risks to specific financial reporting risks. We understand both these risks and management's processes and procedures for mitigating them (i.e. internal controls) in order to develop our procedures to carry out our audit responsibilities.

Although our audits are conducted through a structured, risk-based model, we focus on understanding the client's needs, requirements, and expectations. We work collaboratively with management and the Audit Committee (or similar function) to develop a communication and work plan to continuously improve client service, by doing so we help in moving your team from simple compliance to providing you with a competitive advantage.

In planning, we concentrate on "key risks," (items with a greater risk of a material misstatement, a material weakness in internal controls, or other matters resulting in the issuance of an inappropriate audit report). We focus on "material" items (i.e. those items that would be important to the user of your financial statements). When evaluating materiality of identified misstatements, certain quantitative and qualitative factors must be considered—which may include:

- · Impact on operating trends (revenue/income, expenses, net income, etc).
- Nature of the misstatement (i.e., did the misstatement result from an unlawful transaction?).
- · Impact on liquidity, capital/surplus, earnings capacity, etc.
- Impact to loan covenants and contractual and regulatory requirements.

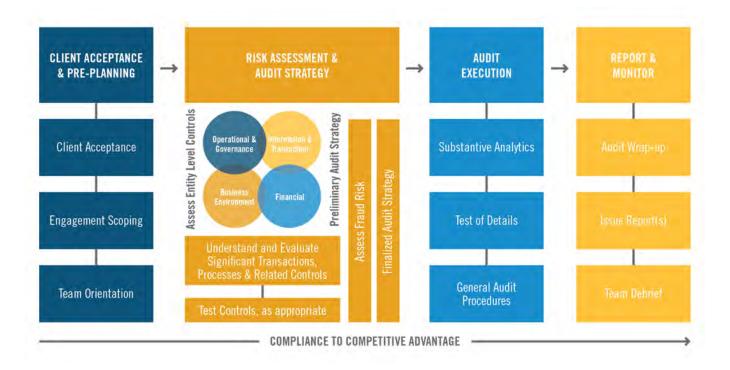
Consistent communication is a key to completion of the audit. By ensuring constant involvement, we are in a better position to respond to your issues timely and efficiently. Therefore, we plan to meet with your management to:

- Set-up the audit by reviewing the mapping of Hammock Reserve Community Development District's financial information (financial statements and notes) to significant processes and IT systems to ensure that all significant account balances, transactions, procedures, and systems are tested as deemed necessary.
- Discuss ongoing changes—specifically new accounting pronouncements and key business transactions in their early stages, enabling us to agree on the resolution of various complex business issues on a timely basis.

CRI AUDIT APPROACH*



Our audit approach is a four stage approach, as depicted in the summary below. Our client acceptance and risk assessment procedures occur during detailed conversations and observations with your team. The results of those procedures allow us to tailor an audit program to your specific risks and needs. We then execute the audit, report the results, and evaluate continuous improvement opportunities for ongoing service and benefit to you.



CRI AUDIT APPROACH*



STAGE 1: CLIENT ACCEPTANCE & PRE-PLANNING

- Perform client acceptance procedures.
- Collaborate with management to agree to expectations and scope.
- Assign appropriate staff based on client needs and assessed risk

STAGE 2: RISK ASSESSMENT & AUDIT STRATEGY

- Interview client personnel and others to understand client-specific objectives and risks.
- Assess following aspects of the organization for their impact on the audit plan:
 - environmental and other external risks,
 - management's fraud and IT risk assessment models,
 - entity level controls including:
 - · control environment
 - · risk assessment,
 - information and communication,
 - · and monitoring controls.
 - IT General Computer (ITGC) controls, such as
 - IT Environment
 - · Developing and Delivering IT, and
 - · Operating and Monitoring IT.
- · Determine materiality.
- Develop and document our understanding of and/or reliance on:
 - linkage of financial statements to:
 - · significant transactions,
 - · processes,
 - · IT systems, and
 - · related controls,
 - existence of/reliance on SOC entities and their reports,
 - internal audit, and
 - specialists (e.g. valuation, pension costs, etc.).
- If elected, test controls including ITGC, through a mix of:
 - inquiry,
 - observation
 - examination, and
 - re-performance.
- · Perform preliminary analytical procedures.
- Finalize risk assessments and develop a final audit strategy.

STAGE 3: AUDIT EXECUTION

- . Where possible to test as efficiently as possible:
 - develop detailed analytical procedures to use as substantive tests (benefit = reducing tests of details): Examples include:
 - · ratio analysis,
 - · regression analysis,
 - · trend analysis,
 - · predictive tests, or
 - · reasonableness test,
 - utilize Computer-Assisted Audit Techniques (CAATs) (benefit = automation of testing for more coverage and less disruption to the client), and
 - perform targeted testing (also known as "coverage" testing) to test large portions of account balances (benefit = more coverage with smaller selections).
- Perform tests of details, including sampling.
- Perform general audit procedures such as tests related to:
 - commitments and contingencies,
 - legal letters.
 - management representations,
 - reviews of Board minutes,
 - related party transactions,
 - debt covenants, and
 - going concern.
- Perform other tests for compliance such as Yellow Book or Single Audit tests.

STAGE 4: REPORT & MONITOR

- Continually monitor throughout the audit providing feedback as agreed during scoping.
- Conclude the audit (i.e. issue opinions and reports).
- · Develop and present:
 - reports,
 - required communications,
 - management letter comments, and
 - other audit-related deliverables.
- Perform debriefings to identify opportunities for improvement with our:
- engagement team, and/or
- client's team.



HAMMOCK RESERVE COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The Hammock Reserve Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2025, with an option for four (4) additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, *Florida Statutes*, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in the City of Haines City, Polk County, Florida. The District currently has an operating budget of approximately \$842,100. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2025, be completed no later than June 1, 2026.

Each auditing entity submitting a proposal must be authorized to do business in Florida; hold all applicable state and federal professional licenses in good standing, including but not limited to a license under Chapter 473, *Florida Statutes*, and be qualified to conduct audits in accordance with "Government Auditing Standards", as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida law and particularly section 218.39, *Florida Statutes*, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) original hard copy and one (1) electronic copy of their proposal to Governmental Management Services – Central Florida, LLC Attn: Monica Virgen/Samantha Ham, District Manager/Staff, 219 East Livingston Street, Orlando, Florida 32801, in an envelope marked on the outside "Auditing Services – Hammock Reserve Community Development District."

Proposals must be received by 5:00 PM on Monday, April 28, 2025, at the office address listed above. Proposals received after this time will not be eligible for consideration. Please direct all questions regarding this Notice to the District Manager who can be reached at (407) 841-5524.

Monica Virgen, District Manager Governmental Management Services – Central Florida, LLC

Run Date: Monday, April 14, 2025



HAMMOCK RESERVE COUNTY COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS

District Auditing Services for Fiscal Year 2025

Polk County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than Monday, April 28, 2025 at 5:00 p.m., at the offices of Governmental Management Services – Central Florida, LLC, Attn: Monica Virgen/Samantha Ham, District Manager, 219 East Livingston Street, Orlando, Florida 32801.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified, and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) original hard copy and one (1) electronic copy of the Proposal Documents, and other requested attachments, at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Hammock Reserve Community Development District" on the face of it.

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.



SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of District's limited waiver of liability contained in Section 768.28, *Florida Statutes*, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include résumés for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including résumés with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The cost of the provision of the services under the proposal for Fiscal Year 2025, plus the cost of four (4) annual renewals.
- E. Provide a proposed schedule for performance of the audit.

SECTION 13. PROTESTS. In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.



HAMMOCK RESERVE COMMUNITY DEVELOPMENT DISTRICT AUDITOR SELECTION EVALUATION CRITERIA

1. Ability of Personnel.

(20 Points)

(E.g., geographic location of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing workload; proposed staffing levels, etc.)

2. Proposer's Experience.

(20 Points)

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other community development districts in other contracts; character, integrity, reputation of Proposer, etc.)

3. Understanding of Scope of Work.

(20 Points)

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. Ability to Furnish the Required Services.

(20 Points)

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.

5. Price.

(20 Points)

Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal.

TOTAL

(100 Points)

SECTION B

Hammock Reserve Community Development District

Proposer

DiBartolomeo, McBee, Hartley & Barnes, P.A. Certified Public Accountants

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

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

Contact:

Jim Hartley, CPA Principal

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

CERTIFIED PUBLIC ACCOUNTANTS

Hammock Reserve Community Development District Audit Selection Committee

Dear Committee Members:

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

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

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

WWW.DMHBCPA.NET

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

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

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

Very truly yours,

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

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PROFESSIONAL QUALIFICATIONS

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

> Professional Staff Resources

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

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

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

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

PROFESSIONAL QUALIFICATIONS (CONTINUED)

Professional Staff Resources (Continued)

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

Current and Near Future Workload

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

> Identification of Audit Team

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

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

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

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

Jay McBee, CPA – Technical Reviewer (resume attached)

Christine Kenny, CPA – Senior (resume attached)

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

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

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

Recent Engagements

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

Education and Registrations

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

Professional Affiliations

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

Volunteer Service

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

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

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

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

Recent Engagements

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

Education and Registrations

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

Professional Affiliations

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

Volunteer Service

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

Christine M. Kenny, CPA

Senior Staff - DiBartolomeo, McBee, Hartley & Barnes

Experience and training

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

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

Recent Engagements

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

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

Education and Registrations

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

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ Governmental Audit Experience

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

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

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

ADDITIONAL DATA

> Procedures for Ensuring Quality Control & Confidentiality

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

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

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

Independence

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

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

ADDITIONAL DATA (CONTINUED)

➤ Independence (Continued)

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

> Computer Auditing Capabilities

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

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

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

This evaluation includes:

- > System hardware and software
- Organization and administration
- Access

Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	٧	Jim Hartley			٧	250-300
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005- current	√	Mark Barnes		1	1	800
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005- current	1	Jim Hartley	7	1	4	600
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	1	Jim Hartley			1	100
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	Jay McBee				60
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	٧	Jay McBee				60
Tradition Community Development District 1-10 Alan Mishlove, District Finance Manager (407)382-3256	2002 - current	1	Jim Hartley			1	350
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013- current	1	Jim Hartley				50
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013- current	٧	Jim Hartley				50
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013- current	٧	Jim Hartley				50
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013- current	1	Jim Hartley				50
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013- current	1	Jim Hartley				50

TECHNICAL APPROACH

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

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

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

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

b. SPECIFIC AUDIT APPROACH

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

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

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

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

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

- ➤ Planning Phase
- ➤ Detailed Audit Phase
- **➤**Closing Phase
- **≻**Reporting

Planning Phase

Meetings and Expectations:

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

Review Operations and Develop Engagement Plan

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

Study and Evaluate Internal Control

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

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

Conduct Preliminary Analytical Review

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

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

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

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

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

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

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

Perform Substantive Tests of Account Balances

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

Perform Single Audit Procedures (if applicable)

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

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

Perform Statutory Compliance Testing

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

Closing Phase

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

Reporting Phase

Financial Statement Preparation

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

Management Letters

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

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

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

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

Exit Conferences and Delivery of Reports

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

PROPOSED AUDIT FEE

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

September 2025	\$ 6,100
September 2026	\$ 6,250
September 2027	\$ 6,400
September 2028	\$ 6,500
September 2029	\$ 6,600

In years of new debt issuance fees may be adjusted as mutually agreed upon.

SECTION C



Proposal to Provide Financial Auditing Services:

HAMMOCK RESERVE

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: April 28, 2025 5:00PM

Submitted to:

Hammock Reserve Community Development District c/o District Manager 219 East Livingston Street Orlando, Florida 32801

Submitted by:

Antonio J. Grau, Partner Grau & Associates 1001 Yamato Road, Suite 301 Boca Raton, Florida 33431

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

Fax (561) 994-5823

tgrau@graucpa.com www.graucpa.com



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April 28, 2025

Hammock Reserve Community Development District c/o District Manager 219 East Livingston Street Orlando, Florida 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2025, with an option for four (4) additional annual renewals.

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

Government audits are at the core of our practice: 95% of our work is performing audits for local governments and of that 98% are for special districts. With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

Complying With Standards

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

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

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

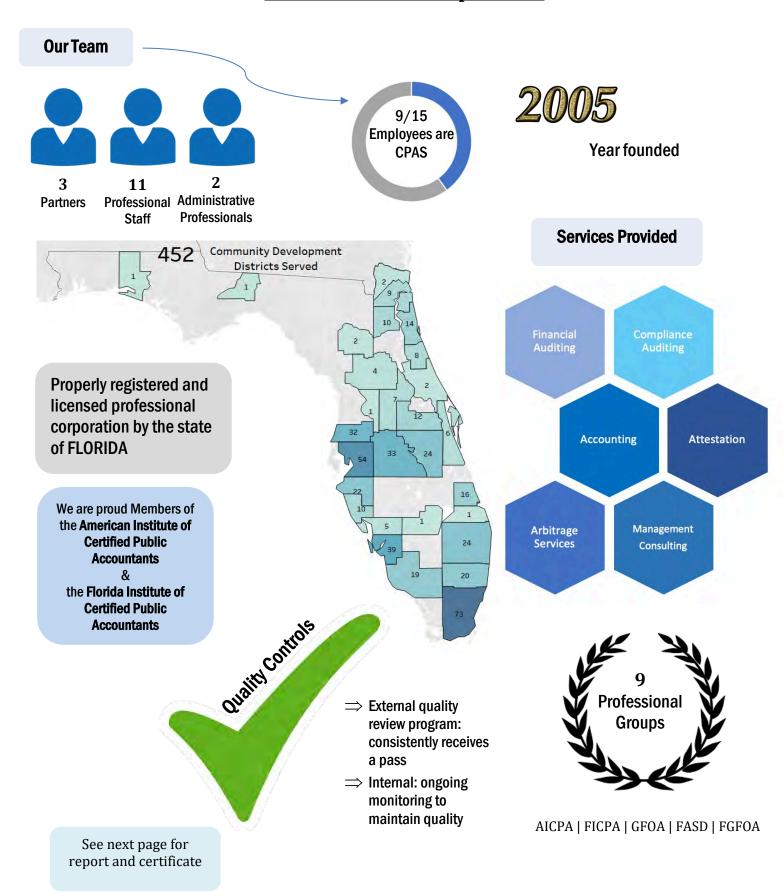
Very truly yours, Grau & Associates

Antonio J. Grau

Firm Qualifications



Grau's Focus and Experience









Peer Review Program

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

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

March 17, 2023

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

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team FICPA Peer Review Committee

850.224.2727, x5957

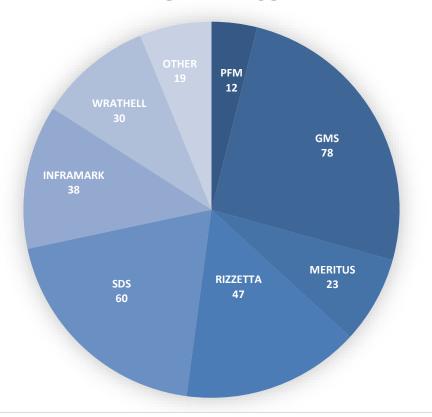
cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114 Review Number: 594791

Firm & Staff Experience



GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing
Audits: 35+
CPE (last 2 years):
Government
Accounting, Auditing:
24 hours; Accounting,
Auditing and Other:
56 hours
Professional
Memberships: AICPA,
FICPA, FGFOA, GFOA

David Caplivski, CPA (Partner)

Years Performing
Audits: 13+
CPE (last 2 years):
Government
Accounting, Auditing:
24 hours; Accounting,
Auditing and Other:
64 hours
Professional
Memberships: AICPA,
FICPA, FGFOA, FASD

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

- Tony Grau

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

- David Caplivski



YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



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

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





Antonio 'Tony ' J. Grau, CPA Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District Dunes Community Development District Fishhawk Community Development District (I,II,IV) Grand Bay at Doral Community Development District Heritage Harbor North Community Development District St. Lucie West Services District Ave Maria Stewardship Community District Rivers Edge II Community Development District Bartram Park Community Development District Bay Laurel Center Community Development District

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

Professional Associations/Memberships

American Institute of Certified Public Accountants Florida Government Finance Officers Association Florida Institute of Certified Public Accountants Government Finance Officers Association Member City of Boca Raton Financial Advisory Board Member

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	<u>56</u>
Total Hours	80 (includes of 4 hours of Ethics CPE)





David Caplivski, CPA/CITP, Partner

Contact: dcaplivski@graucpa.com / 561-939-6676

Experience

Grau & Associates Partner 2021-Present
Grau & Associates Manager 2014-2020
Grau & Associates Senior Auditor 2013-2014
Grau & Associates Staff Auditor 2010-2013

Education

Florida Atlantic University (2009)
Master of Accounting
Nova Southeastern University (2002)
Bachelor of Science
Environmental Studies

Certifications and Certificates

Certified Public Accountant (2011)
AICPA Certified Information Technology Professional (2018)
AICPA Accreditation COSO Internal Control Certificate (2022)

Clients Served (partial list)

(>300) Various Special Districts Hispanic Human Resource Council Aid to Victims of Domestic Abuse Loxahatchee Groves Water Control District **Boca Raton Airport Authority** Old Plantation Water Control District **Broward Education Foundation** Pinetree Water Control District CareerSource Brevard San Carlos Park Fire & Rescue Retirement Plan CareerSource Central Florida 403 (b) Plan South Indian River Water Control District South Trail Fire Protection & Rescue District City of Lauderhill GERS City of Parkland Police Pension Fund Town of Haverhill City of Sunrise GERS Town of Hypoluxo Town of Hillsboro Beach Coquina Water Control District Central County Water Control District Town of Lantana City of Miami (program specific audits) Town of Lauderdale By-The-Sea Volunteer Fire Pension City of West Park Town of Pembroke Park

Coquina Water Control District Village of Wellington East Central Regional Wastewater Treatment Facl. Village of Golf

ist Central Regional Wastewater Treatment Paci. Vinage of G

East Naples Fire Control & Rescue District

Professional Education (over the last two years)

CourseHoursGovernment Accounting and Auditing24Accounting, Auditing and Other64Total Hours88 (includes 4 hours of Ethics CPE)

Professional Associations

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

Member, Florida Association of Special Districts



References



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

Dunes Community Development District

Scope of Work Financial audit **Engagement Partner** Antonio J. Grau

Dates Annually since 1998

Client Contact Darrin Mossing, Finance Director

475 W. Town Place, Suite 114 St. Augustine, Florida 32092

904-940-5850

Two Creeks Community Development District

Scope of Work Financial audit **Engagement Partner** Antonio J. Grau

Dates Annually since 2007

Client Contact William Rizzetta, President

3434 Colwell Avenue, Suite 200

Tampa, Florida 33614

813-933-5571

Journey's End Community Development District

Scope of Work Financial audit **Engagement Partner** Antonio J. Grau

Dates Annually since 2004

Client Contact Todd Wodraska, Vice President

2501 A Burns Road

Palm Beach Gardens, Florida 33410

561-630-4922



Specific Audit Approach



AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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



Phase II - Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

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

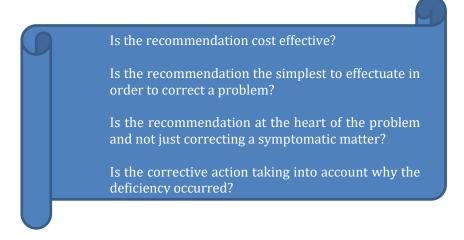
In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

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

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



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



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

Communications

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

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



Cost of Services



Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2025-2029 are as follows:

Year Ended September 30,	Fee
2025	\$4,800
2026	\$4,900
2027	\$5,000
2028	\$5,100
2029	<u>\$5,200</u>
TOTAL (2025-2029)	<u>\$25,000</u>

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



Supplemental Information



PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	491	5	4	484	



ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing

- Fixed asset records
- · Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

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

73 Current
Arbitrage
Calculations

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

For even more information on Grau & Associates please visit us on www.graucpa.com.



	Hammock Reserve CDD Auditor Selection							
	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understading of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)	
Carr, Riggs & Ingram					2025- \$9,100 2026- \$9,200 2027- \$9,300 2028- \$9,400 2029- \$9,500			
DiBartolomeo, McBee, Hartley & Barnes					2025- \$6,100 2026- \$6,250 2027- \$6,400 2028- \$6,500 2029- \$6,600			
Grau & Associates					2025- \$4,800 2026- \$4,900 2027- \$5,000 2028- \$5,100 2029- \$5,200			

Board of Supervisors Meeting

MINUTES

MINUTES OF MEETING HAMMOCK RESERVE COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Hammock Reserve Community Development District was held **Thursday**, **April 3**, **2025** at 9:30 a.m. at the Holiday Inn – Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida.

Present and constituting a quorum:

Bobbie Henley Chairperson

Lindsey RodenAssistant SecretaryJessica SpencerAssistant SecretaryJoe BraddyAssistant Secretary

Also present were:

Monica Virgen District Manager, GMS

Savannah Hancock *by Zoom* District Counsel, Kilinski Van Wyk

Marshall Tindall Field Manager, GMS

Joey Duncan by Zoom District Engineer, Dewberry Engineering Chace Arrington by Zoom District Engineer, Dewberry Engineering

FIRST ORDER OF BUSINESS

Roll Call

Ms. Virgen called the meeting to order and called the roll. Four Supervisors were present constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Virgen noted no members of the public were present nor joining by Zoom.

THIRD ORDER OF BUSINESS

Approval of the Minutes of the February 6, 2025 Board of Supervisor Meeting

Ms. Virgen presented the minutes of the February 6, 2025 Board of Supervisors meeting and asked for any comments or corrections. The Board had no changes to the minutes.

On MOTION by Ms. Roden, seconded by Ms. Spencer, with all in favor, the Minutes of the February 6, 2025 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS

Consideration of Resolution 2025-04 Approving the Proposed Fiscal Year 2025/2026 Budget (Suggested Date: July 3, 2025) and Setting the Public Hearing on the Adoption of the Fiscal Year 2025/2026 Budget

Ms. Virgen stated that Resolution 2025-04 would approve the proposed budget listed as Exhibit 'A' and sets the public hearing for Thursday July 3, 2025 at 9:30 a.m. at 375 Avenue A, Southeast, Winter Haven, Florida 33880. Ms. Virgen stated that approval of this resolution would also allow District staff to transmit the proposed budget to Polk County and the City of Haines City at least 60 days prior to the public hearing and it would also allow District staff to post the proposed budget on the District website and publish a notice in the newspaper in accordance with Florida statutes. She reviewed the proposed budget with the assessments proposed to stay the same as last year.

On MOTION by Ms. Spencer, seconded by Ms. Roden, with all in favor, Resolution 2025-04 Approving the Proposed Fiscal Year 2025/2026 Budget and Setting the Public Hearing on the Adoption of the Fiscal Year 2025/2026 Budget on July 3, 2025, was approved.

A. Presentation of Proposal from Festive Glow for Holiday Lighting Budget Estimate

Mr. Tindall reviewed holiday lighting options from Festive Glow. He recommended entering into a contract by July/August to get the lights scheduled for December. The Board would like to stay in the \$15K range and check on the solar issue. No action was taken at this time.

EIGHTH ORDER OF BUSINESS

Appointment of Audit Committee

Ms. Virgen noted typically the Board of Supervisors are appointed as the Audit Committee for purposes of electing the auditor for the District.

On MOTION by Ms. Henley, seconded by Ms. Spencer, with all in favor, Appointing the Board of Supervisors as the Audit Committee, was approved.

FIFTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Hancock had nothing to report but offered to take any questions.

B. Engineer

i. Discussion of Memo Regarding Speed Control Devices within the Community

Mr. Arrington provided an update on what is required to get the speed devices approved. First would be determining where the devices need to be installed and submit a formal request to the public services administrator. Once approved, a traffic study is required. Lastly, they will need to submit this to emergency services due to concern for speed devices slowing down response times.

C. Field Manager's Report

i. Consideration of Proposal for Mulching from Prince & Sons (to be provided under separate cover)

Mr. Tindall noted Phase 4's mulch was touched up in June of this past year. Phase 1-3 is in need of more mulch which would be about \$7,000. Mr. Tindall recommended doing A1 through 3 and B.

ii. Consideration of Request from Pool Maintenance Vendor (Resort Pool Services) for an Increase in Service Costs Effective October 2025

Mr. Tindall noted the pool vendor requested a 3% increase. The increase is included in the budget.

On MOTION by Ms. Henley, seconded by Ms. Roden, with all in favor, the Request from Resort Pool Services for an Increase in Service Costs Effective October 2025, was approved.

- iii. Consideration of Proposals from Landscaper for Tree Replacements throughout the Community
 - a) From Phase 3 Pond to Playground
 - b) Phase 3 Playground/Mailboxes Area
 - c) Phase 3 Dog Park Fenced Area & Outside Fence
 - d) Phase 3 Side Loop

Mr. Tindall discussed someone tampering with the irrigation controller while the trees were establishing which led to some dead trees and stressed trees. The replacement proposals consist of Cypress trees. He recommended doing some trees now and deferring some to later.

On MOTION by Ms. Henley, seconded by Ms. Roden, with all in favor, Items B, C, D and Mulching Proposal (Items A1 - A3 and C on Summary Page), was approved.

- iv. Consideration of Additional Dog Waste Stations in Community
 - a) Consideration of Proposal for Purchase and Installation of Dog Waste Stations
 - b) Consideration of Proposal from Janitorial Maintenance Vendor for Dog Waste Station Collection Services
 - c) Presentation of Maps Denoting Waste Removal Locations

The Board discussed installing additional dog stations. Mr. Tindall will bring back a plan for additional dog stations and bag dispensers to place near trash cans. No action was taken at this time.

D. District Manager's Report

i. Approval of Check Register

Ms. Virgen presented the check register from January 24, 2025 through March 21,2025 totaling \$184,346. Immediately following is a detailed run summary.

On MOTION by Ms. Henley, seconded by Ms. Roden, with all in favor, the Check Register, was approved.

ii. Balance Sheet & Income Statement

Ms. Virgen noted the unaudited financials through February 28, 2025 are on page 79 of the agenda package. These are for informational purposes only.

SIXTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

SEVENTH ORDER OF BUSINESS

Supervisor's Requests

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS

Adjournment

Ms. Virgen asked for a motion to adjourn.

On MOTION by Ms. Roden, seconded by Ms. Spencer, with all in favor, the Meeting was Adjourned, was approved.

Secretary/Assistant Secretary Chairman/Vice Chairman

MINUTES OF MEETING HAMMOCK RESERVE COMMUNITY DEVELOPMENT DISTRICT

The Audit Committee meeting of the Board of Supervisors of the Hammock Reserve Community Development District was held Thursday, **April 3, 2025** at 9:30 a.m. at the Holiday Inn – Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida.

Present and constituting a quorum:

Bobbie Henley Chairperson

Lindsey RodenAssistant SecretaryJessica SpencerAssistant SecretaryJoe BraddyAssistant Secretary

Also present were:

Monica Virgen District Manager, GMS

Savannah Hancock District Counsel, Kilinski Van Wyk

Marshall Tindall by Zoom Field Manager, GMS

Joey Duncan by Zoom District Engineer, Dewberry Engineering

FIRST ORDER OF BUSINESS Roll Call

Ms. Virgen called the meeting to order and called the roll. Four Supervisors were present constituting a quorum.

SECOND ORDER OF BUSINESS Public Comment Period

Ms. Virgen stated no members of the public were present or joining by Zoom.

THIRD ORDER OF BUSINESS Audit Services

A. Approval of Request for Proposals and Selection Criteria

Ms. Virgen noted on page 98 of the agenda package is the instructions for proposers and on page 100 is the evaluation criteria and how points will be spread out. If the Board is comfortable with the recommendations and criteria, she would just need a motion to approve.

On MOTION by Ms. Spencer, seconded by Ms. Roden, with all in favor, the Request for Proposals and Selection Criteria, was approved.

B. Approval of Notice of Request for Proposals for Audit Services

Ms. Virgen noted there is a deadline of Monday, April 28, 2025 at 5:00 p.m. for proposers to submit proposals for auditing services. This notice will be placed in the newspaper and sent to any auditors that the District has worked with.

On MOTION by Ms. Henley, seconded by Ms. Roden, with all in favor, the Notice of Request for Proposals for Audit Services, was approved.

C. Public Announcement of Opportunity to Provide Audit Services

Ms. Virgen noted the Board is required to state on the record that they are open to receiving any proposals.

FOURTH ORDER OF BUSINESS

Adjournment

Ms. Virgen asked for a motion to adjourn.

On MOTION by Ms. Spencer,	seconded	by Ms.	Roden,	with	all	in
favor, the meeting was adjourned	ed.					

Sagratary/Assistant Sagratary	Chairman/Vice Chairman
Secretary/Assistant Secretary	Chairman/vice Chairman

SECTION V

RESOLUTION 2025-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HAMMOCK RESERVE COMMUNITY DEVELOPMENT DISTRICT TO DESIGNATE THE DATE, TIME AND PLACE OF A PUBLIC HEARING AND AUTHORIZATION TO PUBLISH NOTICE OF SUCH HEARING FOR THE PURPOSE OF ADOPTING AMENDED AND RESTATED RULES RELATING TO OVERNIGHT PARKING AND PARKING ENFORCEMENT.

WHEREAS, the Hammock Reserve Community Development District (the "**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within the City of Haines City, Florida; and

WHEREAS, the Board of Supervisors of the District (the "**Board**") is authorized by Sections 190.011(5) and 190.035, *Florida Statutes*, to adopt rules, orders, rates, fees and charges pursuant to Chapter 120, *Florida Statutes*.

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

SECTION 1. The Board intends to adopt Amended and Restated Rules Relating to Overnight Parking and Parking Enforcement (the "Policy"), a proposed copy of which is attached hereto as Exhibit A. The District will hold a public hearing on such Policy at a meeting of the Board to be held on August 7, 2025, at 9:30 a.m. at the Holiday Inn – Winter Haven, 200 Cypress Gardens Boulevard, Winter Haven, Florida 33880.

SECTION 2. The District Secretary is directed to publish notice of the hearing in accordance with Section 120.54, *Florida Statutes*, and all prior actions taken for the purpose of publishing notice are hereby ratified.

SECTION 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 5th day of June 2025.

ATTEST:	HAMMOCK RESERVE COMMUNITORICATION DEVELOPMENT DISTRICT		
Secretary/Assistant Secretary	Chairperson, Board of Supervisors		

Exhibit A: Proposed Amended and Restated Rules Relating to Overnight Parking and Parking Enforcement

Exhibit A

HAMMOCK RESERVE COMMUNITY DEVELOPMENT DISTRICT AMENDED AND RESTATED RULES RELATING TO OVERNIGHT PARKING AND PARKING ENFORCEMENT

In accordance with Chapter 190, *Florida Statutes*, and on August 7, 2025, at a duly noticed public meeting, the Board of Supervisors of the Hammock Reserve Community Development District ("District") adopted the following policy to govern parking and parking enforcement on certain District property (the "Rule" or "Policy"). This Rule repeals and supersedes all prior rules and/or policies governing the same subject matter.

SECTION 1. INTRODUCTION. The District finds that Oversized Vehicles, Vessels Recreational Vehicles, and Abandoned/Broken-Down Vehicles Parked on certain of its property cause hazards and danger to the health, safety and welfare of District residents, paid users and the public. This Rule is intended to provide the District with a means to remove such Oversized Vehicles, Vessels, Recreational Vehicles, and Abandoned/Broken-Down Vehicles which are Parked in a manner which violates this Rule. This Rule does not govern Parking on private residential lots.

SECTION 2. DEFINITIONS.

- A. Vehicle. Any mobile item which normally uses wheels, whether motorized or not. This term shall include, but shall not be limited to, Oversized Vehicles, Recreational Vehicles, and Abandoned/Broken-Down Vehicles.
 - a. *Oversized Vehicle*. As used herein, "Oversized Vehicle" shall mean the following:
 - i. Any Vehicle or Vessel heavier or larger in size than a one-ton, dual rear wheel pick-up truck;
 - ii. Motor Vehicles with a trailer attached;
 - iii. Motor coaches/homes;
 - iv. Travel trailers, camping trailers, park trailers, fifth-wheel trailers, semitrailers, or any other kind of trailer;
 - v. Mobile homes or manufactured homes.
 - b. *Abandoned/Broken-Down Vehicle*. A vehicle that has no license plate, has expired registration, is visibly not operational, or has not moved for a period of seven (7) days.
 - c. *Recreational Vehicle*. A vehicle designed for recreational use, which includes motor homes, campers and trailers relative to same.

- **B.** *Vessel.* Every description of watercraft, barge, or airboat used or capable of being used as a means of transportation on water.
- C. Park(ed)/(ing). A Vehicle or Vessel left unattended by its owner or user or attended by its owner or user but kept stationary for a period of an hour or more.
- **D.** *Tow-Away Zone.* District property for which the District is authorized to initiate a towing and/or removal action.
- E. Overnight. Between the hours of 10:00 p.m. and 6:00 a.m. daily.

Parking Areas, as indicated by asphalt markings for Parking spaces or signage and as indicated on the map attached hereto as Exhibit A for certain on-street Parking areas. On-street Parking is expressly prohibited on District roadways except where indicated. Certain Designated Parking Areas may have restrictions on Parking during certain times or for certain types of vehicles and vessels as described herein. Any Vehicle Parked on District property, including District roads, if any, must do so in compliance with all laws, ordinances, and codes, and shall not block access to driveways, property entrances, or fire hydrants and shall Park in the appropriate direction. All drivers are responsible for knowing state and local laws, ordinances, and codes related to Parking. Violations of state or local laws may result in citations, towing, or other legal action as permitted by law.

SECTION 4. ESTABLISHMENT OF TOW-AWAY ZONES. All District property which is not explicitly designated for Parking, or which is designated for Parking but subject to restrictions as described herein, shall hereby be established as "Tow-Away Zones."

SECTION 5. EXCEPTIONS.

- A. OVERNIGHT ON-STREET AND OVERFLOW PARKING. Oversized Vehicles, Recreational Vehicles, and Vessels are not permitted to be Parked on-street or in overflow areas Overnight and shall be subject to towing at Owner's expense.
- **B. OVERNIGHT AMENITY PARKING.** Vehicles may Park in the Designated Parking Areas of amenity facilities depicted in **Exhibit A** during the open hours of operations of such amenity facilities, including any District-authorized special events occurring outside of regular hours of operation. Otherwise, no Overnight Parking is permitted at the amenity facilities.
- C. ABANDONED/BROKEN-DOWN VEHICLES. Abandoned/Broken-Down Vehicles may not be Parked on District property at any time.
- **D. VENDORS/CONTRACTORS.** The District Manager or his/her designee may authorize vendors/consultants in writing to Park company vehicles in order to facilitate District business. All vehicles so authorized must be identified by a Parking pass issued by the District.

- E. DELIVERY VEHICLES AND GOVERNMENTAL VEHICLES. Delivery vehicles, including but not limited to, U.S.P.S., U.P.S., Fed Ex, moving company vehicles, and lawn maintenance vendors may Park on District property while actively engaged in the operation of such businesses. Vehicles owned and operated by any governmental unit may also Park on District property while carrying out official duties.
- F. MANNER OF PARKING. Vehicles and Vessels of any kind may not be Parked such that they utilize additional spaces, block access to District property, prevent the safe and orderly flow of traffic, obstruct the ability of emergency vehicles to access roadways or property, cause damage to the District's property, restrict the normal operation of the District's business, or otherwise poses a danger to the District, its residents and guests, the general public, or the property of same. All Parking must comply with all state and local laws and ordinances.

SECTION 6. TOWING/REMOVAL PROCEDURES; ENFORCEMENT.

- A. SIGNAGE AND LANGUAGE REQUIREMENTS. Notice of the Tow-Away Zones shall be posted on District property in the manner set forth in Section 715.07, *Florida Statutes*. Such signage is to be placed in conspicuous locations, in accordance with Section 715.07, *Florida Statutes*.
- **B.** TOWING/REMOVAL AUTHORITY. The District may engage a towing company to tow/remove any Vehicle or Vessel improperly Parked in a Tow-Away Zone at the owner's expense. The Vehicle or Vessel shall be towed/removed by the towing service in accordance with Florida law, specifically the provisions set forth in Section 715.07, *Florida Statutes*.
- C. AGREEMENT WITH AUTHORIZED TOWING SERVICE. The District Manager is hereby authorized to enter into and maintain an agreement with a firm authorized by Florida law to tow/remove unauthorized vehicles and in accordance with Florida law and with the policies set forth herein.
- **D. AMENITY SUSPENSION.** The District may, in its discretion, suspend the amenity privileges of the owner or operator of any Vehicle or Vessel Parked in violation of this Rule, in accordance with the District's adopted *Suspension and Termination of Privileges Rule*.

SECTION 7. PARKING AT YOUR OWN RISK. Vehicles, Vessels or Recreational Vehicles may be Parked on District property pursuant to this Rule, provided however that the District assumes no liability for any theft, vandalism and/or damage that might occur to personal property and/or to such Vehicles.

SECTION 8. AMENDMENTS; DESIGNATION OF ADDITIONAL TOW-AWAY ZONES OR DESIGNATED PARKING AREAS. The Board in its sole discretion may amend these Rules Related to Parking and Parking Enforcement from time to time to designate new Tow-Away Zones or

Designated Parking Areas. Such designations of new Tow-Away Zones and Designated Parking Areas are subject to proper signage and notice prior to enforcement of these Rules in such areas.

EXHIBIT A – Designated Parking Areas

Effective date: August 7, 2025

EXHIBIT A Designated Parking Areas

SECTION VI

SECTION B

SECTION 1





Sent Via Email: mvirgen@gmscfl.com

May 29, 2025

Ms. Monica Virgen Hammock Reserve Community Development District c/o Governmental Management Services 219 East Livingston Street Orlando, Florida 32801

Subject: Work Authorization 2025-2

Hammock Reserve Community Development District

Annual Engineer's Report 2025 City of Winter Haven, Florida

Dear Ms. Virgen:

Dewberry Engineers Inc. (Engineer) is pleased to submit this work order to provide professional consulting services for the Hammock Reserve Community Development District (District). We will provide these services pursuant to our current agreement ("District Engineer Agreement") as follows:

With this information in mind, we propose the following tasks and corresponding fees:

I. Scope of Work

We will provide the Annual Engineer's Report for the CDD as required by the Trust Indenture for this fiscal year. The report will address the requirements as detailed in Section 9.21 of the Trust.

II. **Fees**

The CDD will compensate the Engineer pursuant to the hourly rate schedule contained in the District Engineering Agreement. We estimate a budget in the amount of \$2,000, plus other direct costs. The CDD will reimburse the Engineer all direct costs, which include items such as printing, drawings, travel, deliveries, et cetera, pursuant to the Engineering Agreement.

This Work Authorization, together with the referenced Engineering Agreement, represents the entire understanding between the District and the Engineer with regard to the referenced work authorization. If you wish to accept this work authorization, please sign where indicated and return one complete copy to Aimee Powell, Senior Office Administrator, in our Orlando office at 800 N. Magnolia Avenue, Suite 1000, Orlando, Florida 32803 (or via email at apowell@dewberry.com). Upon receipt, we will promptly schedule our services.

Ms. Monica Virgen Hammock Reserve CDD Work Authorization #2025-2 May 29, 2025

Thank you for choosing Dewberry Engineers Inc. We look forward to working with you and your staff.

Sincerely,

Joey V. Duncan, PE
Principal Engineer

Reinardo Malavé, P.E.
Associate Vice President

JD;RM:ap
Q:\Hammock Reserve CDD - 50153179\Adm\Correspondence\AAS\Hammock Reserve Annual Engineer's Report 2025 WO 2025-2_05-29-2025
Enclosures

APPROVED AND ACCEPTED

By:
Authorized Representative of
Hammock Reserve Community Development District



Date: _____



STANDARD HOURLY BILLING RATE SCHEDULE

Professional/Technical/Construction/Surveying Services

LABOR CLASSIFICATION	HOURLY RATES
Professional	
Engineer I, II, III	\$115.00, \$135.00, \$155.00
Engineer IV, V, VI	\$175.00, \$200.00, \$230.00
Engineer VII, VIII, IX	\$260.00, \$290.00, \$320.00
Environmental Specialist I, II, III	\$105.00, \$125.00, \$155.00
Senior Environmental Scientist IV, V, VI	\$175.00, \$195.00, \$215.00
Planner I, II, III	\$105.00, \$125.00, \$155.00
Senior Planner IV, V, VI	\$175.00, \$195.00, \$215.00
Landscape Designer I, II, III	\$105.00, \$125.00, \$155.00
Senior Landscape Architect IV, V, VI	\$175.00, \$195.00, \$215.00
Principal	\$360.00
Technical	
CADD Technician I, II, III, IV, V	\$85.00, \$105.00, \$125.00, \$140.00, \$180.00
Designer I, II, III	\$110.00, \$135.00, \$160.00
Designer IV, V, VI	\$180.00, \$205.00, \$230.00
Construction	
Construction Professional I, II, III	\$125.00, \$160.00, \$185.00
Construction Professional IV, V, VI	\$220.00, \$245.00, \$290.00
Survey	
Surveyor I, II, III	\$68.00, \$83.00, \$100.00
Surveyor IV, V, VI	\$120.00, \$135.00, \$150.00
Surveyor VII, VIII, IX	\$165.00, \$195.00, \$235.00
Senior Surveyor IX	\$295.00
Fully Equipped 1, 2, 3 Person Field Crew	\$145.00, \$185.00, \$245.00
Administration	
Administrative Professional I, II, III, IV	\$70.00, \$100.00, \$120.00, \$150.00
Other Direct Costs (Printing, Postage, Etc.)	Cost + 15%

SECTION C

Item will be provided under separate cover.

SECTION 2

SECTION (a)

Proposal #423



Governmental Management Services

Maintenance Services

Bill To/District: Hammock Reserve CDD	Prepared By: Governmental Management Services, LLC 219 E. Livingston Street Orlando, FL 32801	
Job name and Description		

Hammock Reserve CDD – Dog Waste Station(s)

- Proposal is for delivery and installation of x1 Dog Waste Stations within the community.
- PLEASE NOTE: station(s) will also require regular servicing (not included)

Qty	Description	Unit Price	Line Total
	Labor		\$150.00
	Materials		\$326.00
	Cost <u>per</u> station. Up to x6 s	tations Subtotal	\$476.00
	Mobilization		\$65.00
	Equipment		\$35.00
		Total Due:	\$576.00



SECTION (b)



PRICING TRASH COLLECT FOR SERVICES

Trash and Pet stations Once a Week
 → \$ 35.00/per station/month

Trash and Pet stations Two X a week
 → \$ 50.00/per station/month

• Trash and Pet stations Three X a week → \$75.00/per station/month

• Mail trash removal, 3 times a week →\$100.00/per station/month

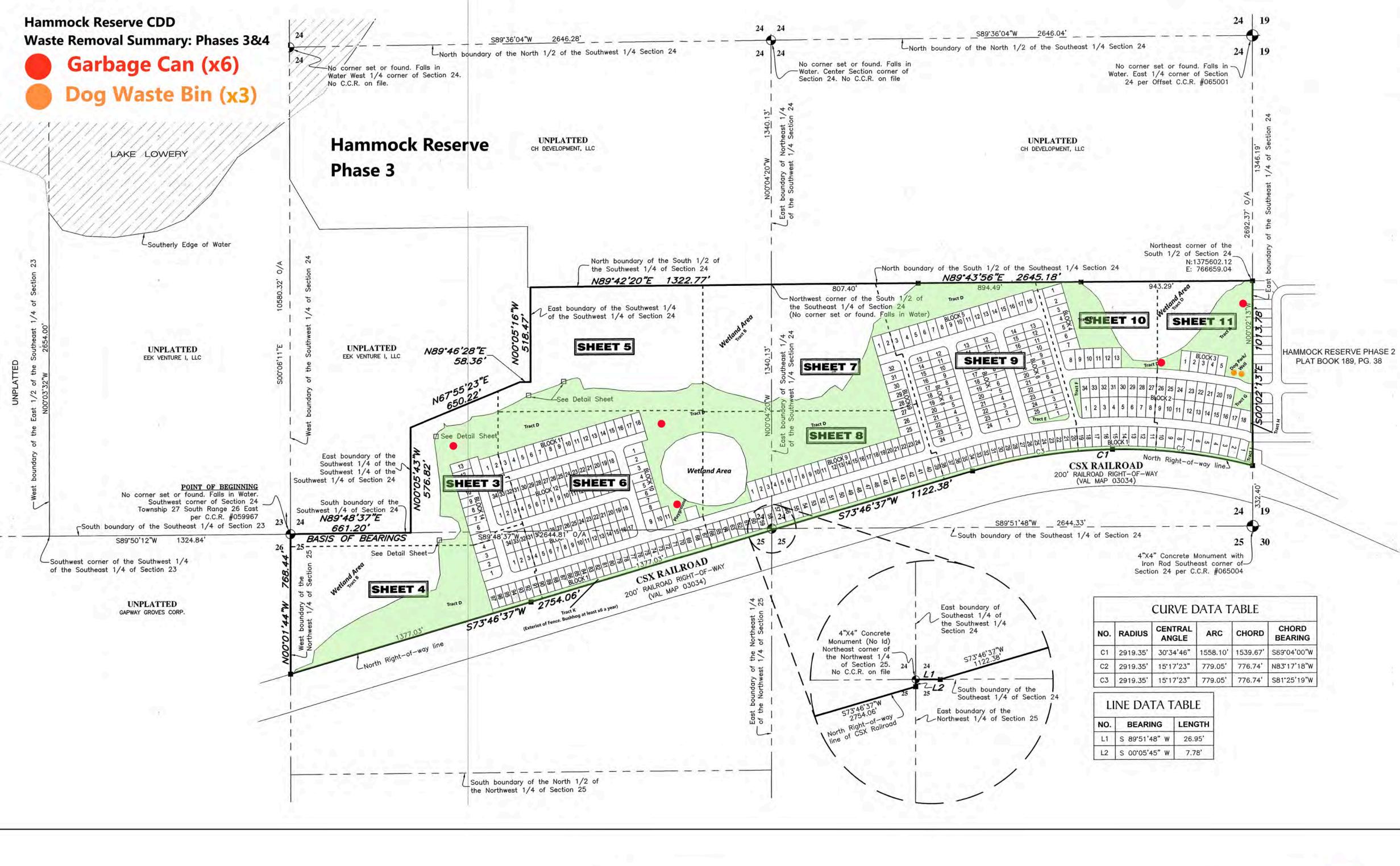
Dog waist Dispenser bags, as needed, 200 bags/box
 → \$10.00/box

Supplies, chemicals and equipment will be provided by CSS Clean Star Services. Products used to Disinfect for the Covid19, are CDC certified and approved.

SECTION (c)

Hammock Reserve CDD Waste Removal Summary: Phases 1&2







SECTION D

SECTION 1

Hammock Reserve Community Development District

Summary of Check Register

March 22, 2025 through May 22, 2025

Fund	Date	Check No.'s	Amount
General Fund			
	3/25/25	768-769	\$ 448,469.00
	4/2/25	770-774	\$ 10,696.05
	4/8/25	775-776	\$ 3,623.49
	4/15/25	777-782	\$ 27,649.52
	4/22/25	783-784	\$ 17,515.82
	4/29/25	785-788	\$ 33,344.72
	5/8/25	789-795	\$ 29,890.07
	5/16/25	796-798	\$ 8,311.22
	5/22/25	799	\$ 1,525.50
	, ,		\$ 581,025.39
Payroll	March 22, 2025 th	rough May 22, 2025	
	BOBBIE HENLEY	50005	\$ 184.70
	JESSICA SPENCER	50006	\$ 184.70
	JOE BRADDY	50007	\$ 184.70
	LINDSEY RODEN	50008	\$ 184.70
			\$ 738.80
		Total Amount	\$ 581,764.19

AP300R YEAR-TO-DATE 2 *** CHECK DATES 03/22/2025 - 05/22/2025 *** H2	ACCOUNTS PAYABLE PREPAID/COMPUTER CHE AMMOCK RESERVE GENERAL FUND ANK A GENERAL FUND	CK REGISTER	RUN 5/29/25	PAGE 1
CHECK VEND#INVOICE EXPENSED TO DATE DATE INVOICE YRMO DPT ACCT# :	VENDOR NAME SUB SUBCLASS	STATUS	AMOUNT	CHECK AMOUNT #
3/25/25 00059 3/24/25 03242025 202503 300-58100- TXFER CAPITAL TO RESERVE	10000 HAMMOCK RESERVE CDD C/O BANK UNITED	*	68,469.00	68,469.00 000768
3/25/25 00064 3/24/25 03242025 202503 300-15100- TXFER EXCESS FUNDS TO SBA	10000	*	380,000.00	
4/02/25 00038 3/24/25 22441474 202502 310-51300- GENERAL ENGINEERING FEB25	31100	*	1,232.50	
4/02/25 00037 4/01/25 04012025 202504 300-15500-1 PLAYGROUND LEASE MAY25	10000		3,733.18	
4/01/25 04012025 202504 300-15500-1 PLAYGROUND LEASE MAY25		*	3,442.07	7,175.25 000771
4/02/25 00041 3/11/25 26830 202503 330-57200-		*	325.00	
4/02/25 00027 3/18/25 16900 202503 320-53800- INSPECT ZONES 29/30 AMENT	47300	*	97.50	
3/19/25 16921 202503 320-53800- CHOCOLATE MULCH/AMENITY		^ 	375.00	472.50 000773
4/02/25 00019 4/01/25 04012025 202504 300-15500-1 PLAYGROUND LEASE MAY25		*	1,490.80	
4/08/25 00060 3/31/25 00070373 202503 310-51300- NOT OF BOS MEETING		*	320.93	
4/08/25 00049 3/31/25 12108034 202503 330-57200-	34500		3,302.56	320.93 000775
4/15/25 00056 3/28/25 19318 202503 320-53800-		*	800.00	
4/15/25 00044 3/26/25 14645 202503 330-57200-	AQUATIC WEED MANAGEMENT, INC 	*	1,510.00	800.00 000777
	CSS OF CENTRAL FLORIDA			1 510 00 000778

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CSS OF CENTRAL FLORIDA

1,510.00 000778

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 5/29/25 PAGE 2
*** CHECK DATES 03/22/2025 - 05/22/2025 *** HAMMOCK RESERVE GENERAL FUND
BANK A GENERAL FUND

CHECK VEND# DATE	INVOICEEXPENSED TO DATE INVOICE YRMO DPT ACCT# 8	VENDOR NAME SUB SUBCLASS	STATUS	AMOUNT	CHECK AMOUNT #
4/15/25 00034	1/22/25 8 202501 310-51300-	31400	*	100.00	
	AMORT SERIES 2022 2-1-25	DISCLOSURE SERVICES LLC			100.00 000779
4/15/25 00006	4/01/25 274 202504 310-51300-3		*	3,750.00	
	MANAGEMENT FEES APR25 4/01/25 274 202504 310-51300-	35200	*	105.00	
	WEBSITE ADMIN APR25 4/01/25 274 202504 310-51300-		*	157.50	
	INFORMATION TECH APR25 4/01/25 274 202504 310-51300-		*	656.25	
	DISSEMINATION SVCS APR25 4/01/25 274 202504 330-57200-	48300	*	1,250.00	
	AMENITY ACCESS APR25 4/01/25 274 202504 310-51300-	51000	*	1.32	
	OFFICE SUPPLIES APR25 4/01/25 274 202504 310-51300-	42000	*	79.38	
	POSTAGE APR25 4/01/25 275 202504 320-53800-	34000	*	1,666.67	
	FIELD MANAGEMENT APR25	GOVERNMENTAL MANAGEMENT SERVI	CES-CF		7,666.12 000780
4/15/25 00041	4/01/25 26889 202504 330-57200-	48500	*	1,975.00	
	POOL MAINTENANCE APR25	MCDONNELL CORPORATION DBA RES	SORT		1,975.00 000781
4/15/25 00027	3/27/25 16975 202503 320-53800-	47300	*	396.48	
	REPLC SPRAYS/BUBBLERS/ROT 4/01/25 17081 202504 320-53800-		*	15,201.92	
	LANDSCAPE MAINT APR25	PRINCE & SONS, INC.			15,598.40 000782
4/22/25 00031	4/16/25 04162025 202504 300-20700-3	10000	*	3,787.06	
	FY25 S2020 DEBT SVC ASSES 4/16/25 04162025 202504 300-20700-	10000	*	3,403.46	
	FY25 S2021 DEBT SVC ASSES 4/16/25 04162025 202504 300-20700-	10000	*	9,809.30	
	FY25 S2022 DEBT SVC ASSES	HAMMOCK RESERVE CDD C/O USBAN	IK 		16,999.82 000783
4/22/25 00025	4/15/25 12038 202503 310-51300-		*	516.00	
	GENERAL COUNSEL MAR25	KILINSKI VAN WYK PLLC			516.00 000784
4/29/25 00038	4/22/25 22445853 202503 310-51300-3	31100	*	1,557.50	
	GENERAL ENGINEERING MAR25	DEWBERRY ENGINEERS INC.			

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AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 5/29/25 PAGE 3
*** CHECK DATES 03/22/2025 - 05/22/2025 *** HAMMOCK RESERVE GENERAL FUND

*** CHECK DATES	03/22/2025 - 05/22/2025 *** H. B.	AMMOCK RESERVE GENERAL FUND ANK A GENERAL FUND			
CHECK VEND# DATE	INVOICEEXPENSED TO DATE INVOICE YRMO DPT ACCT#	VENDOR NAME SUB SUBCLASS	STATUS	TRUOMA	CHECK AMOUNT #
4/29/25 00006	2/28/25 271 202502 320-53800- GENERAL MAINTENANCE FEB25	48000	*	2,290.00	
	2/28/25 271 202502 330-57200- AMENITY REPAIRS FEB25		*	1,769.34	
	2/28/25 272 202502 330-57200- AMENITY REPAIRS FEB25	48000	*	300.00	
	2/28/25 273 202502 320-53800- MILTON-FENCE REPAIRS	49000	*	19,128.74	
		GOVERNMENTAL MANAGEMENT SERVICES-CF			23,488.08 000786
4/29/25 00048	4/10/25 64835971 202504 330-57200-	48100	*	40.00	
	PEST CONTROL APR25	MASSEY SERVICES, INC.			40.00 000787
4/29/25 00027	1/08/25 16044 202501 320-53800-		*	164.65	
	REPLCD NOZZLES/SPRAYS 4/10/25 17254 202504 320-53800-	47300	*	969.99	
	REPLCD LATERAL/HEADS 4/18/25 17325 202504 320-53800-	46300	*	7,020.00	
	PINE BARK MULCH - WALLS 4/22/25 17341 202504 320-53800-	47300	*	104.50	
	REPLC 6" SPRAYS/NOZZLES	PRINCE & SONS, INC.			8,259.14 000788
5/08/25 00056	4/25/25 19559 202504 320-53800-	47000	*	800.00	
	POND HERBICIDE APR25	AQUATIC WEED MANAGEMENT, INC			800.00 000789
5/08/25 00044	4/28/25 14866 202504 330-57200-	48200	*	1,425.00	
	CLEANING SVCS APR25	CSS OF CENTRAL FLORIDA			1,425.00 000790
5/08/25 00037	5/08/25 05082025 202505 300-15500-		*	3,442.08	
	PLAYGROUND LEASE JUN25 5/08/25 05082025 202505 300-15500-	10000	*	3,733.19	
	PLAYGROUND LEASE JUN25	HEIDI BONNETT DBA HNB PROPERTY, LLC			7,175.27 000791
	5/01/25 27222 202505 330-57200-		*	1,975.00	
	POOL MAINTENANCE- MAY25	MCDONNELL CORPORATION DBA RESORT			1,975.00 000792
5/08/25 00027	5/01/25 17706 202505 320-53800-	46200		15,201.92	
	LANDSCAPE MAINT- MAY25	PRINCE & SONS, INC.			15,201.92 000793

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AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTATION OF A CHECK DATES 03/22/2025 - 05/22/2025 *** HAMMOCK RESERVE GENERAL FUND BANK A GENERAL FUND	TER CHECK REGISTER	RUN 5/29/25	PAGE 4
CHECK VEND#INVOICEEXPENSED TO VENDOR NAME DATE DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	STATUS	AMOUNT	CHECK AMOUNT #
5/08/25 00049 4/30/25 12144108 202504 330-57200-34500 SECURITY SVCS- APR25		1,822.08	
SECURITAS SECURITY SERVICES N	USA INC		1,822.08 000794
5/08/25 00019 5/08/25 05082025 202505 300-15500-10000 PLAYGROUND LEASE JUN25	*	1,490.80	
WHFS LLC			1,490.80 000795
5/16/25 00050 5/14/25 53-BID-7 202505 330-57200-54000 POOL PERMIT 56-60-2432270	*	280.00	
FLORIDA DEPT OF HEALTH IN PO	LK CNTY		280.00 000796
5/16/25 00060 5/01/25 00070922 202504 310-51300-48000	*	378.41	
GANNETT MEDIA CORP DBA GANNET	TT		378.41 000797
BOS MEETING 4.14.25 GANNETT MEDIA CORP DBA GANNE: 5/16/25 00006 5/01/25 278 202505 310-51300-34000 MANAGEMENT FEES MAY25	*	3,750.00	
5/01/25 278 202505 310-51300-35200 WEBSITE ADMIN MAY25	*	105.00	
WEBSIE ADMIN MAY25 5/01/25 278 202505 310-51300-35100 INFORMATION TECH MAY25	*	157.50	
5/01/25 278 202505 310-51300-31400 DISSEMINATION SVC MAY25	*	656.25	
5/01/25 278 202505 330-57200-48300 AMENITY ACCESS MAY25	*	1,250.00	
5/01/25 278 202505 310-51300-51000 OFFICE SUPPLIES MAY25	*	3.37	
5/01/25 278 202505 310-51300-42000 POSTAGE MAY25	*	64.02	
5/01/25 279 202505 320-53800-34000 FIELD MANAGEMENT MAY25	*	1,666.67	
GOVERNMENTAL MANAGEMENT SERV	ICES-CF		7,652.81 000798
5/22/25 00025 5/18/25 12292 202504 310-51300-31500 GENERAL COUNSEL APR25	*	1,525.50	
GENERAL COUNSEL AFR25 KILINSKI VAN WYK PLLC			1,525.50 000799
	BANK A		

HAMR HAMMOCK RESERV ZYAN

581,025.39

TOTAL FOR REGISTER

SECTION 2

Community Development District

Unaudited Financial Reporting April 30, 2025



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Community Development District

Combined Balance Sheet April 30, 2025

		General	D	ebt Service		al Projects	Сар	ital Reserve		Totals
		Fund		Fund		Fund		Fund	Gove	nmental Funds
Assets:										
Cash:										
Operating Account	\$	118,390	\$	_	\$	_	\$	_	\$	118,390
State Board of Administration	\$	381,589	\$	_	\$	_	\$	_	\$	381,589
Capital Projects Account	\$	-	\$	_	\$	965	\$	_	\$	965
Capital Reserve Account	\$	_	\$	_	\$	-	\$	197,764	\$	197,764
Investments:	•		*		Ψ		Ψ	177,701	*	137,701
Series 2020										
Reserve	\$	_	\$	154.000	\$	_	\$	_	\$	154,000
Revenue	\$	_	\$	340,815	\$	_	\$	_	\$	340,815
<u>Series 2021</u>	•		•	,	•		•		,	
Reserve	\$	_	\$	138,261	\$	_	\$	-	\$	138,261
Revenue	\$	_	\$	319.804	\$	_	\$	_	\$	319,804
Prepayment	\$	_	\$	107	\$	_	\$	_	\$	107
Cost of Issuance	\$	_	\$	-	\$	1	\$	_	\$	1
Series 2022	•		*		Ψ	-	Ψ		*	-
Reserve	\$	_	\$	398,058	\$	_	\$	_	\$	398,058
Revenue	\$	_	\$	981,055	\$	_	\$	_	\$	981,055
Prepayment	\$	_	\$	24	\$	_	\$	_	\$	24
Due from Developer	\$	_	\$		\$	6,000	\$	_	\$	6,000
Due from General Fund	\$	_	\$	71	\$	-	\$	_	\$	71
Prepaid Expenses	\$	9,003	\$, 1	\$	_	\$	_	\$	9,003
Trepaid Expenses	Ψ	7,003	Ψ		Ψ		Ψ		Ψ	7,003
Total Assets	\$	508,982	\$	2,332,194	\$	6,966	\$	197,764	\$	3,045,906
Liabilities:										
Liabilities: Accounts Payable	\$	5,951	\$	-	\$	-	\$	-	\$	5,951
	\$ \$	5,951 71	\$ \$	<u>-</u> -	\$ \$		\$ \$	-	\$ \$	
Accounts Payable Due to Debt Service	\$	71	\$		\$		\$		\$	71
Accounts Payable Due to Debt Service Total Liabilites		,		-		-				71
Accounts Payable Due to Debt Service Total Liabilites Fund Balance:	\$	71	\$	- -	\$: :	\$:	\$	71
Accounts Payable Due to Debt Service Total Liabilites Fund Balance: Nonspendable:	\$ \$	71 6,022	\$ \$:	\$:	\$ \$:	\$	6,022
Accounts Payable Due to Debt Service Total Liabilites Fund Balance: Nonspendable: Prepaid Items	\$	71	\$	- -	\$:	\$		\$	71
Accounts Payable Due to Debt Service Total Liabilites Fund Balance: Nonspendable: Prepaid Items Restricted for:	\$ \$	71 6,022	\$ \$ \$	-	\$ \$ \$	-	\$ \$ \$		\$ \$	6,022 9,003
Accounts Payable Due to Debt Service Total Liabilites Fund Balance: Nonspendable: Prepaid Items Restricted for: Debt Service - Series 2020	\$ \$ \$	71 6,022	\$ \$ \$ \$	- 494,831	\$ \$ \$	- - - -	\$ \$ \$		\$ \$ \$	6,022 9,003 494,831
Accounts Payable Due to Debt Service Total Liabilites Fund Balance: Nonspendable: Prepaid Items Restricted for: Debt Service - Series 2020 Debt Service - Series 2021	\$ \$ \$ \$ \$	71 6,022	\$ \$ \$ \$ \$	- 494,831 458,186	\$ \$ \$ \$ \$	- - - -	\$ \$ \$ \$ \$		\$ \$ \$ \$	9,003 494,831 458,186
Accounts Payable Due to Debt Service Total Liabilites Fund Balance: Nonspendable: Prepaid Items Restricted for: Debt Service - Series 2020 Debt Service - Series 2021 Debt Service - Series 2022	\$ \$ \$ \$ \$ \$	71 6,022	\$ \$ \$ \$ \$ \$	- 494,831 458,186 1,379,177	\$ \$ \$ \$ \$ \$		\$ \$ \$ \$ \$ \$		\$ \$ \$ \$ \$ \$	9,003 494,831 458,186 1,379,177
Accounts Payable Due to Debt Service Total Liabilites Fund Balance: Nonspendable: Prepaid Items Restricted for: Debt Service - Series 2020 Debt Service - Series 2021 Debt Service - Series 2022 Capital Projects - Series 2020	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	71 6,022	\$ \$ \$ \$ \$ \$	494,831 458,186 1,379,177 -	\$ \$ \$ \$ \$ \$ \$	- - - - 965	\$ \$ \$ \$ \$ \$		\$ \$ \$ \$ \$ \$	9,003 494,831 458,186 1,379,177 965
Accounts Payable Due to Debt Service Total Liabilites Fund Balance: Nonspendable: Prepaid Items Restricted for: Debt Service - Series 2020 Debt Service - Series 2021 Debt Service - Series 2022 Capital Projects - Series 2020 Capital Projects - Series 2021	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	71 6,022	\$ \$ \$ \$ \$ \$ \$	- 494,831 458,186 1,379,177 - -	\$ \$ \$ \$ \$ \$ \$	- - - - 965 1	\$ \$ \$ \$ \$ \$ \$	- - - - - -	\$ \$ \$ \$ \$ \$ \$	9,003 494,831 458,186 1,379,177 965 1
Accounts Payable Due to Debt Service Total Liabilites Fund Balance: Nonspendable: Prepaid Items Restricted for: Debt Service - Series 2020 Debt Service - Series 2021 Debt Service - Series 2022 Capital Projects - Series 2021 Capital Projects - Series 2021 Capital Projects - Series 2022	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	71 6,022	\$ \$ \$ \$ \$ \$	494,831 458,186 1,379,177 -	\$ \$ \$ \$ \$ \$ \$	- - - - 965	\$ \$ \$ \$ \$ \$		\$ \$ \$ \$ \$ \$	9,003 494,831 458,186 1,379,177 965
Accounts Payable Due to Debt Service Total Liabilites Fund Balance: Nonspendable: Prepaid Items Restricted for: Debt Service - Series 2020 Debt Service - Series 2021 Debt Service - Series 2022 Capital Projects - Series 2021 Capital Projects - Series 2021 Capital Projects - Series 2021 Assigned for:	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	71 6,022	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 494,831 458,186 1,379,177 - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - 965 1	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,003 494,831 458,186 1,379,177 965 1 6,000
Accounts Payable Due to Debt Service Total Liabilites Fund Balance: Nonspendable: Prepaid Items Restricted for: Debt Service - Series 2020 Debt Service - Series 2021 Debt Service - Series 2021 Capital Projects - Series 2020 Capital Projects - Series 2021 Capital Projects - Series 2021 Capital Projects - Series 2022 Assigned for: Capital Reserves	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,003	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 494,831 458,186 1,379,177 - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - 965 1	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - - 197,764	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,003 494,831 458,186 1,379,177 965 1 6,000
Accounts Payable Due to Debt Service Total Liabilites Fund Balance: Nonspendable: Prepaid Items Restricted for: Debt Service - Series 2020 Debt Service - Series 2021 Debt Service - Series 2022 Capital Projects - Series 2020 Capital Projects - Series 2021 Capital Projects - Series 2021 Assigned for:	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	71 6,022	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 494,831 458,186 1,379,177 - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - 965 1	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,003 494,831 458,186 1,379,177 965 1
Accounts Payable Due to Debt Service Total Liabilites Fund Balance: Nonspendable: Prepaid Items Restricted for: Debt Service - Series 2020 Debt Service - Series 2021 Debt Service - Series 2021 Capital Projects - Series 2020 Capital Projects - Series 2021 Capital Projects - Series 2021 Capital Reserves	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,003	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 494,831 458,186 1,379,177 - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - 965 1	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - - 197,764	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,003 494,831 458,186 1,379,177 965 1 6,000
Accounts Payable Due to Debt Service Total Liabilites Fund Balance: Nonspendable: Prepaid Items Restricted for: Debt Service - Series 2020 Debt Service - Series 2021 Debt Service - Series 2022 Capital Projects - Series 2020 Capital Projects - Series 2021 Capital Projects - Series 2022 Assigned for: Capital Reserves Unassigned	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,003 493,957	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 494,831 458,186 1,379,177 - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - 965 1 6,000	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - 197,764	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,003 494,831 458,186 1,379,177 965 1 6,000 197,764 493,957

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted	Pror	ated Budget		Actual		
	Budget	Thr	u 04/30/25	Thr	u 04/30/25	V	ariance
Revenues:							
Assessments - Tax Roll	\$ 842,100	\$	836,215	\$	836,215	\$	-
Interest Income	\$ -	\$	-	\$	1,589	\$	1,589
Other Income	\$ -	\$	-	\$	30	\$	30
Total Revenues	\$ 842,100	\$	836,215	\$	837,834	\$	1,619
Expenditures:							
General & Administrative:							
Supervisor Fees	\$ 12,000	\$	7,000	\$	2,600	\$	4,400
Employer FICA Expense	\$ -	\$	138	\$	138	\$	-
Engineering	\$ 15,000	\$	8,750	\$	4,555	\$	4,195
Attorney	\$ 25,000	\$	14,583	\$	6,809	\$	7,775
Annual Audit	\$ 9,200	\$	-	\$	-	\$	-
Assessment Administration	\$ 5,565	\$	5,565	\$	5,565	\$	-
Arbitrage	\$ 1,350	\$	450	\$	450	\$	-
Dissemination	\$ 7,875	\$	4,594	\$	4,694	\$	(100)
Trustee Fees	\$ 12,123	\$	9,765	\$	9,765	\$	-
Management Fees	\$ 45,000	\$	26,250	\$	26,250	\$	-
Information Technology	\$ 1,890	\$	1,103	\$	1,103	\$	-
Website Maintenance	\$ 1,260	\$	735	\$	735	\$	-
Postage & Delivery	\$ 1,000	\$	583	\$	654	\$	(70)
Insurance	\$ 6,334	\$	6,334	\$	6,334	\$	-
Copies	\$ 500	\$	292	\$	80	\$	212
Legal Advertising	\$ 2,500	\$	1,458	\$	1,683	\$	(224)
Other Current Charges	\$ 1,550	\$	1,550	\$	4,937	\$	(3,387)
Office Supplies	\$ 625	\$	365	\$	11	\$	353
Dues, Licenses & Subscriptions	\$ 175	\$	175	\$	175	\$	-
Total General & Administrative	\$ 148,947	\$	89,689	\$	76,536	\$	13,153

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

		Adopted	Pro	ated Budget		Actual		
		Budget	Thr	u 04/30/25	Thr	u 04/30/25		Variance
Operations & Maintenance								
•								
Field Expenditures	¢	22.022	¢	22.045	¢	22.045	¢	
Property Insurance	\$	22,923	\$	22,045	\$	22,045	\$	-
Field Management	\$	20,000	\$	11,667	\$	11,667	\$	(0) 2,920
Landscape Maintenance Landscape Replacement	\$ \$	190,000 40,000	\$ \$	110,833 23,333	\$ \$	107,913 11,105	\$ \$	12,228
Pond Maintenance	\$	10,200	\$ \$	23,333 5,950	\$ \$	5,600	\$	350
Streetlights	\$	30,360	\$	17,710	\$ \$	20,881	\$	(3,171)
Electric	\$	12,000	\$	7,000	\$	6,573	\$	427
Sidewalk & Asphalt Maintenance	\$	2,500	\$	1,458	\$	0,373	\$	1,458
Irrigation Repairs	\$	7,000	\$	4,083	\$	3,479	\$	604
General Repairs & Maintenance	\$	22,500	\$	13,125	\$	14,852	\$	(1,727)
Contingency	\$	10,000	\$	5,833	\$	44,454	\$	(38,620)
Containgency	Ψ	10,000	Ψ	3,033	Ψ	11,131	Ψ	(50,020)
Subtotal Field Expenditures	\$	367,483	\$	223,038	\$	248,569	\$	(25,531)
Amenity Expenditures								
Amenity - Electric	\$	14,500	\$	8,458	\$	5,282	\$	3,176
Amenity - Water	\$	10,000	\$	5,833	\$	3,596	\$	2,237
Playground Lease	\$	103,993	\$	60,662	\$	60,662	\$	0
Internet	\$	1,500	\$	875	\$	700	\$	175
Pest Control	\$	528	\$	308	\$	280	\$	28
Janitorial Services	\$	18,080	\$	10,547	\$	9,500	\$	1,047
Security Services	\$	36,000	\$	21,000	\$	15,571	\$	5,429
Pool Maintenance	\$	23,700	\$	13,825	\$	14,275	\$	(450)
Amenity Management	\$	15,000	\$	8,750	\$	8,750	\$	-
Amenity Repairs & Maintenance	\$	10,000	\$	5,833	\$	7,623	\$	(1,789)
Dog Park Water Filtration	\$	6,500	\$	3,792	\$	-	\$	3,792
Annual Maintenance of Water Filtration System	\$	2,400	\$	1,400	\$	-	\$	1,400
Contingency	\$	15,000	\$	8,750	\$	8,608	\$	142
Subtotal Amenity Expenditures	\$	257,201	\$	150,034	\$	134,847	\$	15,186
Total Operations & Maintenance	\$	624,684	\$	373,072	\$	383,416	\$	(10,344)
	4	521,553	7	5 : 5 , 5 : 2	4	200,120	4	(==,==)
Total Expenditures	\$	773,631	\$	462,761	\$	459,953	\$	2,808
Excess (Deficiency) of Revenues over Expenditures	\$	68,469			\$	377,881		
Other Financing Sources/(Uses):								
Transfer In/(Out)	\$	(68,469)	\$	(68,469)	\$	(68,469)	\$	-
Total Other Financing Sources/(Uses)	\$	(68,469)	\$	(68,469)	\$	(68,469)		
Not Change in Fund Palance	\$				\$	300 412		
Net Change in Fund Balance	•				3	309,412		
Fund Balance - Beginning	\$	-			\$	193,548		
Fund Balance - Ending	\$	-			\$	502,960		

Community Development District

Debt Service Fund Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted		Pror	ated Budget		Actual		
		Budget	Thr	u 04/30/25	Thr	u 04/30/25	V	ariance
Revenues:								
Assessments - Tax Roll	\$	308,327	\$	305,871	\$	305,871	\$	-
Interest	\$	6,761	\$	7,888	\$	7,888	\$	-
Total Revenues	\$	315,088	\$	313,759	\$	313,759	\$	-
Expenditures:								
Interest - 11/1	\$	98,256	\$	98,256	\$	98,256	\$	-
Principal - 5/1	\$	110,000	\$	-	\$	-	\$	-
Interest - 5/1	\$	98,256	\$	-	\$	-	\$	-
Total Expenditures	\$	306,513	\$	98,256	\$	98,256	\$	-
Excess (Deficiency) of Revenues over Expenditures	\$	8,575			\$	215,503		
Other Financing Sources/(Uses):								
Transfer In/(Out)	\$	-	\$	-	\$	(1,177)	\$	(1,177)
Total Other Financing Sources/(Uses)	\$	-	\$	-	\$	(1,177)	\$	(1,177)
Net Change in Fund Balance	\$	8,575			\$	214,327		
Fund Balance - Beginning	\$	127,663			\$	280,505		
Fund Balance - Ending	\$	136,238			\$	494,831		

Community Development District

Debt Service Fund Series 2021

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted		Pror	ated Budget		Actual		
		Budget	Thr	u 04/30/25	Thr	ru 04/30/25	Va	riance
Revenues:								
Assessments - Tax Roll	\$	276,824	\$	274,889	\$	274,889	\$	-
Interest	\$	6,135	\$	7,374	\$	7,374	\$	-
Total Revenues	\$	282,959	\$	282,263	\$	282,263	\$	-
Expenditures:								
Interest - 11/1	\$	83,388	\$	83,388	\$	83,388	\$	-
Principal - 5/1	\$	110,000	\$	-	\$	-	\$	-
Interest - 5/1	\$	83,388	\$	-	\$	-	\$	-
Total Expenditures	\$	276,775	\$	83,388	\$	83,388	\$	-
Excess (Deficiency) of Revenues over Expenditures	\$	6,184			\$	198,875		
Net Change in Fund Balance	\$	6,184			\$	198,875		
Fund Balance - Beginning	\$	120,342			\$	259,311		
Fund Balance - Ending	\$	126,526			\$	458,186		

Community Development District

Debt Service Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted	Pror	ated Budget		Actual		
	Budget	Thr	u 04/30/25	Th	ru 04/30/25	V	ariance
Revenues:							
Assessments - Tax Roll	\$ 797,850	\$	792,271	\$	792,271	\$	-
Interest	\$ 37,305	\$	23,140	\$	23,140	\$	-
Total Revenues	\$ 835,155	\$	815,411	\$	815,411	\$	-
Expenditures:							
Interest - 11/1	\$ 290,483	\$	290,483	\$	290,483	\$	-
Special Call - 2/1	\$ -	\$	-	\$	5,000	\$	(5,000)
Interest - 2/1	\$ -	\$	-	\$	63	\$	(63)
Principal - 5/1	\$ 215,000	\$	-	\$	-	\$	-
Interest - 5/1	\$ 290,483	\$	-	\$	-	\$	-
Total Expenditures	\$ 795,965	\$	290,483	\$	295,545	\$	(5,063)
Excess (Deficiency) of Revenues over Expenditures	\$ 39,190			\$	519,866		
Net Change in Fund Balance	\$ 39,190			\$	519,866		
Fund Balance - Beginning	\$ 66,273			\$	859,311		
Fund Balance - Ending	\$ 105,463			\$	1,379,177		

Community Development District

Capital Projects Fund Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adop	ted	Prorate	d Budget		Actual		
	Budg	get	Thru 04/30/2		Thru 04/30/25		Variance	
Revenues								
Developer Contributions	\$	-	\$	-	\$	1,000	\$	1,000
Interest	\$	-	\$	-	\$	3	\$	3
Total Revenues	\$	-	\$	-	\$	1,003	\$	1,003
Expenditures:								
Capital Outlay	\$	-	\$	-	\$	1,180	\$	(1,180)
Contingency	\$	-	\$	-	\$	349	\$	(349)
Total Expenditures	\$	-	\$	-	\$	1,529	\$	(1,529)
Excess (Deficiency) of Revenues over Expenditures	\$	-			\$	(526)		
Other Financing Sources/(Uses)								
Transfer In/(Out)	\$	-	\$	-	\$	1,177	\$	1,177
Total Other Financing Sources (Uses)	\$	-	\$	-	\$	1,177	\$	1,177
Net Change in Fund Balance	\$	-			\$	651		
Fund Balance - Beginning	\$	-			\$	314		
Fund Balance - Ending	\$	-			\$	965		

Community Development District

Capital Projects Fund Series 2021

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted	P	rorated Budge	et	Actual		
	Budget	T	Chru 04/30/2	5 Thru	ı 04/30/25	Va	ariance
Revenues							
Interest	\$	- \$;	- \$	0	\$	0
Total Revenues	\$	- \$		- \$	0	\$	0
Expenditures:							
Capital Outlay	\$	- \$;	- \$	-	\$	-
Total Expenditures	\$	- \$		- \$	-	\$	-
Excess (Deficiency) of Revenues over Expenditures	\$	-		\$	0		
Fund Balance - Beginning	\$	-		\$	1		
Fund Balance - Ending	\$	-		\$	1		

Community Development District

Capital Projects Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Adopted	F	rorated	Budget	A	Actual		
	Budget	7	Γhru 04 _/	/30/25	Thru	04/30/25	Va	ariance
Revenues								
Developer Contributions	\$	- 5	5	-	\$	112	\$	112
Total Revenues	\$	- 5	5	-	\$	112	\$	112
Expenditures:								
Capital Outlay - Phase 3	\$	- \$	3	-	\$	112	\$	(112)
Total Expenditures	\$	- 5	5	-	\$	112	\$	(112)
Excess (Deficiency) of Revenues over Expenditures	\$	-			\$	-		
Fund Balance - Beginning	\$	-			\$	6,000		
Fund Balance - Ending	\$	-			\$	6,000		

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

	Α	dopted	Prora	ated Budget		Actual		
]	Budget	Thru	04/30/25	Thr	u 04/30/25	V	ariance
Revenues								
Interest	\$	-	\$	-	\$	3,140	\$	3,140
Total Revenues	\$	-	\$	-	\$	3,140	\$	3,140
Expenditures:								
Capital Outlay	\$	-	\$	-	\$	-	\$	-
Total Expenditures	\$	-	\$		\$		\$	-
Excess (Deficiency) of Revenues over Expenditures	\$	-			\$	3,140		
Other Financing Sources/(Uses)								
Transfer In/(Out)	\$	68,469	\$	68,469	\$	68,469	\$	-
Total Other Financing Sources (Uses)	\$	68,469	\$	68,469	\$	68,469	\$	-
Net Change in Fund Balance	\$	68,469			\$	71,609		
Fund Balance - Beginning	\$	-			\$	126,155		
Fund Balance - Ending	\$	68,469			\$	197,764		

Community Development District Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - Tax Roll	\$ - \$	11,981 \$	788,875 \$	8,395 \$	10,595 \$	5,972 \$	10,396 \$	- \$	- \$	- \$	- \$	- \$	836,215
Interest Income	\$ - \$	- \$	- \$	- \$	- \$	188 \$	1,401 \$	- \$	- \$	- \$	- \$	- \$	1,589
Other Income	\$ 30 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	30
Total Revenues	\$ 30 \$	11,981 \$	788,875 \$	8,395 \$	10,595 \$	6,160 \$	11,798 \$	- \$	- \$	- \$	- \$	- \$	837,834
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ 2,600 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	2,600
Employer FICA Expense	\$ - \$	- \$	- \$	- \$	77 \$	- \$	61 \$	- \$	- \$	- \$	- \$	- \$	138
Engineering	\$ - \$	505 \$	540 \$	720 \$	1,233 \$	1,558 \$	- \$	- \$	- \$	- \$	- \$	- \$	4,555
Attorney	\$ 609 \$	1,032 \$	247 \$	586 \$	2,293 \$	516 \$	1,526 \$	- \$	- \$	- \$	- \$	- \$	6,809
Annual Audit	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
Assessment Administration	\$ 5,565 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	5,565
Arbitrage	\$ - \$	450 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	450
Dissemination	\$ 656 \$	656 \$	656 \$	756 \$	656 \$	656 \$	656 \$	- \$	- \$	- \$	- \$	- \$	4,694
Trustee Fees	\$ 6,061 \$	3,704 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	9,765
Management Fees	\$ 3,750 \$	3,750 \$	3,750 \$	3,750 \$	3,750 \$	3,750 \$	3,750 \$	- \$	- \$	- \$	- \$	- \$	26,250
Information Technology	\$ 158 \$	158 \$	158 \$	158 \$	158 \$	158 \$	158 \$	- \$	- \$	- \$	- \$	- \$	1,103
Website Maintenance	\$ 105 \$	105 \$	105 \$	105 \$	105 \$	105 \$	105 \$	- \$	- \$	- \$	- \$	- \$	735
Postage & Delivery	\$ 91 \$	25 \$	86 \$	20 \$	117 \$	235 \$	79 \$	- \$	- \$	- \$	- \$	- \$	654
Insurance	\$ 6,334 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	6,334
Copies	\$ 5 \$	- \$	- \$	50 \$	- \$	25 \$	- \$	- \$	- \$	- \$	- \$	- \$	80
Legal Advertising	\$ 983 \$	- \$	- \$	- \$	- \$	321 \$	378 \$	- \$	- \$	- \$	- \$	- \$	1,683
Other Current Charges	\$ 42 \$	4,659 \$	41 \$	42 \$	44 \$	65 \$	45 \$	- \$	- \$	- \$	- \$	- \$	4,937
Boundary Amendment Expenses	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
Office Supplies	\$ 4 \$	1 \$	1 \$	1 \$	1 \$	3 \$	1 \$	- \$	- \$	- \$	- \$	- \$	11
Dues, Licenses & Subscriptions	\$ 175 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	175
Total General & Administrative	\$ 27,137 \$	15,046 \$	5,584 \$	6,186 \$	8,432 \$	7,391 \$	6,759 \$	- \$	- \$	- \$	- \$	- \$	76,536

Community Development District Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Operations & Maintenance													
Field Expenditures													
Property Insurance	\$ 22,045 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	22,045
Field Management	\$ 1,667 \$	1,667 \$	1,667 \$	1,667 \$	1,667 \$	1,667 \$	1,667 \$	- \$	- \$	- \$	- \$	- \$	11,667
Landscape Maintenance	\$ 15,202 \$	15,202 \$	16,702 \$	15,202 \$	15,202 \$	15,202 \$	15,202 \$	- \$	- \$	- \$	- \$	- \$	107,913
Landscape Replacement	\$ 150 \$	- \$	- \$	- \$	3,560 \$	375 \$	7,020 \$	- \$	- \$	- \$	- \$	- \$	11,105
Pond Maintenance	\$ 800 \$	800 \$	800 \$	800 \$	800 \$	800 \$	800 \$	- \$	- \$	- \$	- \$	- \$	5,600
Streetlights	\$ 2,932 \$	2,932 \$	2,932 \$	2,932 \$	2,976 \$	3,159 \$	3,019 \$	- \$	- \$	- \$	- \$	- \$	20,881
Electric	\$ 907 \$	1,127 \$	679 \$	836 \$	1,104 \$	1,007 \$	913 \$	- \$	- \$	- \$	- \$	- \$	6,573
Irrigation Repairs	\$ 86 \$	120 \$	210 \$	295 \$	852 \$	842 \$	1,074 \$	- \$	- \$	- \$	- \$	- \$	3,479
General Repairs & Maintenance	\$ 3,507 \$	826 \$	7,728 \$	500 \$	2,290 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	14,852
Contingency	\$ 1,050 \$	- \$	- \$	- \$	19,129 \$	24,275 \$	- \$	- \$	- \$	- \$	- \$	- \$	44,454
Subtotal Field Expenditures	\$ 48,346 \$	22,673 \$	30,717 \$	22,231 \$	47,579 \$	47,327 \$	29,695 \$	- \$	- \$	- \$	- \$	- \$	248,569
Amenity Expenditures													
Amenity - Electric	\$ 522 \$	696 \$	785 \$	782 \$	815 \$	839 \$	842 \$	- \$	- \$	- \$	- \$	- \$	5,282
Amenity - Water	\$ 518 \$	568 \$	592 \$	512 \$	482 \$	442 \$	482 \$	- \$	- \$	- \$	- \$	- \$	3,596
Playground Lease	\$ 8,666 \$	8,666 \$	8,666 \$	8,666 \$	8,666 \$	8,666 \$	8,666 \$	- \$	- \$	- \$	- \$	- \$	60,662
Internet	\$ 100 \$	100 \$	100 \$	100 \$	100 \$	100 \$	100 \$	- \$	- \$	- \$	- \$	- \$	700
Pest Control	\$ 40 \$	40 \$	40 \$	40 \$	40 \$	40 \$	40 \$	- \$	- \$	- \$	- \$	- \$	280
Janitorial Services	\$ 875 \$	1,455 \$	1,415 \$	1,415 \$	1,405 \$	1,510 \$	1,425 \$	- \$	- \$	- \$	- \$	- \$	9,500
Security Services	\$ 2,467 \$	2,591 \$	1,822 \$	1,738 \$	1,829 \$	3,303 \$	1,822 \$	- \$	- \$	- \$	- \$	- \$	15,571
Pool Maintenance	\$ 2,330 \$	1,880 \$	1,880 \$	2,260 \$	1,975 \$	1,975 \$	1,975 \$	- \$	- \$	- \$	- \$	- \$	14,275
Amenity Management	\$ 1,250 \$	1,250 \$	1,250 \$	1,250 \$	1,250 \$	1,250 \$	1,250 \$	- \$	- \$	- \$	- \$	- \$	8,750
Amenity Repairs & Maintenance	\$ 1,438 \$	240 \$	1,211 \$	2,338 \$	2,069 \$	325 \$	- \$	- \$	- \$	- \$	- \$	- \$	7,623
Dog Park Water Filtration	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
Annual Maintenance of Water Filtration System	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
Contingency	\$ - \$	- \$	569 \$	8,039 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	8,608
Subtotal Amenity Expenditures	\$ 18,207 \$	17,486 \$	18,332 \$	27,140 \$	18,631 \$	18,450 \$	16,602 \$	- \$	- \$	- \$	- \$	- \$	134,847
Total Operations & Maintenance	\$ 66,553 \$	40,159 \$	49,049 \$	49,372 \$	66,210 \$	65,777 \$	46,297 \$	- \$	- \$	- \$	- \$	- \$	383,416
Total Expenditures	\$ 93,690 \$	55,205 \$	54,633 \$	55,558 \$	74,643 \$	73,168 \$	53,056 \$	- \$	- \$	- \$	- \$	- \$	459,953
Excess (Deficiency) of Revenues over Expenditures	\$ (93,660) \$	(43,224) \$	734,243 \$	(47,163) \$	(64,048) \$	(67,008) \$	(41,258) \$	- \$	- \$	- \$	- \$	- \$	377,881
	 (35,555)	(10, <u>221)</u>	——— ў том ф	(17,100)- ¥	(0 1,0 10) ·	(37,000)- \$	(*1) <u>5</u> 00) ψ				_		
Other Financing Sources/Uses:													
Transfer In/(Out)	\$ - \$	- \$	- \$	- \$	- \$	(68,469) \$	- \$	- \$	- \$	- \$	- \$	- \$	(68,469)
Total Other Financing Sources/Uses	\$ - \$	- \$	- \$	- \$	- \$	(68,469) \$	- \$	- \$	- \$	- \$	- \$	- \$	(68,469)
· · · · · · · · · · · · · · · · · · ·													

Community Development District

Long Term Debt Report

Series 2020, Sp	oecial Assessment	Revenue Bonds
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Interest Rate: 2.625%, 3.250%, 4.000%

Maturity Date: 5/1/2051

Reserve Fund Definition 50% Maximum Annual Debt Service

Reserve Fund Requirement \$154,000 Reserve Fund Balance \$154,000

 Bonds Outstanding - 10/22/20
 \$5,380,000

 Principal - 5/1/22
 (\$100,000)

 Principal - 5/1/23
 (\$105,000)

 Principal - 5/1/24
 (\$110,000)

Current Bonds Outstanding \$5,065,000

Series 2021, Special Assessment Revenue Bonds

Interest Rate: 2.375%, 3.000%, 3.375%, 4.000%

Maturity Date: 5/1/2051

Reserve Fund Definition 50 % Maximum Annual Debt Service

Reserve Fund Requirement \$138,261 Reserve Fund Balance \$138,261

 Bonds Outstanding - 5/18/21
 \$4,990,000

 Principal - 5/1/22
 (\$100,000)

 Special Call - 5/1/22
 (\$20,000)

 Special Call - 11/1/22
 (\$5,000)

 Principal - 5/1/23
 (\$105,000)

 Principal - 5/1/24
 (\$105,000)

Current Bonds Outstanding \$4,655,000

Series 2022, Special Assessment Revenue Bonds

Interest Rate: 4.200%, 4.400%, 4.700%, 5.000%

Maturity Date: 5/1/2052

Reserve Fund Definition Maximum Annual Debt Service

Reserve Fund Requirement \$398,058 Reserve Fund Balance \$398,058

 Bonds Outstanding - 4/22/22
 \$14,235,000

 Principal - 5/1/23
 (\$225,000)

 Special Call - 8/1/23
 (\$420,000)

 Special Call - 11/1/23
 (\$425,000)

 Special Call - 2/1/24
 (\$410,000)

 Principal - 5/1/24
 (\$420,000)

 Special Call - 2/1/25
 (\$5,000)

Current Bonds Outstanding \$12,330,000

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts Fiscal Year 2025

ON ROLL ASSESSMENTS

Gross Assessments \$ 905,485.36 \$ 331,209.00 \$ 297,660.00 \$ 857,901.51 \$ 2,392,255.87 Net Assessments \$ 842,101.38 \$ 308,024.37 \$ 276,823.80 \$ 797,848.40 \$ 2,224,797.96

							38%	14%	12%	36%	100%
Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	General Fund	2020 Debt Service	2021 Debt Service	2022 Debt Service	Total
11/12/24	10/21/24	\$854.54	(\$51.28)	(\$16.07)	\$0.00	\$787.19	\$297.95	\$108.99	\$97.95	\$282.30	\$787.19
11/19/24	11/1/24	\$16,285.20	(\$651.44)	(\$312.68)	\$0.00	\$15,321.08	\$5,799.13	\$2,121.21	\$1,906.35	\$5,494.39	\$15,321.08
11/26/24	11/8-11/15/24	\$41,951.39	(\$1,678.11)	(\$805.47)	\$0.00	\$39,467.81	\$14,938.84	\$5,464.34	\$4,910.84	\$14,153.79	\$39,467.81
11/30/24	1% Fee Adj	(\$23,922.56)	\$0.00	\$0.00	\$0.00	(\$23,922.56)	(\$9,054.85)	(\$3,312.09)	(\$2,976.60)	(\$8,579.02)	(\$23,922.56)
12/6/24	11/16-11/26/24	\$487,428.79	(\$19,498.16)	(\$9,358.61)	\$0.00	\$458,572.02	\$173,572.67	\$63,489.52	\$57,058.51	\$164,451.32	\$458,572.02
12/20/24	11/27-11/30/24	\$1,592,445.50	(\$63,699.06)	(\$30,574.93)	\$0.00	\$1,498,171.51	\$567,068.26	\$207,422.58	\$186,412.22	\$537,268.45	\$1,498,171.51
12/27/24	12/1-12/15/24	\$135,330.96	(\$5,297.03)	(\$2,600.68)	\$0.00	\$127,433.25	\$48,234.36	\$17,643.20	\$15,856.07	\$45,699.62	\$127,433.25
1/10/25	12/16-12/31/24	\$23,331.29	(\$699.98)	(\$452.63)	\$0.00	\$22,178.68	\$8,394.78	\$3,070.65	\$2,759.62	\$7,953.63	\$22,178.68
2/3/25	10/1-12/31/25	\$0.00	\$0.00	\$0.00	\$3,340.96	\$3,340.96	\$1,264.58	\$462.56	\$415.70	\$1,198.12	\$3,340.96
2/10/25	1/1-1/31/25	\$25,666.58	(\$513.26)	(\$503.07)	\$0.00	\$24,650.25	\$9,330.29	\$3,412.84	\$3,067.14	\$8,839.98	\$24,650.25
3/7/25	2/1-2/28/25	\$16,285.98	(\$186.17)	(\$322.00)	\$0.00	\$15,777.81	\$5,972.00	\$2,184.45	\$1,963.18	\$5,658.18	\$15,777.81
4/11/25	3/1-3/31/25	\$30,244.72	(\$2,333.29)	(\$558.23)	\$0.00	\$27,353.20	\$10,353.38	\$3,787.06	\$3,403.46	\$9,809.30	\$27,353.20
4/30/25	1/1-3/31/25	\$0.00	\$0.00	\$0.00	\$113.89	\$113.89	\$43.11	\$15.77	\$14.17	\$40.84	\$113.89
	Total	\$2,345,902.39	\$ (94,607.78)	\$ (45,504.37) \$	3,454.85	\$ 2,209,245.09	\$ 836,214.50	\$ 305,871.08	\$ 274,888.61	\$ 792,270.90	\$ 2,209,245.09

99.30%	Net Percent Collected
\$ 15,552.87	Balance Remaining to Collect

SECTION 3



April 22, 2025

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

RE: Hammock Reserve Community Development District Registered Voters

Dear Ms. Ham,

In response to your request, there are currently 947 voters within the Hammock Reserve Community Development District. This number of registered voters in said District is as of April 15, 2025.

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

Sincerely,

Melony M. Bell Supervisor of Elections

Melony M. Bell

Polk County, Florida

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

PolkElections.gov